

Linn County FY22/23 GASB 77 Report* (see footnote)

Program	ORS	Code Area	Estimated Exempt/Abated Assessed Value
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Nonprofit low income rental housing	307.541	801	4,883,280
			4,883,280

Enterprise zones	285C.175	801	39,511,780
		807	27,522,010
		808	25,791,330
		811	642,040
		846	5,597,980
		5501	25,280
		12702	10,938,190
		12704	1,106,940
			111,135,550

Construction in process in	285C.170	805	32,055,240
		808	653,310
		12702	434,240

33,142,790

*The financial information included in this report is preliminary, unaudited, and subject to revision upon finalized

This report is based on year-end reports from the Linn County Assessment and Taxation system that includes base exemption value data for programs which have currently been identified as special assessment exemption programs, authorized by State Statutes.

Exempted assessed value and tax amounts are estimates only based on best information available to determine "what taxes may have been if not exempted". Oregon's Constitution and associated ORS's do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

Please refer to GASB 77 for specific disclosure requirements. Each governmental entity is responsible to determine which programs, from the tax distribution report, qualify as abatement programs for their respective entity. The calculation of any associated abatement amounts are solely the responsibility of entity management.

Example:

Program	Tax Rate	x	Exempt/Abated Value	Tax Abatement
Nonprofit low income rental housing				
LINN COUNTY Code 801	0.0011683		4,883,280	5,705.14
				<hr/>
				5,705.14
Enterprise zone				
LINN COUNTY Code 801	0.0011683		39,511,780	46,161.61
LINN COUNTY Code 807	0.0012736		27,522,010	35,052.03
LINN COUNTY Code 811	0.0012736		25,791,330	32,847.84
LINN COUNTY Code 846	0.0011683		25,791,330	30,132.01
LINN COUNTY Code 905	0.0011382		5,597,980	6,371.62
LINN COUNTY Code 5501	0.0012736		25,280	32.20
LINN COUNTY Code 12702	0.0012736		10,938,190	13,930.88
LINN COUNTY Code 12704	0.0012736		1,106,940	1,409.80
				<hr/>
				165,937.99
Construction in process in enterprise zone				
LINN COUNTY Code 805	0.0012736		32,055,240	40,825.55
LINN COUNTY Code 808	0.0012736		653,310	832.06
LINN COUNTY Code 12702	0.0012736		434,240	553.05
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				42,210.66

Tax Code 801

District Name	Billing Rate
LINN COUNTY	0.0011683
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0002848
LBCC	0.0004688
LBCC BND	0.0001516
LBCC BND 2	0.0000603
GAPS #8J	0.0042828
GAPS #8J BND 2	0.0022816
ALBANY CITY	0.0059761
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002399
4H EXTENSION DISTRICT	0.0000643
ALB REVIT UR	0.0010822
Consolidated Tax Rate	0.0201907

Tax Code 808

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001623
LBCC BND 2	0.0000645
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0024428
TANGENT RFD	0.0025739
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0149594

Tax Code 846

District Name	Billing Rate
LINN COUNTY	0.0011683
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0002848
LBCC	0.0004688
LBCC BND	0.0001516
LBCC BND 2	0.0000603
GAPS #8J	0.0042828
GAPS #8J BND 2	0.0022816
ALBANY CITY	0.0059761
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002399
4H EXTENSION DISTRICT	0.0000643
ALB REVIT UR	0.0010822
Consolidated Tax Rate	0.0201907

Tax Code 925

District Name	Billing Rate
LINN COUNTY	0.0011382
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0002727
LBCC	0.0004487
LBCC BND	0.0001592
LBCC BND 2	0.0000633
LEB COMM SD #9	0.0044614
LEB COMM SD #9 BND	0.0014812
LEBANON CITY	0.0046145
LEBANON CITY BND	0.0011258
LEBANON RFD	0.0020196
LEBANON RFD BND	0.0003274
LEBANON AQUATIC	0.0002146
4H EXTENSION DISTRICT	0.0000628
LEB UR II	0.0006370
LEB UR III	0.0003252
LEBANON N. GATEWAY	0.0006715
LEBANON UR DOWNTOWN	0.0000307
LEBANON UR MILL RACE	0.0000864
Consolidated Tax Rate	0.0211202

Tax Code 5502

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001623
LBCC BND 2	0.0000645
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003000
SWEET HOME #55 BND	0.0015034
SW HOME FIRE/AMB 1	0.0015000
SW H FIRE/AMB 1 BND	0.0002480
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0141309

Tax Code 5501

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001623
LBCC BND 2	0.0000645
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003000
SWEET HOME #55 BND	0.0015034
SWEET HOME CITY	0.0014157
SW HOME CITY LOC OP 1	0.0063000
SW HOME CITY LOC OP 2	0.0011700
SW HOME FIRE/AMB 1	0.0015000
SW H FIRE/AMB 1 BND	0.0002480
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0230166

Tax Code 701

District Name	Billing Rate
LINN COUNTY	0.0010962
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0002625
LANE COM COL	0.0005329
LANE COM COL BOND	0.0002228
LANE COM COL BOND 2	0.0001062
HARRISBURG SD #7	0.0040066
HARRISBURG SD #7 BND	0.0008390
HARRISBURG SD #7 BND 2	0.0005155
HARRISBURG CITY	0.0027441
HARRISBURG CITY BND	0.0002454
HARRISBURG CITY BND 2	0.0013715
HARRISBURG RFD	0.0009720
HARRISBURG RFD BOND	0.0006958
4H EXTENSION DISTRICT	0.0000603
HRSBRG RED UR	0.0017410
Consolidated Tax Rate	<u>0.0183918</u>

Tax Code 905

District Name	Billing Rate
LINN COUNTY	0.0011382
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0002727
LBCC	0.0004487
LBCC BND	0.0001592
LBCC BND 2	0.0000633
LEB COMM SD #9	0.0044614
LEB COMM SD #9 BND	0.0014812
LEBANON CITY	0.0046145
LEBANON CITY BND	0.0011258
LEBANON RFD	0.0020196
LEBANON RFD BND	0.0003274
LEBANON AQUATIC	0.0002146
4H EXTENSION DISTRICT	0.0000628
LEB UR II	0.0006370
LEB UR III	0.0003252
LEBANON N. GATEWAY	0.0006715
LEBANON UR DOWNTOWN	0.0000307
LEBANON UR MILL RACE	0.0000864
Consolidated Tax Rate	<u>0.0211202</u>

Tax Code 12704

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
CHEMEKETA CC	0.0006259
CHEMEKETA CC BND 2	0.0002626
CHEMEKETA LIBRARY	0.0000818
SANTIAM CANYON #129J	0.0048880
SANTIAM CANYON #129J BND	0.0021416
LYONS RFD	0.0016469
LYONS RFD BONDS	0.0001058
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0143811

Tax Code 807

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001623
LBCC BND 2	0.0000645
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0024428
MILLERSBURG CITY	0.0035000
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0158855

Tax Code 805

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001623
LBCC BND 2	0.0000645
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0024428
MILLERSBURG CITY	0.0035000
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0158855

Tax Code 12702

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
CHEMEKETA CC	0.0006259
CHEMEKETA CC BND 2	0.0002626
CHEMEKETA LIBRARY	0.0000818
SANTIAM CANYON #129J	0.0048880
SANTIAM CANYON #129J BND	0.0021416
MILL CITY RFD	0.0013048
MILL CITY RFD LOC OP	0.0003000
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0142332

Tax Code 811

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001623
LBCC BND 2	0.0000645
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0024428
TANGENT RFD	0.0025739
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	<u>0.0149594</u>