

Tri-County Local Government Commission
527 S. W. Hall
Portland, Oregon

221-1646, X 326

Date: 1/20/76

Contact: Corky Kirkpatrick

Release: Immediate

Kill: January 28

Recognition that any structural change in governmental services would tie directly to financial changes, members of the Tri-County Local Government Commission Thursday in a general session looked at current financial trends.

Committee Chairmen, Bob Simpson, Dunthorpe; Estes Snedecor; Beaverton; Elsa Coleman and Roger Yost reported progress on work plans to analyze current government systems, identify issues and find problem areas that need correcting. Mike Burton, Supervisor of the State Intergovernmental Relations set the financial stage. Burton told the Committee major trends he saw in city financing included diversifying revenue sources, decreasing revenue from property taxes and stable service charges.

As to counties, Burton indicated a few counties have started to levy non-property taxes that might well set a new trend for county income. These include, he said, items such as transportation, personal income and hotel/motel taxes.

Burton questioned the equality of the revenue sharing formula basing allocations on population, tax effort and per capita income. He pointed out Portland gets \$25.00 per person with the formula, but Gresham received only \$4.50. "Some inequities possibly exist," he said, but he also contended, "Dissolution of revenue sharing would put a crimp on financing."

Looking at grants for additional income at all levels, Burton pointed out another inequity, "Are those programs cities really need?" he asked. He compared Portland's \$11 million with Oregon City's \$7,000 in grant allotments during the same time period.

Clemmons lashed at revenue sharing exclusion of school financing; "Schools have no special funds other than minimum fees," he contended. He said the average Oregon school district raises 75% of its funding through property taxes. Something to offset the educational costs are state shared funds and basic school support, county equalization programs, temporary investments and special education allotment. Federal categorical grants for special programs do exist, Clemmons added.

Clemmons also outlined school districts relations with other governmental units, "Schools are consumers of services," he said, "and there is a higher need for services such as Tri-Met in the urban areas." In addition to the bus service he picked police and fire needs to examine with the committee. "Schools also cooperate with other bureaus to provide services," Clemmons continued. In Portland he said they work with the park agencies to share space, open schools during off hours for community school and participate in manpower programs.

The 65 member commission includes representatives from Clackamas, Multnomah and Washington Counties in a study financed by matching grants from HUD (Office of Housing and Urban Development) through the National Academy of Public Administration.

During the eighteen month study the Commission will examine urban services with a view toward modernization. Committees are looking not only at finance, but state local relations, local intergovernmental relations, regional government, and neighborhood involvement.

221-1646

2/6/76

Hal Schilling, Milwaukie city manager, explored philosophical differences in city and county taxes with the members of the Tri-County Local Government Commission finance and taxation committee Thursday.

"Is it right to burden the city tax payer to serve outsider users?" Schilling asked the committee as he explained Milwaukie has started to correct that problem with charging library fees to outside users.

In the first phase of the study the commission is exploring problems of local government structure in the Portland metropolitan area.

Schilling said the library funding is symptomatic of a general problem. "That issue has become almost emotional with the county," he stated. But in essence he said the real problem is that the county has failed to hold up its share of the burden in providing services for those outside the ^{city.} county.

In elaborating on the problem Schilling said that county government doesn't view its responsibility to those within cities the same as those outside incorporated areas, but all pay the same county tax.

Schilling posed the question, ("~~City~~ residents) ~~should have the~~ option to pay for more services, ~~but~~ should ^{they} pay for something they don't get?" and he related that to sheriff patrol ^{as well as major services}

Bob Simpson, Iron Mountain Boulevard, chairman of the finance committee, explained, "We are going through a broad overview of problems in local government related to finance," An attorney, Simpson ~~He~~ served as chairman of the earlier metropolitan study group for five years.

more

2.

The overall charge for the current 65-member study commission is to examine the existing structures of local government in the Portland metropolitan area, the services provided, and the needs of its people, and then ^{then} will pursue whatever improvements ~~the~~ the commission may identify.

Other members from Clackamas County serving on the commission are Alan Brickley, West Linn mayor; Joy Burgess, Milwaukie council member; Carl Halvorson, Lake Oswego businessman; Corky Kirkpatrick, Lake Oswego councilman member; ~~Robert~~ Robert Schumacher, Clackamas County commission member; and Ardis Stevenson, Lake Oswego planning commission member, and Multnomah County neighborhood ~~co-ordinator~~. *planner*

On Thursday, Feb. 12, the finance committee will explore problems with Don Eppley, Lake Oswego city manager, and Jerry Justice, Clackamas County administrative assistant, in a noon meeting at the CRAG (Columbia Region Association of Governments) conference room, 527 S.W. Hall.

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CLACKAMAS
MULTNOMAH
WASHINGTON

TRI-COUNTY LOCAL GOVERNMENT COMMISSION

527 S.W. HALL STREET

PORTLAND, OREGON 97201

PHONE: 221-1646

RONALD C. CEASE,
Chairman

CARL M. HALVORSON,
Vice Chairman

A. McKAY RICH,
Staff Director

January 20, 1976

MEMO

TO: TRI-COUNTY LOCAL GOVERNMENT COMMISSION
FROM: A. MC KAY RICH, DIRECTOR
SUBJECT: REPORT OF METROPOLITAN STUDY COMMISSION

Since it may be of some historical interest, we are enclosing a copy of one of the reports of the old Portland Metropolitan Study Commission. Note particularly the statistical information contained in the appendices.

AMR:els
Enclosure

REPORT OF THE PORTLAND METROPOLITAN STUDY COMMISSION

FEBRUARY 1969

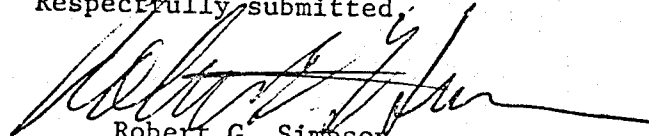
February 26, 1969

LETTER OF TRANSMITTAL

To the members of the 55th Legislative Assembly:

Transmitted herewith is a report of the activities and recommendations of the Portland Metropolitan Study Commission. Of the recommendations included herein, several require action by the legislature before they can be submitted to the people. Others may be initiated at the local level under existing statutes and yet others may be implemented by action of local officials through adoption of intergovernmental agreements.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Robert G. Simpson', is written over the typed name.

Robert G. Simpson
Chairman
Portland Metropolitan
Study Commission

PORTLAND METROPOLITAN STUDY COMMISSION

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George E. Lewis

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Vice-Chairman

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Executive Secretary
Legal Consultant
Administrative Assistant
Research Analyst

COMMISSION ACTIVITIES

The complex pattern of local government in the Portland metropolitan area containing 42% of the state's population, is the product of an evolutionary process over a half century involving decisions both at the state and local levels. (See Appendix I) Within the area, are 438 independent units of local government, due in large part to the rapidly expanding population in the unincorporated areas. (See Appendices II, III and IV*)

Since the provision of services by local government in the Portland metropolitan area takes varying forms, so too do the solutions to the problems found in providing such services. Consequently the Portland Metropolitan Study Commission has endeavored to use a "market basket" approach to the solution of local government problems.

Where appropriate, consolidation of special services districts was recommended. Rural Fire Protection Districts 7, 9, and 10 were consolidated in 1965 and districts 5 and 13 consolidated in 1967. Where regional coordination and increased communication were deemed necessary, the creation of Columbia Region Association of Governments was accomplished. Where regional services could be accomplished by contract, a regional air quality control program was initiated, which later developed into the Columbia-Willamette Air Pollution Control Authority. Where intergovernmental cooperation could provide increased efficiency and better service the Portland Metropolitan Study Commission encouraged it. A cooperative purchasing program between suburban governments and Portland and Multnomah County was fostered in 1967 and the merger of the health department of the city of Portland into the health department of Multnomah County was achieved in 1968. An agreement for the consolidation of the City and County planning commissions and staffs is underway.

Where the State could be of assistance the Portland Metropolitan Study Commission recommended enactment of new laws and amendment of existing laws. The recommendation for condensation and unification of special service district laws resulted in the creation of the 1967 Interim Committee on Local Government which prepared legislation to correct many inconsistencies.

II. RECOMMENDATIONS

The Study Commission recommends:

1. THE ESTABLISHMENT OF A METROPOLITAN SERVICE DISTRICT WITH AUTHORITY TO PROVIDE AREAWIDE SERVICES SUCH AS: PUBLIC TRANSPORTATION, SEWAGE TREATMENT AND DISPOSAL, AND SOLID WASTE DISPOSAL.
2. THE ESTABLISHMENT OF URBAN COUNTIES WITHIN OUR METROPOLITAN AREA EMPOWERED TO PROVIDE THOSE SERVICES BEST PROVIDED ON A COUNTY LEVEL, LEAVING MORE LOCALIZED SERVICES FOR CITIES AND MORE AREAWIDE SERVICES TO A METROPOLITAN DISTRICT.
3. THE CONSOLIDATION OF THE CITY OF PORTLAND AND MULTNOMAH COUNTY AND OTHER CITIES WITHIN THE COUNTY WHICH CHOOSE TO DO SO.
4. THE CREATION OF BOUNDARY COMMISSIONS IN AT LEAST OREGON'S THREE METROPOLITAN AREAS.
5. THAT THE LEGISLATURE IMPROVE THE STATUTE GOVERNING MUNICIPAL CONSOLIDATIONS IN ORDER TO FACILITATE MUNICIPAL CONSOLIDATIONS WHERE THEY ARE NEEDED AND WHERE A MAJORITY OF PEOPLE FAVOR THEM.
6. THE CONTINUATION OF EFFORTS TO IMPROVE SERVICES SUCH AS LAW ENFORCEMENT, PUBLIC WORKS, AND PLANNING AND ZONING THROUGH THE USE OF INTERGOVERNMENTAL AGREEMENTS.
7. THE LIFE OF THE STUDY COMMISSION BE EXTENDED TO JUNE 30, 1971.

Synopsis of Recommendations

Metropolitan District

Senate Bill 494 introduced at the request of the Study Commission would enable the formation of a metropolitan district in each of the state's three Standard Metropolitan Statistical Areas. Proceedings to establish a district could be initiated by a petition of 5 per cent of the registered voters, a resolution adopted by the governing body of the most populous city, or a resolution adopted by the most populous county.

With voter approval, the district may be organized to provide one or all of the following services: sewage treatment and disposal, solid waste disposal, and public transportation.

The governing body of the district would consist of representatives of the governing bodies of cities and counties included within the boundaries of the district.

Financial powers of the district would include: service charges; ad valorem taxes; special assessments; and, subject to voter approval, general obligation and revenue bonds.

Subsequent to the formation of such a district, the voters may adopt a charter which provides for the governmental structure of the district and authorizes the undertaking of additional functions. While the district is limited to providing the "regional aspects" of services, it may by agreement with any public corporation undertake the provision of the "local aspect" of any service it is authorized to perform.

Urban Counties

The Commission recommends the adoption of "home rule" charters by the voters in Clackamas and Columbia Counties and legislation extending the powers of counties to provide urban services in areas where cities are unable to provide them. House Bill 1528, introduced at the request of the Study Commission, would enable counties to provide fire protection services and retail water service. In addition, this amendment would strengthen the ability of counties to assume the responsibilities of existing special districts by providing that, when any election is held to establish a new county service district, voters may at the same election vote to establish a tax base.

City-County Consolidation

House Bill 1307, introduced at the request of the Study Commission, would provide the procedures whereby city-county consolidation would take place. Under provisions of the bill the proceedings for consolidation could be initiated by petition, resolution of the governing body of the county, or by resolution of the governing body of the most populous city. The structure and powers of the consolidated government would be set forth in a charter prepared by a local 9-member charter commission. The charter commission would be composed of 3 members appointed by the delegation of State Senators from the county, 3 members appointed by the county's delegation of State Representatives, and 3 members appointed by the Governor.

The consolidated city-county would be formed if approved by a majority of those voting on the question 1) within the most populous city and 2) within the county. If a majority of voters within any other city voted against consolidation, that city would be included within the consolidated city-county only for county purposes.

Since city boundaries in Oregon frequently extend into more than one county, the legislation provides for certain automatic adjustments in county lines to conform to existing city boundaries.

Boundary Commission

The Study Commission worked with the 1967 Local Government Interim Committee on developing necessary legislation and is supporting House Bill 1027, introduced at the request of the Interim Committee.

House Bill 1027 introduced by the Interim Committee on Local Government at the request of the Study Commission provides for the creation of boundary commissions in the Portland, Salem, and Eugene metropolitan areas and permits the creation of such commissions in other areas of the state. The commission members would be appointed by the Governor. Elected or appointed local governmental officials would be excluded from membership.

The boundary commissions would have the power to review, modify, reject, or approve all changes in boundaries for cities and certain non-school special service districts within their jurisdiction. Upon approval by the commission of proposals for formation, consolidation, merger, or dissolution of cities or districts, the proceedings would continue according to regular provisions of appropriate state statutes. In the case of annexation or disconnection proposals, those approved by the commission would take effect within a specified period of time unless the voters in the area to be annexed or disconnected exercise their power of referendum.

Proposals for the formation, consolidation, merger or dissolution of cities or districts could be initiated either by petition or by the boundary commission. Annexation or disconnection proceedings could be initiated by petition, by the governing body of the city or district, or by the boundary commission.

The operations of these boundary commissions would be financed by the state.

Extension of the Study Commission

House Bill 1330, introduced at the request of the Study Commission, provides for the extension and also a procedure for the replacement of inactive members.

Members of the Commission feel that they can make further constructive contributions to governmental reorganization in the Portland metropolitan area. The success of the Commission in implementing portions of its program has been outlined above, but much remains to be done.

The Commission is conducting research into the fiscal implications of city-county consolidation and preparing a draft charter for such a consolidation in Multnomah County. In the meantime, the Intergovernmental Cooperation Committee is holding meetings with representatives of the City of Portland and Multnomah County in an effort to prepare an agreement for consolidating their planning commissions and planning staffs. Other functional consolidations may be proposed including public works, law enforcement, and parks and recreation.

The Commission has recommended to Clackamas and Columbia County officials that they submit home rule charters to a vote of their people in 1970. Clackamas County Commissioners earlier in 1968 agreed to appoint a charter committee shortly after the November election, but the change in the Board as a result of that election may require additional efforts if a charter is prepared by 1970.

The Commission is presently evaluating the regional planning being done by the Columbia Region Association of Governments.

The Commission has also been actively engaged in a public education program to help the metropolitan citizenry become interested in and aware of the problems facing local government in the metropolitan area. The brochure on "Marvin Metro" has been widely distributed and is now available for larger graphic display. Commission members and staff are presenting a slide program on an average of eight times per month to various civic organizations and schools in all parts of the metropolitan area.

In a sense, the term Study Commission is a misnomer. As described above, the Commission has been actively engaged in the implementation of various proposals, both immediate and more long range. While pursuing this activist role, the Commission has worked with state and local officials in the Portland metropolitan area and has served as a "metropolitan prod" to constantly remind local officials that areawide problems require areawide solutions.

APPENDIX I

THE DATE OF ORIGIN AND STATUTORY AUTHORITY for Local Taxing Units in Oregon

Units	Date First Authorized	Present Statutory Citations to ORS
Cities	Territorial ^a	221.010 et seq.
Counties	Territorial ^a	201.010 " "
Common school districts	Territorial ^a	330.010 " "
Irrigation districts	1895	545.002 " "
Consolidated school districts	1903	330.110 " "
Union high school districts	1907	335.205 " "
Port districts	1909	777.005 " "
Drainage districts	1915	547.005 " "
Water districts	1917	264.110 " "
County unit school districts	1921	333.005 " "
Rural fire protection districts	1929	478.002 " "
People's utility districts	1931	261.005 " "
Sanitary districts	1935	450.005 " "
Mosquito abatement districts	1939	452.010 " "
Park and recreation districts	1941	266.110 " "
Highway lighting districts	1947	372.010 " "
Water conservation districts	1947	552.020 " "
Water control districts	1947	553.010 " "
Cemetary districts	1947	265.010 " "
Hospital districts	1949	441.195 " "
County High school districts ^b	1949	335.705 " "
Sanitary authorities	1955	450.705 " "
Intermediate Education districts ^c	1957	334.010 " "
Area education districts	1959	341.510 " "

^a These units were authorized or organized under special acts of the territorial legislature. Statutory citation is to present statutory source applicable to the particular type of local government unit.

^b County high schools were first organized as separate political entities in 1949. They had previously existed as an integral part of county government where the county high schools were organized.

^c Rural school districts acquired the status of units of government in 1957. They had previously lacked the powers of independent governmental units. IED's replaced Rural School Districts in 1963.

Source: The Units of Local Government in Oregon, 1961. Bureau of Governmental Research and Service, University of Oregon, Info. Bulletin No. 129, December, 1962.

APPENDIX II

UNIT OF LOCAL GOVERNMENTS IN THE PORTLAND METROPOLITAN AREA*

UNIT	1941	1951	1961	1967
CLACKAMAS COUNTY	1	1	1	1
CITIES	10	10	10	12
WATER DISTRICTS	9	12	19	23
SANITARY DISTRICTS	0	1	3	4
FIRE DISTRICTS	3	14	19	20
PARK AND RECREATION DISTRICTS	0	0	1	2
ZONING DISTRICTS	0	6	8	7
**SCHOOL DISTRICTS	130	64	44	43
DRAINAGE DISTRICTS	2	3	1	1
PORT DISTRICTS	0	0	0	0
LIGHTING DISTRICTS	0	0	9	16
SUBTOTAL	155	111	115	129
COLUMBIA COUNTY	1	1	1	1
CITIES	6	7	7	7
WATER DISTRICTS	3	0	0	0
SANITARY DISTRICTS	0	0	0	0
FIRE DISTRICTS	0	1	6	6
PARK AND RECREATION DISTRICTS	0	0	0	1
ZONING DISTRICTS	0	0	0	0
**SCHOOL DISTRICTS	49	28	16	10
DRAINAGE DISTRICTS	12	15	15	13
PORT DISTRICTS	1	1	1	1
LIGHTING DISTRICTS	0	0	0	0
SUBTOTAL	72	53	46	39
MULTNOMAH COUNTY	1	1	1	1
CITIES	4	5	5	6
WATER DISTRICTS	19	22	26	22
SANITARY DISTRICTS	0	2	7	5
FIRE DISTRICTS	4	13	10	12
PARK AND RECREATION DISTRICTS	0	0	0	0
ZONING DISTRICTS	0	4	0	0
**SCHOOL DISTRICTS	42	30	20	16
DRAINAGE DISTRICTS	5	5	7	7
PORT DISTRICTS	1	1	1	1
LIGHTING DISTRICTS	0	1	59	63
SUBTOTAL	76	84	141	133
WASHINGTON COUNTY	1	1	1	1
CITIES	8	8	8	12
WATER DISTRICTS	3	9	8	12
SANITARY DISTRICTS	0	0	15	24
FIRE DISTRICTS	1	7	9	12
PARK AND RECREATION DISTRICTS	0	0	2	2
ZONING DISTRICTS	0	2	5	0
**SCHOOL DISTRICTS	125	65	36	31
DRAINAGE DISTRICTS	1	1	3	3
PORT DISTRICTS	0	0	0	0
LIGHTING DISTRICTS	0	1	14	29
SUBTOTAL	139	94	101	126
TOTAL NON-SCHOOL UNITS	96	155	287	327
**TOTAL SCHOOL DISTRICTS	(346)	(187)	(116)	(100)
TOTAL	442	342	403	427

*LIST DOES NOT INCLUDE HOSPITAL, WATER CONTROL, CEMETARY, IRRIGATION, AND PEOPLE'S UTILITY DISTRICTS.

APPENDIX III

POPULATION GROWTH AND FORECAST FOR THE OREGON PORTION OF THE PORTLAND METROPOLITAN AREA AND PORTLAND URBAN AREA. 1910-1980¹

YEAR	PORTLAND METROPOLITAN AREA							PORTLAND URBAN AREA			
	TOTAL POP.	TOTAL UNINCORP. POP.	TOTAL INCORP. POP. (% OF CITIES)	CLACKAMAS COUNTY	COLUMBIA COUNTY	MULTNOMAH COUNTY	WASHINGTON COUNTY	TOTAL	CITY OF PORTLAND	SUBURBAN CITIES (% OF CITIES)	UNINCORPORATED AREA
CENSUS:											
1910	288,294	66,109	222,185(18)	29,931	10,580	226,261	21,522	N.A.	207,214	7,774(6)	N.A.
1920	353,932	70,326	283,606(25)	37,698	13,960	275,898	26,376	N.A.	258,288	12,765(10)	N.A.
1930	434,768	100,933	333,835(28)	46,205	20,047	338,241	30,275	N.A.	301,815	15,271(10)	N.A.
1940	472,394	130,710	341,684(28)	57,130	20,971	355,099	39,194	N.A.	305,394	17,214(10)	N.A.
1950	642,489	213,826	428,663(29)	86,716	22,967	471,537	61,269	541,298	373,628	28,391(10)	139,278
1960	750,467	300,095	450,372(30)	113,038	22,379	522,813	92,237	638,400	372,676	45,950(11)	219,774
ESTIMATE:											
1967	850,700	350,220	500,480(35)	142,000	25,000	555,700	128,000	734,580	384,000	75,530(15)	275,050
1980	1,054,300	N.A.	N.A.	202,100	32,200	640,400	179,600	917,500	N.A.	N.A.	N.A.
% INCREASE											
1930-40	8.7	29.5	2.1	23.3	4.1	4.3	29.1	N.A.	1.6	12.1	N.A.
1940-50	36.0	63.8	25.2	51.4	9.1	32.3	56.1	N.A.	22.1	64.2	N.A.
1950-60	16.8	40.7	5.3	30.3	-2.2	10.4	50.3	17.5	-0.9	61.2	57.1
1960-70	13.3	16.2	11.6	25.7	11.2	6.2	38.7	15.4	3.1	64.2	25.3
1967-80	23.9	N.A.	N.A.	42.4	28.8	15.2	37.9	24.9	N.A.	N.A.	N.A.

¹SOURCES: 1910-50 BUREAU OF GOVERNMENTAL RESEARCH AND SERVICE, UNIVERSITY OF OREGON, POPULATION OF OREGON CITIES, COUNTIES, AND METROPOLITAN AREAS 1850 TO 1957. APRIL 1958.

PROBLEMS OF THE URBAN FRINGE, VOLUME II, JANUARY 1957.

1960 UNITED STATES BUREAU OF CENSUS

1967 "POPULATION ESTIMATES OF COUNTIES AND INCORPORATED CITIES, JULY 1, 1967." CENTER FOR POPULATION RESEARCH AND CENSUS, PORTLAND STATE COLLEGE.

1980 EMPLOYMENT AND POPULATION PROJECTIONS TO YEAR 2000, PORTLAND-VANCOUVER SMSA. COLUMBIA REGION ASSOCIATION OF GOVERNMENTS. AUGUST 1968. (ALSO 1960-1967 "PORTLAND URBAN AREA TOTAL").

COLUMBIA COUNTY ESTIMATES PROVIDED BY "POPULATION AND HOUSEHOLD TRENDS IN WASHINGTON, OREGON AND NORTHERN IDAHO 1960-1985," PACIFIC NORTHWEST BELL, MARCH 1967.

APPENDIX IV

COMPARATIVE POPULATION RELATIONSHIPS OF CITY OF PORTLAND, SUBURBAN CITIES, UNINCORPORATED AREA AS PART OF THE OREGON PORTION OF THE PORTLAND METROPOLITAN AND URBAN AREA, 1910-1980

YEAR	METROPOLITAN ¹ AREA POPULATION			URBAN AREA AS A % OF METROPOLI- TAN AREA	URBAN AREA ² POPULATION		
	% IN UNINCOR- PORATED AREA	% IN INCORPO- RATED CITIES (INCL. PORTLAND)	% IN CITY OF PORTLAND		% IN CITY OF PORTLAND	% IN SUBURBAN CITIES	% IN UNINCORPORATED AREA
CENSUS:							
1910	22.9	77.1	71.9				
1920	19.9	80.1	73.0				
1930	23.2	76.8	69.4				
1940	27.7	72.3	64.6				
1950	33.3	66.7	58.2	84.3	69.1	5.2	25.7
1960	40.0	60.0	49.7	85.1	58.4	7.2	34.4
ESTIMATE:							
1967	41.2	58.8	45.1	86.4	52.3	10.3	37.4
1980	N.A.	N.A.	N.A.	87.0	N.A.	N.A.	N.A.

¹ "METROPOLITAN AREA" INCLUDES ALL TERRITORY WITHIN CLACKAMAS, COUMBIA, MULTNOMAH, AND WASHINGTON COUNTIES.

² THE "URBAN AREA" IS THAT TERRITORY AS DEFINED BY CRAG SURROUNDING THE CITY OF PORTLAND WHICH IS URBAN OR LIKELY TO BE UBRAN IN NATURE BY 1980.

January 28, 1976

Tri-County Local Government Info.

Landhaur, Tippens, McIlvra, Cross, Pierce, Kirkpatrick

Tri-Met - Barbara Seymour

Jerry suggests - make news contacts to have a name

Bob - important at Oregonian, at least, to go two tiers (reporter and editor)

Jerry - Jeff Wohler assigned from Journal

do time line, coupled with priorities

Hugh - internal important for this phase of the study

think about reaching public schools, community colleges

need logo, acronym

contact all political candidates - at least put on mailing list to provide information following the primary

2/9/26
611

Tax Supervising and Conservation Commission
Multnomah County, Oregon

Budget Terminology

Budget A financial plan of proposed expenditures and estimated revenues.

Local Budget Law State statutes which prescribe minimum and standard procedures for the preparation, presentation and administration of annual fiscal plans for local units. ORS 294.305 to 294.520.
Does not apply to Drainage, Highway Lighting, Irrigation, Road, Soil and Water Conservation, People Utility, Water Control Districts, District Improvement Companies, Housing Authorities and utilities under separate boards
~~with~~ *without* ad valorem tax support.

Budget Approaches

- a. Traditional - An arrangement of requirements by fund, organizational unit or activity and object of expense. Tends to have a means and control orientation.
- b. Performance - An arrangement of requirements by fund, function, organizational unit and object but with expenditures based primarily upon measurable performance of activities and work programs by unit costing. The focus is on evaluation.
- c. Program - An approach that deals principally with broad planning goals and the costs of functions or activities regardless of which organizational unit carries out the service. A planning-goal oriented approach.

To facilitate policy-making.

*need to
evaluate alternative
ways / carrying
costs*

Fiscal Year

The twelve month period, from July 1 to the following June 30, to which the annual budget applies and at the end of which a financial accounting is made.

Appropriation

A legislative authorization to make expenditures or incur obligations for specified purposes. An appropriation is limited by amount, purpose and time.

*lapse on June 30 -
must be re-instituted*

Fund

An independent fiscal and accounting entity with self-balancing accounts for resources and requirements. The types of funds are:

General Fund
Special Revenue Funds
Debt Service Funds
Capital Projects Funds
Enterprise Funds
Trust and Agency Funds
Intergovernmental Service Funds
Special Assessment Funds

*Those activities that could make profit
accrual acct.*

Resources & Revenues

Resources are the assets of a fund available for allocation in the budget plan; e.g., cash balances from former periods, investments, revenues, transfers from other funds.

Revenues are estimated receipts from taxes, licenses, fees, grants, service charges and the like.

Requirements & Expenditures

Requirements are the needs of a fund for expenditure, transfer or reserve. Requirements are equal to Resources in a balanced budget.

Expenditures are disbursements for services and goods but do not include transfers or reserves.

Object of Expenditure

A grouping of expenditures based on services and goods; e.g., personal services (salaries, wages, fringes), materials and services, capital outlay.

Character of Expense

A classification of expenditures based on the time periods they benefit. Current expense benefits the current fiscal year; debt expense benefits past, current and future fiscal periods; capital expense benefits current and future periods.

Operating Contingency

An amount budgeted for unforeseen or unanticipated expenditure. A Debt Service Fund may not have an operating contingency estimate.

*Supplemental
budget is more
than 15%*

Unappropriated Balance

For a fiscal year that has been completed the term refers to the difference between fund resources and requirements. In a proposed budget the term refers to an estimated amount not allocated for expenditure but reserved for use in future fiscal periods.

General Obligation Bonds

Bonds for which there has been a pledge of the full faith and credit of the issuing unit. Frequently GO bonds are considered to be those payable from taxes, but other revenue may be used.

Revenue Bonds

Bonds for which principal and interest are payable exclusively from earnings of a public enterprise. Property tax revenue may not be used for such payments.

Improvement Bonds

General Obligation bonds for which principal and interest are payable from property assessments.

Bancroft

Serial Bonds

Bonds where principal and interest is repaid in periodic installments over the life of the issue.

Sinking Fund Bonds

Bonds issued under agreement where local unit sets aside periodically a sum which with compounded earnings will be sufficient to redeem the bonds on date of maturity.

*NOT USED
IN OREGON*

Pay-as-you-go and Debt Financing

The former finances capital improvements from current revenues by direct expenditure or reserve accumulation; the latter by sale of bonds.

	Budget Preparation and Adoption	Budget Execution	Independent Post Audit	Property Tax Payments	Spl Dist Elections
1976-77		↑ Begin admin. of 1976-77 budget --- adopted June 1976.	↑		2nd Tue Aug
Jul Aug					
Sep Oct			Post Audit of		(Tax Measure 55 day to TSCC. 35 day to Elections.)
Nov Dec	Budget Officer assembles estimates.	Amendments	FY 1975-76	Nov 15th Full - 3% disc. 3/4 - 2% disc. 1/2 - 1% disc.	Review & Hearing by TSCC before election.)
Jan Feb	Publish notice first Budget Comm. meeting.	Supplemental Budget	↓	Feb 15 2nd Quarter	2nd Tue Jan
Mar Apr	Budget Committee examines & approves budget. TSCC reviews budget. Budget Publication. Public Hearing. TSCC certifies budget and tax levy.				2nd Tue Mar 3rd Tue Apr
May Jun	Governing Body adopts budget, makes appropriations & levies taxes.	↓		May 15 3rd Quarter	4th Tue May Last Tue Jun
1977-78		↑ Begin admin. of 1976-77 budget --- adopted --- June 1977.	↑	Aug 15 4th Quarter	2nd Tue Aug
Jul Aug					
Sep Oct			Post Audit of FY 1976-77		
Nov Dec	Above process repeats.	Amendments		Nov 15th Full 3/4 1/2	1st Tue NOV
Jan Feb		Supplemental Budget	↓	Feb 15 2nd Quarter	2nd Tue Jan
Mar Apr					2nd Tue Mar 3rd Tue Apr
May Jun				May 15 3rd Quarter	4th Tue May Last Tue Jun

A. budget

General Fund	\$ 740,000
Reserve Fund	7,000
Bond Constr. Fund	820,000
Debt Fund	450,000
Total Budget	\$2,017,000

General Fund

Resources:

Beginning Cash	50,000
Property Taxes:	
Current Levy	450,000
Prior Levies	30,000
Licenses & Permits	15,000
Etc. Revenue	195,000
Total Resources	740,000

Requirements:

Department X:

Personal Services:

Administrator	1	20,000
Supervisor	2	30,000
Clerks	5	50,000
Fringe		9,000

Materials & Services:

Supplies	1,000
Contractual:	
Maintenance	3,000
Audit	4,000
Legal	6,000

Capital Outlay:

Land	90,000
Equipment	16,000

Other Departments

Operating Contingency 40,000

Transfer to Debt Fund 100,000

Unappropriated Balance 40,000

Total Requirements 740,000

Reserve Fund

Resources:

Beginning Cash	5,000
Rent	2,000
Total Resources	7,000

Requirements:

Equipment	1,000
Unappropriated Balance	6,000
Total Requirements	7,000

Should be a contra account

Bond Construction Fund

Resources:

Beginning Cash	0
Bond Sale Proceeds	800,000
Interest	20,000
Total Resources	820,000

Requirements:

Plant Construction	750,000
Contingency	70,000
Total Requirements	820,000

Debt Fund

Resources:

Beginning Cash	125,000
Property Taxes:	
Current Levy	195,000
Prior Levies	20,000
Interest	10,000
Transfer General Fund	100,000
Total Resources	450,000

Requirements:

Principal	150,000
Interest	100,000
Unappropriated Balance	200,000
Total Requirements	450,000

Tax Levy Computation

General Fund:

Tax Base Last Year	471,700
Add: Allowable 6%	28,300
Authorized Levy & Tax Base	500,000
Less: D & D Allowance <i>delinquency</i>	-50,000
Available for Appropriation	450,000

Debt Fund:

Requirements	450,000
Less: Resources other than current tax levy	-255,000
Amount to Balance	195,000
Add: D & D Allowance	21,666
Authorized Levy	216,666
Less: D & D Allowance	-21,666
Available for Appropriation	195,000

Tax Rate Computation:

Levy within 6%	500,000
Levy not subject to 6%	216,666
Total Levy	716,666

$$716,666 / 150,000,000 \text{ AV} = 4.778 = 4.78$$

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CARL M. HALVORSON,
Vice Chairman

A. McKAY RICH,
Staff Director

February 12, 1976

To: Finance and Taxation Committee

From: Chuck Bukowsky

Subject: Oregon Cities Finance Forecast
Clackamas County 1975-76 Budget Summary

This is material Lake Oswego City Manager Don Eppley and Clackamas County Administrative Assistant, Jerry Justice distributed during their presentation today. It gives some interesting forecasts through 1979, and Clackamas County's 1975-75 budget figures.

Looking at two-tiered government, this gives one a better idea of the complexities.

1975-76 BUDGETED REVENUE

\$10,003,579

PROPERTY TAX	22.1%
Oregon and California Timber Sales	29.4%
Sale of County Timber	1.9%
Cigarette Tax	3.3%
Liquor Funds	4.7%
Clerk's Fees	3 %
Sheriff's Fees	1 %
Interest Earned	4.9%
State Mental Health Grants	5.7%
District Court Fines	1.9%
Public Service Employment Reimbursement	4.4%
All Other Revenue	17.7%

Total Valuation of County Property \$2,760,589,080

Total Taxes Levied \$73,459,744

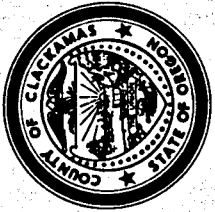
COUNTY SHARE \$2,211,173

WHAT IS THE PROBLEM? Simply put, Clackamas County depends far too much on revenue from timber sales for its local government financing. When the timber market goes down and remains poor for any length of time, service levels decrease and demands for service increase.

WHAT HAS BEEN DONE TO FIND SOLUTIONS PRIOR TO THE PROPOSED TAX BASE ELECTION? County departments have increased their fees, employees have accepted minimal salary increases, vacant positions have remained unfilled, and in some instances employees have worked without salary or not taken salary increases for a portion of the year. We have honestly trimmed the budget to the bone.

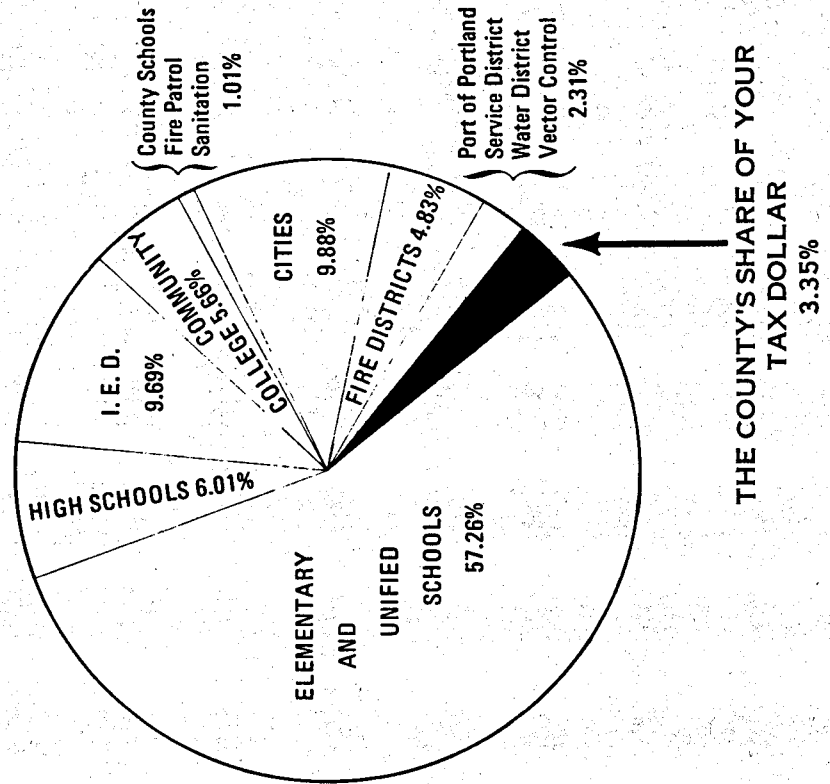
WHY IS A NEW TAX BASE THE PROPER SOLUTION? The Oregon Constitution places severe limitations on the amount of money that can be added to a county's property tax—the amount of money can increase only 6% per year regardless of increased demands for service, increased population or increased costs to the county. Clackamas County has never adopted a tax base and our present income from property taxes is unable to cope with today's cost of doing business.

WHAT WILL THE EFFECT BE ON MY TAX BILL? The proposed tax base will increase your county contribution by about 60¢ per thousand dollars of assessed valuation. If your home is appraised at \$25,000 the increase will amount to about \$15 for the year or \$1.25 per month.



CLACKAMAS COUNTY

1975-76



WHAT THE \$1,750,000 TAX LEVY WILL MEAN TO YOUR TAXES

COUNTY PORTION OF THE TAX DOLLAR

PROPERTY VALUE	PRESENT TOTAL TAXES ARE ** (\$29 per 1,000)	COUNTY SHARE IS (\$1.05 per 1,000)	YEARLY ADDITIONAL TAX WOULD BE	ADDITIONAL COST PER MONTH
\$20,000	\$ 580	\$21.00	\$12.40	\$1.03
\$30,000	\$ 870	\$31.50	\$18.60	\$1.55
\$40,000	\$1,160	\$42.00	\$24.80	\$2.07
\$50,000	\$1,450	\$52.50	\$31.00	\$2.58
\$60,000	\$1,740	\$63.00	\$37.20	\$3.10

** Based on a County Wide Average

SENIOR CITIZENS AND THOSE ON FIXED INCOME

You may be eligible to receive the entire amount of the increased taxes as a State Refund by filing the Oregon Homeowner and Property Tax Refund Form 70 R, dependent upon your income and assessed value of your property.

FINANCIAL FORECAST FOR OREGON CITIES AND THE STATE GENERAL FUND

Cities

The League Task Force on City Revenues requested that the staff attempt to document the magnitude of the city finance problem by surveying the larger cities for information on projected revenues and expenditures over the next three fiscal years. A committee of city managers and finance directors was called to assist in the design of the survey questionnaire following the December task force meeting. In mid-December the questionnaire was sent to all Oregon city managers or administrators (77 of 240 cities).

The cities were asked to develop a base budget figure for 1975-76 that excluded self-supporting city services (utilities such as sewer and water), major capital items debt service and special assessments. They were then asked to project the costs of 1975-76 services over the next three fiscal years in one case without additional staff and in the other, projecting the need for increased staff only to provide the same level of services to projected increased population. Suggested assumptions were as follows:

Total employee costs will increase as follows:

1976-77	9% over previous year
1977-78	8% over previous year
1978-79	8% over previous year

Supplies and Services will increase as follows:

1976-77	7% over previous year
1977-78	7% over previous year
1978-79	7% over previous year

The surveyed cities were also asked to project revenues using the following assumptions:

1. Property tax rate of each city will remain at 1975-76 level.
2. Revenue sharing will continue at 1975-76 level.

All other city revenues were projected on the basis of each city's best estimate.

Thirty four cities (44 percent) representing 68 percent of total city population responded to the survey. Sixty percent of the cities over 5,000 population, representing 65 percent of total city population, responded.

The summary of revenue and expenditure information from the cities responding to the survey were projected to include all cities by use of a population ratio. To minimize bias in the process, the statistics from Portland were deleted from the summary prior to projection and then added again to the new summary. Table I on the next page shows the summary information derived.

Cities in Oregon are not permitted to deficit finance and the indicated deficits will have to be eliminated. Since personal services compose approximately 70 percent of city general operating expenditures, it is reasonable to assume that reductions will occur in employment without new revenues.

SOURCE: LEAGUE OF OREGON CITIES

TABLE I

STATEWIDE PROJECTED REVENUE AND EXPENDITURE DATA FOR OREGON CITIES 1976-1979

	Total Projected Net Operating Expenditures With No Increase In Staff Over 1975-76	Total Projected Revenues	Deficit	Total Projected Net Operating Expenditures to Serve New Popu- lation(1½%/year)	Total Projected Revenues	Deficit
1976-77	\$256,673,000	\$245,192,000	(-\$11,481,000)	\$260,523,000	\$245,192,000	(-\$15,331,000)
1977-78	276,159,000	257,132,000	(- 19,027,000)	280,302,000	257,132,000	(- 23,170,000)
1978-79	297,575,000	269,229,000	(- 28,346,000)	302,039,000	269,229,000	(- 32,810,000)

Note: (1) For inflation assumptions different than those indicated, use the following adjustments to indicated expenditures and deficits.

<u>Year</u>	<u>(Per 1% Change in Inflation)</u>
1976-77	\$2.4 million
1977-78	2.6 million
1978-79	2.8 million

(2) Above figures include receipt of federal revenue sharing. If revenue sharing is not extended, indicated deficits will increase by the following amounts:

1976-77	\$ 7 million
1977-78	28 million
1978-79	28 million

Employment data derived from the questionnaire were projected to all cities in the same manner as were revenue and expenditure data and a total employment figure of 9,655 was derived. Total personal services costs per employe are shown in Table II.

TABLE II

PERSONAL SERVICE COST PROJECTIONS

<u>Year</u>	<u>Employees</u>	<u>Total Personal Services Cost</u>	<u>Total Cost/Employe</u>
1976-77	9655	\$173,791,123	\$18,000
1977-78	9655	187,694,413	19,440
1978-79	9655	202,709,966	20,995

If personal services alone were reduced to eliminate the projected deficits, the staff reductions shown in Table III would have to occur.

TABLE III

STAFF REDUCTIONS WITHOUT SERVICES AND SUPPLIES REDUCTIONS

<u>1975-76 Level</u>	<u>1976-77 Reduction</u>	<u>1977-78 Reduction</u>	<u>1978-79 Reduction</u>	<u>Total</u>
9,655	638	341	371	1,350(14%)

If federal revenue sharing is not extended, additional staff reductions would have to occur; 389 in 1976-77 and an additional 1,051 in 1977-78. Total reduction over the three years would total 2,790 or 28.9 percent of the 1975-76 level.

The impact of layoffs would be reduced if services and supplies could be reduced proportional to employe reductions. Using this assumption, personnel reductions are shown in Table IV.

TABLE IV

STAFF REDUCTIONS IF SERVICES AND SUPPLIES ARE CUT PROPORTIONALLY

<u>1975-76</u>	<u>1976-77 Reduction</u>	<u>1977-78 Reduction</u>	<u>1978-79 Reduction</u>	<u>Total</u>
9,655	447	372	372	1,191(12.3%)

Federal revenue sharing expiration would require the additional reduction of 272 positions in 1976-77 and an additional 1,029 in 1977-78. Total reductions would be 2,492 or 25.8 percent.

Assuming reduction of service levels sufficient to balance city budgets in 1976-77, a deficit of \$24,411,000 would remain to fund the reduced level of services during the 1977-79 biennial period.

State General Fund

The Executive Department presented its state general fund revenue and expenditure projections to the Legislative Interim Committee on Revenue on Saturday, January 24. The results are summarized in Table V.

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Vice Chairman

A. McKAY RICH,
Staff Director

February 19, 1976

To: Finance & Taxation Committee
and Regional Governments & Agencies Commission

From: *Chuck* Chuck Bukowsky

Subject: Chart on aspects of Portland areas Regional
Governments and Agencies

1. This chart should give a better comparative picture of Regional Governments and Agencies as deliberations continue on problem identification.
2. Staff and budget figures do not reflect CETA positions because of the constant status change.
3. This chart can be used as a guide in following weekly Committee meeting discussions.

Unit	Statutory Authorization	Functions Authorized	Functions Presently Being Performed	Areas Served	Aspects of Portland Areas Regional Governments and Agencies (February, 1976)				Chief Administrative Officer	Staff Size	Revenue			1975-76 Budgeted Expenditures
					Size and Structure of Governing Body	Selection of Governing Body					Federal	State	Local	
						How	Term	Requirements						
Boundary Commission	Oregon Revised Statute Chapter 199	To review boundary changes, extra-territorial water and sewer main extensions, and to provide a method for guiding the creation and growth of cities and special service districts.	Performed as authorized	Multnomah, Columbia, Clackamas, and Washington counties	11 Member Commission	Governor's appointment	4 yrs.	Residence within jurisdiction	Executive Director, Donald E. Carlson	3	None	State General Fund Appropriation \$126,965	County taxes authorized but not used	\$126,965 - -1975-77 Biennium
CRA	O.R.S. 197,705 197,795 PL 92-500 PL 92-500, Sec. 208 PL 93-29 PL 90351 PL 93-83 Sec. 134, Title 23 US code PL 83-560 OMB Circular A-95	Promulgating regional planning goals and objectives that inter-relate all functional and natural systems and activities relating to all the use of the land, air and water systems, recreational facilities; air and water quality management programs, residential, commercial and industrial developments and the provision of public services. Land use planning, aging, justice planning, A-95 Revue	Performed as authorized	Clackamas, Multnomah and Washington counties and all cities therein, Columbia City, Scappoose, St. Helens, The Port of Portland, Tri-Met and the State of Oregon.	14 Member Board of Directors (47 votes) 45 member General Assembly (75 votes) (Votes in both bodies weighted according to population of area represented)	Appointed by member governments and caucuses thereof	Determined by constituents	Members governing bodies of constituent units except for certain associate members	Executive Director, Larry Rice	61	\$983,053	\$60,472	\$697,263 16,450 \$713,713	1.756 million
Health Services Agency (formerly Comprehensive Health Planning)	Public Law 93-641 OMB Circular A-95	The provision of effective health planning, the promotion of the development of health services, manpower and facilities which meet identified needs, reduce documented inefficiencies and implement the health plans of the agency.	(Comprehensive Health Planning will be designated Health Services Agency on April 1, 1976) and performs functions as authorized.	Multnomah, Washington, Clackamas, Columbia, Clatsop and Tillamook counties.	51 Member Board including an executive committee of 25. (Both the Board and the Exec. Committee are to be comprised of 55% consumers and 45% providers.)	By existing Board	3 yrs. (Max. 2 consecutive terms)	Residence in six-county district	Executive Director, Richard A. Rix	12	(Figures for Comprehensive Health Planning for '74-'75) H.E.W. \$198,685.00 Public and private contributions \$110,024			Not available until official designation as H.S.A.
Metropolitan Service District	O.R.S. Ch. 268	1. Acquire, construct all METRO sewer facilities; 2. Provide facilities for disposal of solid and liquid wastes; 3. Drainage control by dams, dikes, ditches, canals; 4. Provide public transportation and terminal facilities; 5. Zoo operation and maintenance; 6. Add'l. functions by voters.	Solid waste disposal, Johnson Creek Surface Water Control (Storm drainage), Zoo Referendum.	Urban area of Multnomah, Washington and Clackamas counties	7 Member Board of Directors	Chosen by constituent governmental units	2 yrs.	Members of governing bodies of constituent units	Manager, Charles Kemper	6 1/3	None	Grant for solid waste \$160,000	Loan from constituent units for Johnson Creek Drainage \$ 20,000 Users fees from scrap tire disposal program \$ 20,000 Property tax not used. Cash carryover \$20,000	\$220,000
Port of Portland	ORS. Ch. 778	Acquire land and operate facilities for air transport, shipping, commercial and industrial development of the port, waterfront, harbors, rivers and waterways. Acquire, construct, operate, lease, maintain rent and dispose of airports, wharves, piers, docks, slips, warehouses, elevators, dry docks, terminals; Own, acquire, lease, maintain within Port railroad property, streets, water mains, sewers, pipelines, gas and electric lines. Develop, operate, maintain recreational facilities, i.e. public parks, marinas and other recreational facilities on land owned by the Port.	Operation of Portland International Airport, Hillsboro, Troutdale Airports, Rivergate Industrial Park Development, Docks, Kelley Point Park, Swan Island Ship Repair Yard.	Multnomah, Washington and Clackamas counties.	9 Member Board of Commissioners	Governor's appointment	4 yrs.	Residence within Port boundaries	Executive Director, Lloyd E. Anderson	603	Dedicated Airport Construction Funding: \$1,289,000 General Construction: \$1,300,000	None	Property tax: \$5 million User-fees: \$143,861,240 Bonds: Gen'l. obligations: \$ 6,800,000 \$ 3,375,000 \$ 14,300,000 Revenue Bonds: \$32 million \$49 million Dock Bonds: \$13 million	\$153,050,241
Tri-Met	O.R.S. Ch. 267	Mass Transit System	Bus system, Park and Ride Stations, Portland Mall	Multnomah, Washington and Clackamas counties	7 Member Board of Directors	Governor's appointment	4 yrs. at Governor's pleasure	Residence within district	General Manager, Thomas S. King	1,166	\$6.9 million: Capital outlay. 1974 Mass Transit Act for operation \$4.4 million	\$600,000 General Fund, Capital Outlay Grant	Payroll tax - \$12 million User fees - \$8.6 million Business lic. fees - not used Bonds - none Income tax - not used Gas tax - not used	\$32 million

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Vice Chairman

A. McKAY RICH,
Staff Director

February 20, 1976

MEMO

TO: FINANCE AND TAXATION COMMITTEE

FROM: CHUCK BUKOWSKY

SUBJECT: MULTNOMAH COUNTY BUDGET

- 1) This article is a follow-up on Dennis West's presentation to the committee on the Multnomah County Budget.
- 2) This would indicate that several major Human Resource programs are being deleted.
- 3) The publisher's editorial blames poor planning and poor management as reasons for the budget problems.
- 4) This article recommends an income tax as answer.

Enclosure

WILLAMETTE WEEK

2/23/76 OUR OPINION

County budget

This issue's lead story demonstrates quite vividly and depressingly the shambles that is becoming the Multnomah County budget. Most of the services being dropped are indispensable to decent living conditions for the county's less fortunate. Human services are in the greatest ruination.

Our understanding of the major source of the county's present budgetary straits makes us doubly angry. Poor planning and mismanagement are at fault.

When Mike Gleason was chairman of the county's Board of Commissioners, he supposedly ran the show, decided priorities and made budgets. At least, that was the appearance. It now seems that Gleason worked hardest on poorly thought-out pet projects (like the county hospital) and had a sorry grasp of budgetary matters and social priorities.

Perhaps the meanest aspect of all in the county's most recent round of budget cutting is that it coldly excises programs that took terrific amounts of energy to start. The county's branch library system is being ravaged. The Hooper Detoxification Center is the result of a strong personal commitment by several Portlanders to treatment for the city's transient alcoholic population. Now it will be closed, and the cost of opening it anew would be much greater than the cost of continuing it.

In like manner, we can expect to lose irretrievably most of the programs presently being cut by the county's Board of Commissioners.

The county needs to remake its budget in a more humane way. Remaking a budget that has been plagued by horrible planning requires an infusion of new revenue as well as new ideas and priorities. To ensure healthy budgets for human service projects in this area, the county should join the city to put an income tax measure on the ballot at the next election. And we must all get behind it to pass it.

County faces ruined budgets

WILLAMETTE WEEK

By JAMES DUNCAN 2/23/76

The next four months are going to witness the most dramatic and crippling set of budget cuts in Multnomah County government's 122-year history.

Fully one-eighth of the county's fiscal year 1976-77 budget—\$8.4 million—will be lopped off.

And that isn't all. Should Congress and President Ford cancel all revenue sharing, the shortfall would increase by \$6.4 million. With or without revenue sharing, however, the gaps in county government and county-provided services will be monstrous, and it is anybody's guess how well what survives is going to function.

The root of this crisis is inflation and its effect on the county's income structure. Inflation has run laps around the county's largest source of income, the property tax, and it has aggravated the burden of state-mandated programs on the county budget. The county's system of charging fees for services has proven unable to take up the slack. Revenue sharing gave the county a brief stay of execution, but it can't make up the difference between expenditures and revenue any longer.

Undoubtedly Multnomah County government will lobby the state legislature for substantial help, but the real test of its future will come in front of its own citizens. In the May primary and in future elections, the county will be going to the voters for new sources of revenue. But there could be so many other levies on the May ballot that this eleven-hour appeal risks being choked by competition.

"When you consider the years and years it takes to cull out a staff and operate new programs... it costs to rebuild that kind of thing," moans Jewel Goddard, director, Department of Human Services (DHS).

He should know. Some \$2.4 million worth of workers, doctors, nurses, clinics and programs are due to come out of the DHS

budget by the end of June. Sheriff Lee Brown should know, too. He stands to lose half his patrol officers as a result of a \$1 million cut in the Department of Justice Services.

Even the Multnomah County Library is not sacred. Only the main branch could survive the \$1.6 million cut it must absorb. A serial levy measure to save the library system is likely to appear on the May ballot.

The cuts in Human Services total two and a half times more than the largest cut in the budgets of the other four county departments, because most of the county's discretionary money is there. Says Goddard, "We don't have much that is mandated, so we are the blotter to soak up everything left over from the other departments."

Two years ago, in round one of the massive budget cuts that seem to be a new tradition in Multnomah County, DHS was also hit worst. It suffered \$1.8 million in cutbacks. Another \$100,000 went out last November during the mid-year cuts. "It's gone beyond simple efficiency measures," says Steve Henry, a DHS community coordinator.

"We've been through it several times before," says Goddard. "We spent several days grinding out criteria and then applied the criteria to our programs." This time the result is a long list of programs and services which would be either terminated entirely or substantially reduced.

Goddard called a meeting of the DHS central advisory board Wednesday evening, Jan. 29, to go over that list and discuss the future of the department. His office was expanded into a meeting room by opening a folding divider, and extra chairs were dragged in. Some 25 faces looked concerned, resigned or passive.

"This isn't one of those happy events," said one man.

A chart depicting the cuts was set up in front, and fat sheaves of program impact statements were distributed. Several people began handing around "Rian's Survival

Kits": cardboard lunchboxes of take-out sandwiches. Nobody missed the irony.

"You didn't even get a survival kit," one woman exclaimed, noticing some empty-handed staff members.

"No," they answered. "We aren't surviving, haven't you heard?"

As the meeting progressed, this reporter began to see more truth than humor in that exchange. For, as a summary accompanying the impact reports stated, "The service gaps created by these cuts go far beyond the ability of simple coordination and gap-filling efforts to continue services in many critical areas. There have to be the services there to coordinate." And many services will be gone.

Says Goddard, "It's becoming life and death issues, and a question of who do you save first. We have to provide for children before we can help the elderly. That's a hell of a note to get to that judgment."

"Maybe the county should never have been in the old folks' service," muses a former county staffer. It won't be anymore. Some \$75,000 in health services to the el-

derly program is out, as is \$10,000 worth of aging services provided by the Multnomah County Community Action Agency (MCCAA).

In the area of direct health services, five community clinics—Sellwood, Belmont, Columbia Villa, Gresham and Hansen Health Building—are going to be shut down. That will leave only the county's Multiservice Center and the Downtown clinic in the Gill Building still operating. "Plus all evening service is out," says Goddard, "which will have a big impact on the working poor, who can only come in the evening. It would place a double burden on them to have to take time off work."

"I understand that the evening is the best and the only time for many," said Dr. Hugh Tilson, public health officer, in response to complaints at the meeting. "But it costs more for a clinic to be open in the evening."

The Hooper Center for Alcohol Recovery will be closed, a cut of \$312,000 that drags along with it another \$234,000 in state money. Thirty full- and five part-time

employees will be laid off. The impact statement from Hooper reads: "For the inebriated indigent there are currently no alternatives for supervised detoxification other than Hooper Center... As acute hospitals have proved unable or unwilling to treat this clientele, the closure of Detox would leave the affected individuals to their own devices [streets, hotels, jails, etc.]."

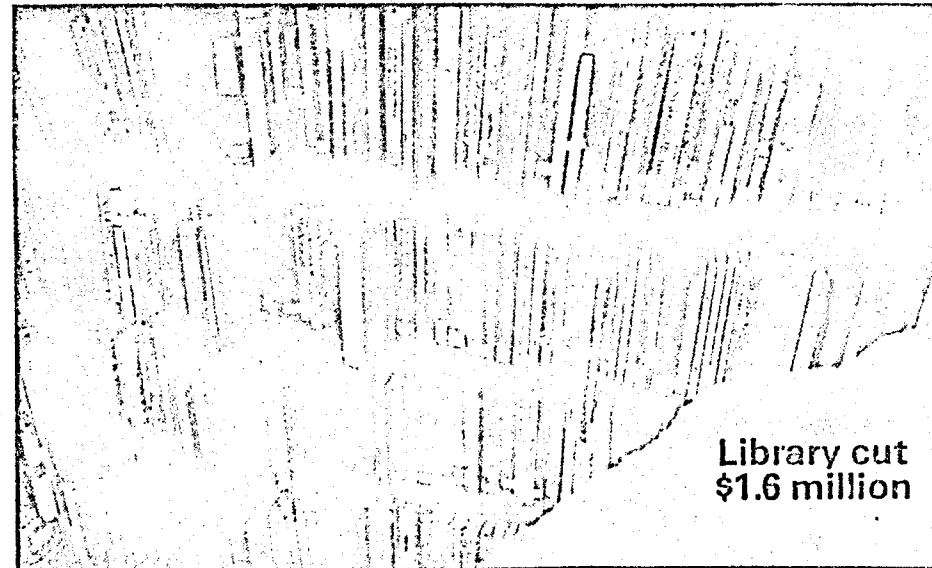
"If the Hooper Center is shut down, it takes one more option away from us," says Portland Police Captain John Nolan. "The burden is thrown back on the police, at a time when it looks like we'll be having fewer officers to protect the city."

In another cut, one practicing physician, two psychologists and five assistants will be cut with the closure of the Area I Mental Health Clinic. "The Area I Clinic staff," reads their impact statement, "delivers... care to about 650 different people a year and refers at least 410 other individuals each year to other agencies or hospitals... without these services, there is a high probability that about 300 people would become sufficiently disturbed to affect their employability and show symptoms of abnormal or bizarre behavior, attempt suicide and/or require hospitalization."

The School Mental Health Program, an expenditure of \$31,000 that drew in \$72,500 from the state, has been serving seriously disturbed children in 40 Multnomah County schools. "What should be happening is that it should be expanding to all the schools," says Goddard. "It is an important need recognized by them all, yet it's going out the window."

School Mental Health is only one casualty on a list that includes some of the county's most innovative and ambitious programs, and some of its most successful. MCCAA, the JANIS program for drug-troubled youth, Family Services, Community Services, the county Public Guardian and Conservator, the Regional Alcoholism Board and Veter-

Please turn to page 4



Jim Hallas

ans' Services are programs that will be wiped out or at the very least gravely endangered.

"The county puts only \$52,000 into a \$475,000 program at MCCA," said Goddard at the meeting. "If MCCA is wiped out then we lose many, many multiples of service. But it's a softer [more expendable] program than health."

JANIS won a National Association of Counties award for innovation several years ago, treating 32 young people in five residential-style houses and giving outpatient and aftercare service to 95 others. In addition to \$80,000 of county money, JANIS has attracted another \$246,000 from the federal government. The impact statement says: "The youth served by the JANIS program would be housed in either a state hospital or state training school if the program did not exist."

And Goddard adds, "It would be the greatest tragedy—along with all these others—to lose that program."

Perhaps the riskiest cut is the \$400,000 scheduled to come from Project Health. The county recently swung an 18-month, \$7 million Medicaid grant for the project. "This \$400,000 is a real cut in health care," explained Goddard at the meeting. "It does endanger the whole project, but we don't know how much yet. If we thought we wouldn't get the money, then that would change it."

There are other serious cuts—in the county dental program, in the involuntary commitment program (for the mentally incompetent), in food inspection, staff training and in other areas—but: "When we got to the bottom line, after we had closed our clinics and cut 30 per cent of all our staff, we were still \$200,000 short. You can save that money by simply not serving people," said Tilson. (Actually the figure is \$584,000 with a last-minute addition to the total cut.)

This is what DHS will have to do unless funds freed by a transfer of responsibility for Edgefield Manor from the county to the state (now almost certain) can be applied. Even so, the net effect of this latest shearing will be disastrous for DHS. "Nobody has really seen yet what the full impact of this kind of cut will be after all those others," says Goddard.

"With these reductions the county health division will be reduced to less than what it was in 1950, when the city was providing services too," said one man at the meeting.

Although Human Services is the only one of the five departments that has provided a graphic checklist of departing services thus far, it is pretty clear what will be happening within the Department of Justice Services (DJS). As many as 45 deputy sheriffs—and the seven-month-old neighborhood team policing concept—will almost certainly be the major chunk of DJS' \$1 million in cuts.

"It's completely unacceptable in terms of people's desires and needs. We don't even come close to meeting the needs in east county right now," says Jacob Tanzer, DJS director.

"We've had increases in calls for service and at the same time decreases in manpower," comments Sheriff Lee Brown. "Team policing was a move towards better utilization of our resources, but we'd just be kidding ourselves if we thought we could go any farther with it now."

"We're going to have to take a hard look at what members of the public want our services for," he says. "If it's petty theft, then they may have a wait before we can respond. It may not receive a follow-up."

"This department has developed a reputation for delivering fast, quality service," he adds. "It seems to me that public safety should be a No. 1 priority. These budget cuts could do some long-term damage to the sheriff's office."

Tanzer doesn't like it either, but recognizes little choice: "The money is in the courts, the DA's [district attorney's] office and the sheriff's office. The courts are down pretty much to bare bone—they can't control their intake, and the number of courts is dictated by law."

"The DA's office is essentially the same. It can't control intake either—either you prosecute a case full-bore or you don't at all. Right now their caseload is way over their staff capacity."

Tanzer also pointed out that Juvenile Court has just lost an annual federal grant of \$540,000. So it is taking a large cut without reducing its caseload, and without alleviating the pressure on the county budget. Also

the juvenile case management program, which Tanzer recently praised in a City Club speech, will be ended.

Parks are likely target

Spokesmen for the Department of Environmental Services (DES), the Department of Administrative Services (DAS) and the Office of County Management (OCM) were unable to give specifics as to where the axe would fall in their respective areas. Their cuts are \$750,000, \$750,000 and \$425,000, respectively.

"It's impossible to say where you're going to be until you get down to what the actual cuts are going to be, and that we don't know yet," says Ken Gervais, DES director. A likely target, however, is the parks program, which contains most of the DES discretionary funds.

"We do not at the moment have an answer," says Don Rocks, DAS director. "We did not save anything or hold anything last November for the next round of cuts."

DAS exists to streamline and centralize the administration systems of county government. According to Rocks, "Those kinds of centralizations take time, front-end money and personnel. Once they're up they can be run, but they're not up yet. Our ability to get them running has been severely damaged."

Like Administrative Services, the Office of County Management is an intra-governmental department whose actions go largely unnoticed by the public. "OCM has moved this thing [the progressive budget cuts] along in quantum leaps," says Bruce Harder, director of Budget Management Analysis. "We are the people who have the numbers, and we give the detailed analyses, but we who are responsible for these things don't feel that much better than anyone. We did not exclude ourselves from the cuts."

The budget division of OCM will be reduced to a staff level which will be able to put out a legal budget, but little more than that. "We won't be able to do productivity analysis of a program, or good, sophisticated management analysis," says Harder.

Long way down

Ten years ago Multnomah County government looked prosperous. Today it is in the worst financial condition of its history. To what extent did the purchases of the Hoyt Hotel and the Glendoveer Golf Course and the move to the Gill Building help sink the county's budget?

Harder says, "In the scheme of things those are irritants, but they aren't explanations for the county's budget crisis."

"They linger as big mistakes in the public mind whether they are or not," remarks Rocks. "Whether purchasing the Hoyt Hotel was a bad thing will only be known when it's disposed of. It's worth more than a half million. For a long time we've been anticipating that the commercial bus lines are going to be relocating, and they may very well be looking at one or both of those blocks."

As for the Gill Building move, Rocks says, "We will be in better shape. The Gill Building became an issue over the lab and clinic costs. We didn't know the total costs at the time...we took a chance and did the bold thing." He thinks that time will prove the county right; that the cost of remaining in the Ankeny Building was due to go up; and that the county would have been constrained to bring it up to Chapter 13 specifications of the building code.

"The Gill move cost around \$200,000," concludes Rocks. "What does that buy in terms of personnel and programs? Nothing. What does it have to do with the overall budget reductions? Very little."

Gervais says he believes that the Glendoveer Golf Course purchase was a good investment, which will produce a "net income" for the county. "Glendoveer was purchased out of road funds. The present crunch is within the general fund," he points out. "The Glendoveer thing is really not a part of the problem in any sense at all."

It was within the last 10 years that inflation caught up with revenues. "The trends were there five or six years ago," says a county insider. "It was clear that the county was moving to deficit spending. Then revenue sharing came along—the county came out of it temporarily and everyone rolled over and went back to sleep."

"All the commissioners were shown the information, whether they believed it or not," says a former county budget analyst. "They were going to have to do something, and then suddenly there was \$4 million coming in that one year from revenue sharing. It was just like a shot in the arm, and some of it was used to fire up new programs."

In the good ol' days

Mike Gleason was chairman of the board of county commissioners at the time. During his tenure (from 1948 to 1975) the budgeting process had been pretty much a one-man affair. Money for contingencies was hidden in various places in the budget by allocating more funds to certain programs than would really be used. "Gleason's budget policy wasn't a conspiracy to defraud, it was the way people did business in the old days," remembers a former associate.

An example of how well Gleason's planning worked in the new days is offered by the one-time county hospital. Gleason had hidden in his private funds enough money to build a whole new wing in the hospital, but not enough money to maintain staff and services in it. It had to be shut down in one year.

In a sense, the present board of county commissioners is having to shut down a wing of county government and services that up to now has been sustained by federal revenue sharing and cash carryover.

Office of County Management has presented the board with a list of 24 possible short-term taxes to be scrutinized and marked for priority by each

"COUNTY FACES
RUINED BUDGET"
CONT'D:

WILLAMETTE WEEK
WEEKENDING—
23 FEB 76

commissioner. In addition, Dennis West, OCM director, strongly recommended that the board consider replacing the property tax with an income tax—which would be more equitable for the taxpaying public and a much more flexible source of income for Multnomah County. That is where the county is now. I is a situation in which urgent reform must compete with a drastic decline in services, and it is a desperate one.

Chude

FORMAT FOR COMMITTEE PHASE I REPORTSFORMAT

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priority

Neighborhood Organizations and Citizen Involvement Committee

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The Oregon Statesman

FOUNDED 1851

"No Favor Sways Us; No Fear Shall Awe."—from first Statesman, March 28, 1851

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Sheriff Requires Extra Help, How to Finance It Is Problem

Marion County Sheriff Jim Heenan needs and wants more law enforcement officers. But he has no way to match those who will receive the extra service with those who would be expected to pay for it.

Sheriff Heenan has asked the Marion County commissioners to put a \$3.382 million special levy on the May 25 ballot, for a five-year program to bring his department to an adequate level. It would add 29 people to his staff.

The number of people processed annually through the county jail has gone up almost ten-fold in the past 10 years, which gives some idea of the problem.

The sheriff's ballot request would add 36 cents per \$1,000 to the county property tax levy, about \$12 a year on a \$30,000 home.

The Statesman is highly supportive of adding staff and services to meet the law enforcement need. Sheriff Heenan has done extremely well to provide the level of service he does with the staff provided to him.

But a county-wide levy would be unfair. The great pressure for additional service comes from the Salem suburbs, which have a population about half of the city itself. This urban-type area has generated the same need for police protection and services as is required inside the city boundary. But the suburban residents pay only the same county levy as everyone else.

As a result, residents of cities and the rural people have been subsidizing the extra sheriff's office service which has been given to the Salem suburbs.

To place an additional law enforcement levy on the county ballot would be to ask the rest of the county to increase that subsidy substantially.

There is no chance, of course, that the voters in the cities and the remainder of the county would agree to this. So if the measure goes on the ballot, it is doomed to certain defeat — not because the need is not there but because the only presently available avenue of financing is grossly unfair.

In the areas of transit, parks, storm

sewers, and now law enforcement, we are seeing that the urban fringes are requiring urban-type services. Ways must be found to pay for them.

In the long run, the cheapest, most efficient way to meet the problem would be for the entire Salem urban area to be under one unified government. But the idea of annexation has been repugnant in the suburbs.

The other alternative is financing suburban services by special districts. If that route is used to pay for extra law enforcement, it would make more sense to have the suburban districts contract with the city of Salem police than to further convert the sheriff's office into an urban-area police department.

Sheriff Heenan, however, is moving to meet his commitment in the only way open to him, by asking for a county-wide levy. If nothing else, it would help tell the public of his department's plight.

But that is not enough. Some way must be found to provide the level of law enforcement that the times require. That way, however, cannot be by attempting to place a tax burden on those who won't receive the service.

CLACKAMAS
MULTNOMAH
WASHINGTON

TRI-COUNTY LOCAL GOVERNMENT COMMISSION

527 S.W. HALL STREET

PORTLAND, OREGON 97201

PHONE: 221-1646

RONALD C. CEASE,
Chairman

CARL M. HALVORSON,
Vice Chairman

A. McKAY RICH,
Staff Director

February 27, 1976

M E M O

TO: Finance & Taxation Committee

FROM: *Chuck* Chuck Bukowsky

RE: County Business Income Tax

This is a follow-up to Dennis West's County Budget Presentation of January.

As you remember, this tax proposal was suggested by West as an alternate revenue source.

Attch.

CB/bjg

INCOME TAX STALLED

County Mulls Busine

By JEFF WOHLER
Journal Staff Writer

Replacement of Multnomah County's problem-plagued business license tax with a flat business income tax, administered by the State of Oregon and raising \$2 million annually, was recommended to county commissioners Wednesday.

The commission also agreed that a

personal income tax should in the long run become an important source of county revenue, but cannot be considered now.

The countywide business levy, with provisions to allow other cities in the county to receive a percentage based on population, was urged by Dennis West, director of the Office of County Management.

The county now levies a 1.5 per cent tax on most county businesses which gross \$2,500 or more a year, and requires a license fee.

Problems have arisen because it is collected by the city of Portland, county officials complained. Besides, its complexity has resulted in more than 60 per cent of the businesses in the county ignoring it.

West said the State should collect the tax. "They're an efficient organization and would save money," he said.

He noted, however, that the State has not expressed interest in levying the tax if levied only in certain areas of the county. It is unclear if they would.

OREGON

WEDNESDAY

Journal

Final Edition

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February 27, 1976

M E M O

TO: Finance and Taxation Committee

FROM: *Chuck* Chuck Bukowsky

RE: Phase I Report

The Finance and Taxation Committee meeting Thursday, March 11, Noon, will be devoted only to a discussion of issues and problems raised during Phase I. Your chairman, Bob Simpson, would like you to write down your observations and thoughts on the issues and problems in priority form, if possible, for the meeting.

Please refer to Page 2 of the enclosed "Format for Committee Phase I Reports" for details of the outline.

You may wish to call me at 221-1646, ext. 328, and give your thoughts over the phone. They will be part of the record for our deliberations.

Attch.

CB/bjg

Chude

FORMAT FOR COMMITTEE PHASE I REPORTSFORMAT

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W. H. GREGORY COMPANY

2105 S.E. 190TH AVENUE PORTLAND, OREGON 97233 503/665-4189

March 1, 1976

Tri-County Local Government Commission
527 S. W. Hall Street
Portland, Oregon 97201

Attention: Mr. Robert Simpson, Chairman
Finance and Taxation Committee

✓ Mr. Chuck Bukowsky, Staff

Subject: Finance and Taxation Committee, Problems and Issues

Gentlemen:

The following are comments concerning the problems and issues discussed in our past meeting. The following expressions are the result of impressions gained by me from people appearing before the committee and the committee members.

1. Elasticity

The Public Manager does not make use of business techniques to adjust expenditures to fit instant requirements; i.e. casual employment, rental equipment, vendor facilities, etc.

Public Managers seem to have a universal theme song to the effect that reduced funds will result in reduced services to the public. The inference is that General and Administrative costs have a linear relationship to services rendered. This is contrary to business experience where there are sizable economies of scale in that increases in sales (services rendered) are generally produced at lower unit costs of production and with lower G & A expenditures per unit.

2. Equity

There appears to be no public acclamation of confidence in the management of public bodies. We have heard no testimony to the effect that the public feels that its money is being managed prudently. There must be public bodies somewhere who have the enthusiastic support of

Continued -

Contractors



Engineers

C
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the taxpayer, but there has been no evidence of such support presented to the committee. Unfortunately, the vast majority of public servants with whom the public comes in contact with do not exhibit exhuberance, efficiency, or an attitude of public service. An industrious attitude would perform wonders in getting public support for the bureaucracy.

There appears to be a lack of confidence in the way money is managed and in the management ability of Boards and Commission and their managers.

3. Economic Efficiency

Business management techniques do not appear to be receiving wide application in public agencies nor is there an attempt to reduce the cost of services rendered.

Persons who are politically attractive are the natural end result of the selection process for management of public bodies. Unfortunately, politicians do not necessarily have characteristics conducive to economic efficiency and the political process is such that it is more popular to be a poor manager than to be a good manager when we apply the standard of economic efficiency to the public body.

4. Fiscal Management and Accountability

We have seen no evidence that any of the public bodies presenting testimony to the committee claim a surplus of revenue over expenses or that any anticipate an ability to reduce their charges to the public. This appears to indicate an apparent universal application of the political adage, "Tax and tax, and spend and spend".

The cost of living index is the popular crutch being used by public managers to justify their need for more and more money. This in itself is an inflationary attitude and we must discount it as a basis for increased funding.

It appears that almost all public bodies are expansion oriented. Managers appearing before us have generally indicated a desire to obtain additional funds which

ostensibly are to be used to finance expansion and to provide more "services". Unfortunately, these managers generally proclaim their inability to manage their present funding. It would appear that the ability to develop current surplus would be a reasonable standard to determine those agencies which should be allowed to expand their operations.

C
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Y
I think that our committee should discuss the consideration of expanding the operations of the tax supervising and conservation committee to include an oversight function on the budgets of public bodies. It appears that this commission has the best opportunity and the talent nucleus to require public bodies to justify their level of expenditures. I would recommend that the State Legislature provide for tax supervising and conservation commissions in all counties of 50,000 population, or more, instead of only in Multnomah County.

I would like our committee to publicly commend Gil Gutjahr for his competence and dedication. Gil impresses me as the type of public manager desperately needed in our political system. People like Gil could contribute greatly to restore the confidence of the public in our public servants.

Very truly yours,

W. H. Gregory

de

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A. McKAY RICH,
Staff Director

March 15, 1976

TO: FINANCE AND TAXATION COMMITTEE

FROM: *Chuck* CHUCK BUKOWSKY

SUBJECT: EXAMPLES OF PROBLEMS WITH EQUALIZATION

This summary of School District Contributions under the equalization formula are examples of problems in attempting to come up with a fair formula. Marlene Stahl has noted the districts receiving state equalization funds in the right-hand column.

GCB:els
Enclosure

STATE EQUALIZATION
RECEIVING DIST. (R)[illegible]

Note: detail may not add to totals, due to rounding

Problems

3/18/76

1. Definition of the two tiered structure of local government, allocation of functional responsibilities to each and a general indication of service levels must precede the design of a supporting and comprehensive local financing system. *depends on ~* *feasible*
2. There is an imbalance between certain county services furnished to unincorporated areas and the source of funding which is primarily derived, either directly or indirectly, from residents and taxpayers in the incorporated portion of the county.
3. There are functional deficiencies in the school district property tax equalization program which result in inequalities among taxpayers, ~~contribute to the forces of suburbanization and negate the objectives of equality in education.~~
4. The role of county government in providing urban services presently furnished by or authorized to cities and special districts is unclear and results in fiscal frictions and an inability to plan long term fiscal programs.
5. Fragmentation of local government is encouraged by the numerous statutory authorizations which facilitate the creation of special purpose districts and results in the existing array of conflicting fiscal systems.
6. There is a need to better inform citizens of the use of local public funds and the relationship of revenues to expense, but it is not clear ~~what type of information citizens need or want.~~ *This type of info to be provided is unclear*
7. The quality of local public managers, the ease of access to management assistance when needed and general supervision of local fiscal activities are recognized as critical elements in achieving economic efficiencies in local government.
8. The method of decentralizing certain elements of policy making, along with a localized funding system, within the structure of a regional type of government, is not evident. *What problems or funding arise when you decentralize policy-making?*
9. The political process resulting from the existing fragmented local structure veils policy objectives and priorities. *Duplicative, overlapping*
10. Information is not available concerning the effects of state taxation, local taxation and local user fees on the economic development of the tri-county area. The role of local government in economic development is presently not defined.
11. The perception of public needs and wants by the local officials who appeared before the committee is not consistent with an ability to finance those needs and wants from existing local revenue sources.

Co Service spec service & cities - roles unclear in providing special services. Overlapping authorities cause fiscal frictions

12. The property tax base is being eroded through increased exemptions and the inability or unwillingness of county assessors to properly appraise different classes of property.

13. Several units appear to be reluctant to use bonding as a means of funding capital construction, thus deferring projects until later incurring additional costs because of inflation.

14. State and federal categorical grants direct local spending in directions that may not address priority needs as seen by the recipient.

15. Are the allocation formulas used to distribute state shared revenues distributed equitably in terms of need, ability to pay, and local tax effort?

16. There appears to be some sentiment favoring the operation and financing of some services at the regional level such as the zoo and solid waste disposal. However, there is no clear consensus on what services should be provided regionally or by whom.

17. If there is to be less dependency on the property tax, which units should be made less dependent and what methods of taxation or funding should replace the property tax? How will it be done without a major shift in tax burden?

18. Constitutional limitations on taxing powers of local government create problems of inflexibility. Most property tax issues have to be voted on by the people. For example, the voters establish the property tax base, and anything outside of the allowable six percent must also be voted on.

George Orskov

If schools aren't touched, will harm your prgm -
people would prefer solving the problem as
a whole, rather than fragments

rank in states - shows good tax effort

15	\$ 172 / 1000 income
19	Revenue 839 / capita state & local revenue
25	5284 per capita personal income

Summary of Valuations, Annual Budgets, Property Tax Levies, Tax Rates and Indebtedness for Local Governments in Multnomah County

Fiscal Years
1974-75 and 1975-76

COMPARATIVE BUDGETS				
By Local Governments in Multnomah County				
	FY 1974-75		FY 1975-76	
	\$ Million	%	\$ Million	%
County	\$101.6	12	\$103.3	12
Cities (6)	255.0	30	302.4	34
Port	168.1	20	153.0	17
Tri-Met	51.2	6	42.5	5
Service Districts (33)	21.1	3	16.4	2
Community Colleges (2)	46.2	5	57.0	6
School Districts (14)	199.8	24	219.7	24
Total	\$843.0	100%	\$894.3	100%

COMPARATIVE PROPERTY TAX LEVIES				
By Local Governments in Multnomah County				
	FY 1974-75		FY 1975-76	
	\$ Million	%	\$ Million	%
County	\$ 30.3	16	\$ 31.9	15
Cities (5)	38.4	21	42.5	20
Port	6.6	3	6.6	3
Service Districts (22)	5.5	3	6.0	3
Community Colleges (2)	8.8	5	10.2	5
School Districts (14)	97.6	52	111.8	54
Total	\$187.2	100%	\$209.0	100%

TAX SUPERVISING AND CONSERVATION COMMISSION
908 Executive Building
811 S.W. 6th Avenue
Portland, Oregon 97204

Tax Supervising and Conservation Commission
Multnomah County, Oregon

Units	Assessed Value 000 Omitted		Annual Budget		Property Tax Levy After Offsets		Tax Rate Per \$1,000 Assessed Value		Outstanding Bonded Debt (11)	
	1974-75	1975-76	1974-75	1975-76	1974-75	1975-76	1974-75	1975-76	June 30, 1974	June 30, 1975
COUNTY:										
Multnomah	\$ 6,601,803	\$ 7,157,403	\$101,631,658	\$103,286,201	\$ 30,269,157	\$ 31,878,073	\$ 4.59	\$ 4.46	\$ 600,000	None
CITIES:										
Portland (1)	\$ 4,638,519	\$ 4,994,465	\$237,852,007	\$285,282,342	\$ 38,052,875	\$ 41,685,362	\$ 8.21	\$ 8.35	\$ 36,641,318	\$ 34,208,062
Fairview	8,638	9,338	503,479	1,048,629	17,436	17,542	2.02	1.88	37,500	308,000
Gresham	205,890	271,091	13,306,966	13,718,026	277,124	773,099	1.35	2.86	8,007,477	8,062,204
Maywood Park	7,769	8,111	103,050	74,822	None	None	None	None	None	None
Troutdale	17,642	21,336	2,283,247	1,466,818	36,094	36,966	2.05	1.74	280,000	485,000
Wood Village	16,484	18,327	918,740	857,730	17,000	18,574	1.04	1.02	212,000	203,000
TOTAL—CITIES			\$254,967,489	\$302,448,367	\$ 38,400,529	\$ 42,531,543			\$ 45,178,295	\$ 43,266,266
SPECIAL PURPOSE DISTRICTS:										
Port of Portland, Jt. (1)	\$11,277,446	\$12,543,142	\$168,105,693	\$153,050,241	\$ 2,045,493	\$ 2,448,358	\$ 0.19	\$ 0.20	\$ 4,000,000	\$ 39,300,000
Port—B.D. Prior to 1963	5,952,807	6,385,850	In Above	In Above	887,294	763,857	0.15	0.12	4,158,000	3,375,000
Port—B.D. 1963—7/1973 (3)	6,601,803	7,157,403	In Above	In Above	3,617,331	3,345,719	0.55	0.47	86,003,000	82,499,000
Tri-Met Transportation (1)	(2)	(2)	51,170,180	42,464,532	None	None	None	None	None	None
Metropolitan Service (1)	10,135,306	11,255,305	4,516,191	520,471	None	None	None	None	None	None
Skyline Crest Road (4)	1,071	1,184	(4)	(4)	2,400	2,400	2.25	2.03	None	None
TOTAL—SPECIAL DISTRICTS			\$223,792,064	\$196,035,244	\$ 6,552,518	\$ 6,560,334			\$ 94,161,000	\$125,174,000
SCHOOL DISTRICTS:										
1 Jt.—Portland (1)	\$ 5,077,092	\$ 5,475,679	\$111,876,191	\$118,805,364	\$ 45,944,359	\$ 55,398,254	\$ 9.05	\$10.12	None	None
3—Parkrose	313,814	324,058	7,701,540	8,295,223	4,035,275	4,434,730	12.86	13.69	555,000	1,774,000
4—Gresham (5)	236,358	302,979	5,220,601	5,846,201	2,501,018	2,723,698	10.59	8.99	2,168,000	1,859,000
7—Reynolds	256,397	392,922	6,306,900	19,103,781	3,125,345	4,648,372	12.19	11.84	2,332,000	2,380,000
19—Sauvies Island	17,192	17,032	339,163	334,199	248,014	215,504	14.43	12.66	None	None
27—Rockwood (5)	109,633	(6)	2,955,196	(6)	1,000,407	(6)	9.13	(6)	650,000	(6)
28—Lynch (5)	145,995	172,440	6,970,432	5,395,000	1,222,965	1,523,347	8.38	8.84	3,506,000	3,269,000
39—Corbett	28,360	28,105	1,208,000	1,491,436	317,126	527,698	11.19	18.78	560,000	525,000
40—David Douglas	373,180	390,336	12,418,927	13,377,765	5,466,059	6,319,053	14.69	16.19	2,618,000	2,381,000
40-1—Debt Area	375,119	392,347	In Above	In Above	13,780	13,390	0.04	0.04	149,000	107,000
46—Bonneville	3,855	3,911	167,004	182,435	32,237	68,070	8.37	17.41	None	None
6 Jt.—Orient (1) (5)	41,417	48,475	1,092,308	1,100,291	341,611	342,914	8.23	7.08	221,000	198,000
15 Jt.—Pleasant Valley (1) (5)	24,460	29,582	466,374	741,660	199,187	188,857	8.12	6.39	24,000	216,000
51 Jt.—Riverdale (1)	28,441	31,153	734,361	790,334	464,433	512,953	16.33	16.47	295,000	280,000
U.H. 2—20 Jt.—Gresham (1) (7)	605,039	608,195	9,742,657	9,319,027	3,583,727	4,064,752	5.92	6.69	3,260,000	4,115,000
Mt. Hood Community College (1)	1,790,070	1,981,503	17,045,579	22,558,589	3,251,197	4,411,053	1.85	2.23	11,105,000	17,020,000
Portland Community College (1)	8,174,273	9,054,839	29,125,828	34,455,358	5,514,482	5,828,508	0.68	0.65	None	None
Intermediate Education—										
Elementary (1)	6,656,194	7,216,673	32,594,163	34,901,582	19,419,303	20,580,367	2.92	2.86	None	None
High (1)	6,703,370	7,271,392	In Above	In Above	9,708,215	10,290,183	1.45	1.42	None	None
TOTAL—SCHOOL DISTRICTS			\$245,965,224	\$276,698,245	\$106,388,740	\$122,091,703			\$ 27,443,000	\$ 34,124,000
WATER DISTRICTS:										
Alto Park	\$ 2,191	\$ 2,065	\$ 5,200	\$ 4,975	\$ 1,900	\$ 2,900	\$ 0.87	\$ 1.41	\$ 14,000	\$ 9,000
Baseline	58,692	(8)	220,801	(8)	None	(8)	None	(8)	None	(8)
Burlington (9)	4,401	4,381	52,000	65,468	14,310	15,148	3.26	3.46	None	None
Capitol Highway (9)	45,613	50,234	529,200	575,450	180,600	191,372	3.96	3.81	217,000	189,000
Corbett	20,005	20,527	161,264	106,224	27,008	28,638	1.36	1.40	None	None
Darlington	3,973	4,464	29,098	26,194	3,155	4,865	0.80	1.09	31,000	29,000
Gilbert	34,222	43,374	217,900	210,293	None	26,393	None	0.61	167,000	149,000
Hazelwood	120,078	275,065	529,283	1,157,855	None	None	None	None	50,000	40,000
Lusted	21,564	31,848	324,158	181,760	56,764	45,885	2.64	1.45	252,000	238,000
Menlo Park	63,554	(8)	271,800	(8)	None	(8)	None	(8)	None	(8)
Palatine Hill Jt. (1)	29,030	32,108	173,967	214,206	None	None	None	None	None	None
Parkrose	211,051	220,658	2,191,140	2,108,916	39,000	73,731	0.19	0.34	105,000	70,000
Pleasant Home Jt. (1)	10,815	12,865	64,400	336,750	9,000	37,575	0.84	2.93	75,000	69,000
Powell Valley Road	224,316	234,081	1,749,567	946,800	None	None	None	None	724,000	691,000
Richland	18,183	19,233	69,345	78,885	None	None	None	None	30,000	28,000
Rockwood	356,435	397,483	1,902,819	1,871,987	69,937	62,126	0.20	0.16	386,500	330,000
Rose City	64,168	67,433	221,514	214,300	None	None	None	None	11,000	None
Russellville	23,342	(8)	139,400	(8)	None	(8)	None	(8)	None	(8)
Sylvan	31,782	35,820	132,135	147,120	2,681	6,017	0.09	0.17	28,000	21,000
Valley View (9)	13,330	15,357	98,396	105,638	57,200	61,600	4.30	4.02	46,000	42,000
TOTAL—WATER DISTRICTS			\$ 9,083,387	\$ 8,352,821	\$ 461,555	\$ 556,250			\$ 2,136,500	\$ 1,905,000
RURAL FIRE PROTECTION DISTRICTS:										
No. 1	\$ 50,471	\$ 52,429	\$ 180,271	\$ 226,902	\$ 185,108	\$ 234,436	\$ 3.67	\$ 4.48	None	None
No. 4	18,385	20,756	71,517	76,711	73,539	80,344	4.00	3.88	None	None
No. 10	1,355,519	1,449,669	4,465,700	5,025,000	4,424,767	4,670,996	3.27	3.23	None	None
No. 11 Jt. (1)	35,060	38,219	103,650	173,660	54,500	60,200	0.99	1.58	None	None
No. 12	54,475	59,328	188,721	201,585	199,646	211,668	3.67	3.57	None	None
No. 14	21,720	22,496	43,376	49,350	25,355	49,961	1.17	2.23	None	None
No. 20	8,465	8,194	11,975	13,275	8,000	8,292	0.95	1.02	None	None
No. 26	18,604	23,020	73,195	81,150	59,551	84,365	3.21	3.67	None	None
TOTAL—RURAL FIRE PROTECTION DISTRICTS			\$ 5,138,405	\$ 5,847,633	\$ 5,030,466	\$ 5,400,262			None	None
COUNTY SERVICE DISTRICTS:										
No. 1—Dunthorpe-Riverdale	\$ 23,823	\$ 26,208	\$ 329,629	\$ 285,885	\$ 56,000	\$ 57,500	\$ 2.36	\$ 2.20	\$ 576,000	\$ 528,000
No. 3—Central County	513,054	524,028	334,262	316,378	None	None	None	None	None	63,688
No. 4—Sylvan Heights	4,933	5,496	114,465	59,989	None	None	None	None	160,000	145,000
No. 5—Tualatin Heights	25,506	28,294	618,227	618,659	None	None	None	None	180,000	150,000
No. 6—Columbia-Wilcox	17,419	19,988	181,176	73,556	None	None	None	None	225,000	200,000
No. 9—Ara Vista	6,601	7,257	148,063	87,025	None	None	None	None	80,000	70,000
No. 14—Mid-County (10)	(2)	(2)	630,000	761,000	None	None	None	None	None	None
No. 20—Highlands	2,779	3,315	37,203	37,104	None	None	None	None	40,000	35,000
TOTAL—COUNTY SERVICE DISTRICTS			\$ 2,393,025	\$ 2,239,596	\$ 56,000	\$ 57,500			\$ 1,261,000	\$ 1,191,688
TOTAL—ALL UNITS			\$842,971,252	\$894,908,107	\$187,158,965	\$209,075,665			\$170,779,795	\$205,660,954

(1) Unit boundary extends into adjoining county. Not shown in this summary are units having boundaries extending into Multnomah County but which are organized and have their principal assessed value in another county.

(2) Assessed value is not available.

(3) Outstanding debt includes \$13,249,000 Dock Bonds which were an obligation of the Dock Commission at the time of merger with the Port of Portland. They are excluded from debt limitations of the Port of Portland.

(4) Unit is exempt from Local Budget Law, but has taxing authority.

(5) District provides eight (8) grades elementary education only.

(6) District annexed to School District No. 7—Reynolds.

(7) District provides four (4) grades secondary education only.

(8) Unit consolidated with Hazelwood Water District.

(9) Unit provides water and fire service.

(10) Unit is organized for street lighting service only. Other County Service Districts are organized for sanitary sewer service.

(11) Debt includes general obligation bonds, revenue bonds and improvement bonds.

Summary of Valuations, Annual Budgets, Property Tax Levies, Tax Rates and Indebtedness for Local Governments in Multnomah County

Fiscal Years
1975-76 and 1976-77

Tax Supervising and Conservation Commission
Multnomah County, Oregon

TAX SUPERVISING AND CONSERVATION COMMISSION
908 Executive Building
811 S.W. 6th Avenue
Portland, Oregon 97204

COMPARATIVE BUDGETS				
By Local Governments in Multnomah County				
	FY 1975-76		FY 1976-77	
	\$ Million	%	\$ Million	%
County	\$103.3	12	\$ 115.2	11
Cities	302.4	34	319.6	30
Port	153.1	17	222.8	21
Tri-Met	42.5	5	61.8	6
Service Districts	16.9	2	35.3	3
Community Colleges	57.0	6	58.4	6
School Districts	219.7	24	244.5	23
Total	\$894.9	100%	\$1,057.6	100%

COMPARATIVE PROPERTY TAX LEVIES				
By Local Governments in Multnomah County				
	FY 1975-76		FY 1976-77	
	\$ Million	%	\$ Million	%
County	\$ 31.9	15	\$ 36.0	16
Cities	42.5	20	46.1	20
Port	6.6	3	6.8	3
Service Districts	6.0	3	8.7	4
Community Colleges	10.2	5	9.8	4
School Districts	111.9	54	123.4	53
Total	\$209.1	100%	\$ 230.8	100%

FINANCIAL SUMMARY

Units	Assessed Value 000 Omitted		Annual Budget		Property Tax Levy After Offsets		Tax Rate Per \$1,000 Assessed Value		Outstanding Bonded Debt (7)	
	1975-76	1976-77	1975-76	1976-77	1975-76	1976-77	1975-76	1976-77	June 30, 1975	June 30, 1976
COUNTY:										
Multnomah	\$ 7,157,403	\$ 7,849,742	\$103,286,201	\$ 115,146,701	\$ 31,878,073	\$ 35,991,548	\$ 4.46	\$ 4.59	None	None
CITIES:										
Portland (1)	\$ 4,994,465	\$ 5,452,577	\$285,282,342	\$ 301,364,995	\$ 41,685,362	\$ 44,836,468	\$ 8.35	\$ 8.23	\$ 34,208,062	\$ 29,607,940
Fairview	9,338	11,256	1,048,629	953,770	17,542	15,219	1.88	1.36	308,000	308,366
Gresham	271,091	300,785	13,718,026	14,448,745	773,099	1,143,425	2.86	3.81	8,062,204	7,885,679
Maywood Park	8,111	9,316	74,822	92,430	None	None	None	None	None	None
Troutdale	21,336	28,111	1,466,818	1,848,030	36,966	35,452	1.74	1.27	485,000	819,823
Wood Village	18,327	20,998	857,730	923,058	18,574	18,799	1.02	0.90	203,000	247,404
TOTAL—CITIES			\$302,448,367	\$ 319,631,028	\$ 42,531,543	\$ 46,049,363			\$ 43,266,266	\$ 38,869,212
SPECIAL PURPOSE DISTRICTS:										
Port of Portland (1)	\$12,543,142	\$13,933,080	\$153,050,241	\$ 222,815,087	\$ 2,448,358	\$ 2,844,774	\$ 0.20	\$ 0.21	\$ 39,300,000	\$ 78,050,000
Port Debt Prior to 7/1963	6,385,850	7,006,135	In Above	In Above	763,857	642,695	0.12	0.10	3,375,000	2,736,000
Port Debt 7/1963 to 7/1973	7,157,403	7,849,742	In Above	In Above	3,345,719	3,332,858	0.47	0.43	82,499,000	79,090,000
Tri-Met Transportation (1)	12,543,142	13,933,080	42,464,532	61,756,068	None	None	None	None	None	None
Metropolitan Service (1)	11,255,305	12,454,757	520,471	13,857,749	None	2,000,000	None	0.17	None	None
Skyline Crest Road (2)	1,184	1,368	(2)	(2)	2,400	1,000	2.03	0.74	None	None
TOTAL—SPECIAL DISTRICTS			\$196,035,244	\$ 298,428,904	\$ 6,560,334	\$ 8,821,327			\$125,174,000	\$159,876,000
EDUCATION DISTRICTS:										
No. 1—Portland (1)	\$ 5,475,679	\$ 5,982,254	\$118,805,364	\$ 129,676,518	\$ 55,398,254	\$ 61,844,299	\$10.12	\$10.34	None	None
No. 2-20—Gresham High (1) (4)	608,195	683,350	9,319,027	10,348,389	4,064,752	4,998,759	6.69	7.32	\$ 4,115,000	\$ 3,615,000
No. 3—Parkrose	324,058	364,851	8,295,223	10,669,940	4,434,730	5,036,363	13.69	13.81	1,774,000	1,580,000
No. 4—Gresham Grade (3)	302,979	334,512	5,846,201	11,243,304	2,723,698	3,247,391	8.99	9.71	1,859,000	6,031,000
No. 6—Orient (1) (3)	48,475	57,053	1,100,291	1,194,709	342,914	269,290	7.08	4.72	198,000	175,000
No. 7—Reynolds	392,922	438,506	19,103,781	19,455,000	4,648,372	5,394,931	11.84	12.31	2,380,000	9,750,000
No. 15—Pleasant Valley (1) (3)	29,582	34,503	741,660	602,550	188,857	251,843	6.39	7.30	216,000	198,000
No. 19—Sauvies Island	17,032	17,277	334,199	430,347	215,504	214,216	12.66	12.40	None	None
No. 28—Lynch (3)	172,440	184,091	5,395,000	5,836,790	1,523,347	1,597,341	8.84	8.68	3,269,000	3,027,000
No. 39—Corbett	28,105	31,737	1,491,436	1,716,142	527,698	458,440	18.78	14.45	525,000	485,000
No. 40—David Douglas	390,336	428,125	13,377,765	14,549,181	6,319,053	6,707,411	16.19	15.67	2,381,000	2,202,000
No. 40-1—D.D. Debt Area	392,347	—	In Above	—	13,390	—	0.04	—	107,000	—
No. 46—Bonneville	3,911	4,230	182,435	190,771	68,070	52,024	17.41	12.30	None	None
No. 51—Riverdale (1)	31,153	43,578	790,334	836,793	512,953	572,805	16.47	13.15	280,000	265,000
Intermediate Education—										
Elementary (1)	7,216,673	7,920,718	34,901,582	37,705,970	20,580,367	21,816,864	2.86	2.76	None	None
High (1)	7,271,392	7,993,908	In Above	In Above	10,290,183	10,906,800	1.42	1.37	None	None
Mt. Hood Community College (1)	1,981,503	2,234,565	22,558,589	20,450,783	4,411,053	3,665,525	2.23	1.65	17,020,000	16,545,000
Portland Community College (1)	9,054,839	10,049,854	34,455,358	37,988,276	5,828,508	6,175,967	0.65	0.62	None	None
TOTAL—EDUCATION DISTRICTS			\$276,698,245	\$ 302,895,463	\$122,091,703	\$133,210,269			\$ 34,124,000	\$ 43,873,000
WATER DISTRICTS:										
Alto Park (5)	\$ 2,065	\$ 2,306	\$ 4,975	\$ 6,700	\$ 2,900	\$ 6,254	\$ 1.41	\$ 2.72	\$ 9,000	\$ 4,000
Burlington (5)	4,381	4,600	65,468	64,750	15,148	16,076	3.46	3.50	None	None
Capitol Highway (5)	50,234	52,431	575,450	553,406	191,372	179,822	3.81	3.43	189,000	156,000
Corbett	20,527	24,177	106,224	159,620	28,638	30,356	1.40	1.26	None	None
Darlington	4,464	6,049	26,194	26,258	4,865	4,733	1.09	0.79	29,000	27,000
Gilbert	43,374	44,671	210,293	225,501	26,393	28,590	0.61	0.65	149,000	130,000
Hazelwood	275,065	306,694	1,157,855	1,306,243	None	None	None	None	40,000	30,000
Lusted	31,848	34,609	181,760	237,477	45,885	47,135	1.45	1.37	238,000	224,000
Palatine Hill (1)	32,108	43,051	214,206	176,853	None	None	None	None	57,000	54,000
Parkrose	220,658	251,627	2,108,916	3,511,313	73,731	190,800	0.34	0.76	70,000	1,135,000
Pleasant Home (1)	12,865	13,694	336,750	111,990	37,575	48,277	2.93	3.53	69,000	313,000
Powell Valley Road	234,081	257,488	946,800	1,189,500	None	None	None	None	691,000	658,000
Richland	19,233	22,036	78,885	86,810	None	None	None	None	28,000	26,000
Rockwood	397,483	432,036	1,871,987	4,145,025	62,126	507,138	0.16	1.18	330,000	2,523,500
Rose City	67,433	77,210	214,300	228,300	None	None	None	None	None	None
Sylvan	35,820	41,030	147,120	156,550	6,017	5,885	0.17	0.15	21,000	14,000
Valley View (5)	15,357	18,115	105,638	116,136	61,600	71,900	4.02	3.97	42,000	38,000
TOTAL—WATER DISTRICTS			\$ 8,352,821	\$ 12,302,432	\$ 556,250	\$ 1,136,966			\$ 1,962,000	\$ 5,332,500
RURAL FIRE PROTECTION DISTRICTS:										
No. 1—Kenton	\$ 52,429	\$ 58,024	\$ 226,902	\$ 236,077	\$ 234,436	\$ 236,106	\$ 4.48	\$ 4.07	None	None
No. 4—Sylvan	20,756	23,793	76,711	88,555	80,344	92,525	3.88	3.89	None	None
No. 10—Powellhurst	1,449,669	1,603,615	5,025,000	5,442,000	4,670,996	4,931,760	3.23	3.08	None	None
No. 11—Riverdale (1)	38,219	50,833	173,660	133,750	60,200	90,000	1.58	1.78	None	None
No. 12—Errol Heights	59,328	—	201,585	—	211,668	—	3.57	—	None	—
No. 14—Corbett	22,496	26,224	49,350	119,300	49,961	52,915	2.23	2.02	None	None
No. 20—Skyline	8,194	9,191	13,275	10,990	8,292	8,771	1.02	0.96	None	None
No. 26—Oregon Shipyard	23,020	26,239	81,150	101,770	84,365	102,525	3.67	3.91	None	None
TOTAL—RURAL FIRE PROTECTION DISTRICTS			\$ 5,847,633	\$ 6,132,442	\$ 5,400,262	\$ 5,514,602			None	None
COUNTY SERVICE DISTRICTS:										
No. 1—Dunthorpe-Riverdale	\$ 26,208	\$ 37,572	\$ 285,885	\$ 355,200	\$ 57,500	\$ 57,500	\$ 2.20	\$ 1.54	\$ 528,000	\$ 480,000
No. 3—Central County	524,028	596,689	316,378	332,039	None	None	None	None	63,688	96,250
No. 4—Sylvan Heights	5,496	6,351	59,989	251,210	None	None	None	None	145,000	130,000
No. 5—Tualatin Heights	28,294	34,058	618,659	795,400	None	None	None	None	150,000	120,000
No. 6—Columbia-Wilcox	19,988	23,174	73,556	312,500	None	None	None	None	200,000	175,000
No. 9—Ara Vista	7,257	9,035	87,025	195,850	None	None	None	None	70,000	60,000
No. 14—Mid-County (6)	—	—	761,000	700,000	None	None	None	None	None	None
No. 20—Highlands	3,315	3,828	37,104	85,429	None	None	None	None	35,000	30,000
TOTAL—COUNTY SERVICE DISTRICTS			\$ 2,239,596	\$ 3,027,628	\$ 57,500	\$ 57,500			\$ 1,191,688	\$ 1,091,250
TOTAL—ALL UNITS			\$894,908,107	\$1,057,564,598	\$209,075,665	\$230,781,575			\$205,717,954	\$249,041,962

(1) Unit boundary extends into adjoining county. Not shown in this summary are units having boundaries extending into Multnomah County which are organized and have their principal assessed value in another county.

(2) Unit is exempt from Local Budget Law, but has taxing authority.

(3) Unit provides eight grades elementary education only.

(4) Unit provides four grades secondary education only.

(5) Unit provides water and fire service.

(6) Unit is organized for street lighting service only. Other County Service Districts are organized for sanitary sewer service.

(7) Debt includes general obligation bonds, revenue bonds and improvement bonds.

See TSCC Annual Report for additional information regarding financial activities of local government.

**STATEMENT OF TAXES LEVIED in
CLACKAMAS COUNTY, OREGON
for YEAR ENDING JUNE 30, 1976
ASSESSMENT ROLL of 1975**

**(Supplemental Roll)
November 7, 1975**

Total Tax Levied and Special Assessments In County for All Purposes	\$296,585.16
Less Adjustments	\$ 0.94
Amount of Taxes to be Collected by Sheriff	\$296,584.22

(Supplemental Roll)

SPECIAL TAXES LEVIED IN SCHOOL DISTRICTS

No.	District	Real Assessed Value	Personal Assessed Value	Utility Assessed Value	Total Assessed Value	Tax Rate	TOTAL TAX
13.	Welches	\$ 76,803,440.00	\$ 1,708,960.00	\$ 6,713,220.00	\$ 85,225,620.00	3.48	\$ 296,584.22

See Page 3

(Supplemental Roll) **PUBLIC UTILITIES CORPORATION**
Assessed by the Department of Revenue

Corporation	Assessed Valuation	Tax
Portland General Electric Co.	\$114,457,920.00	\$15,658.68
American Telephone & Telegraph Co.	141,100.00	245.34
Continental Telephone Co. of the Northwest	4,504,280.00	3,656.15
Pacific Northwest Bell Telephone Co.	34,627,880.00	3,135.06
Alder Creek Water Co.	5,000.00	17.40
Alpine North Owners Assn.	7,200.00	25.06
Arrah Wanna Est Homeowners Assn.	5,650.00	19.66
Brightwood Water Works	5,700.00	19.84
Brookwood Owners Assn.	15,850.00	55.16
Burbank Water Co.	3,300.00	11.48
Cedar Point Water System	5,000.00	17.40
Government Camp Water Co.	35,000.00	121.80
Hood Hideaways Water System	10,000.00	34.80
Hoodvale Home Owners Coop	3,700.00	12.88
Jett View Acres Water System	1,600.00	5.57
McNaught Water System	800.00	2.78
Mt. Hood Wildwood Annex Water System	7,100.00	24.71
River Bluff Park Water System	8,200.00	28.54
Riverwoods Water Co.	4,000.00	13.92
Salmon Valley Water Co.	51,000.00	177.48
Sleepy Hollow Community Water System	500.00	1.74
Zig Zag Village Water System	22,000.00	76.56
TOTAL		\$23,362.01

See Pages 15 and 16

(Supplemental Roll)

CODE 13-1

S.D. No. 13 3.48

CODE 13-2

S. D. No. 13 3.48

CODE 13-4

S.D. No. 13 3.48

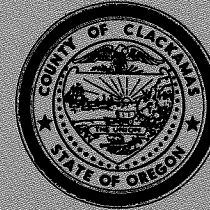
CODE 13-5

S.D. No. 13 3.48

CODE 13-6

S.D. No. 13 3.48

STATEMENT OF TAXES LEVIED in
CLACKAMAS COUNTY, OREGON
for YEAR ENDING JUNE 30, 1976
ASSESSMENT ROLL of 1975



Valuation of Taxable Property of County	\$2,760,589,080.00
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Total Tax Levied and Special Assessments in County for all Purposes	\$ 73,459,731.89
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Plus Adjustments	\$ 12.33
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Amount of Taxes to be Collected by Sheriff.	\$ 73,459,744.22
--	------------------

STATE OF OREGON	}	
	}	ss.
County of Clackamas	}	

I, Juanita N. Orr, Assessor of the County of Clackamas, State of Oregon, hereby certify that the Assessed Valuation, Tax Levies and Taxes set forth in the tables herein contained are full, true and correct copies of the originals and of the whole thereof, as the same appear at my office and in my custody.

IN WITNESS WHEREOF, I have hereunto affixed my signature at Oregon City, Oregon this 15th day of October, 1975.

JUANITA N. ORR
Assessor of Clackamas County, Oregon

GENERAL TAXES LEVIED FOR STATE AND COUNTY PURPOSES

	Real Assessed Value	Personal Assessed Value	Utility Assessed Value	Total Assessed Value	Tax Rate	Total Tax
General County	\$2,394,539,710	\$170,338,620	\$195,710,750	\$2,760,589,080	0.89	\$2,456,924.28
County School Fund					0.16	441,694.25
Total General Levies	\$2,394,539,710	\$170,338,620	\$195,710,750	\$2,760,589,080	1.05	\$2,898,618.53

CLACKAMAS COUNTY INTERMEDIATE EDUCATION DISTRICT

Includes all schools, high schools and School District No. 67, joint Marion County for elementary purposes, School District No. 101, joint Washington County for elementary and high school purposes, School District No. 57, joint Multnomah County for elementary and high school purposes, Code 142-1 for high school purposes only, except School No.s. 0, 142, 300, 302, 304, 305, 306, 311, 315, U.H.S. No. 20 and U.H.S. No. 23.

	Assessed Value	Rate	Tax
Elementary	\$2,693,321,500.00	1.69	\$4,551,713.34
High	2,641,785,060.00	0.86	2,271,935.15
TOTAL		2.55	\$6,823,648.49

MULTNOMAH COUNTY INTERMEDIATE EDUCATION DISTRICT

Includes Schools 0, 300, 302, 315 and U.H.S. No. 20.

	Assessed Value	Rate	Tax
Elementary	\$ 39,990,640.00	2.86	\$ 114,373.23
High	94,709,670.00	1.42	134,487.73
TOTAL		4.28	\$ 248,860.96

MARION COUNTY INTERMEDIATE EDUCATION DISTRICT

Includes Schools 142, 311 and U.H.S. No. 23.

	Assessed Value	Rate	Tax
Elementary	\$ 6,581,760.00	1.12	\$ 7,371.57
High	3,399,170.00	0.56	1,903.54
TOTAL		1.68	\$ 9,275.11

WASHINGTON COUNTY INTERMEDIATE EDUCATION DISTRICT

Includes Schools 304 and 305.

	Assessed Value	Rate	Tax
Elementary			
High	Combined \$16,076,190.00	0.49	\$ 7,877.33

YAMHILL COUNTY INTERMEDIATE EDUCATION DISTRICT

Includes School 306.

	Assessed Value	Rate	Tax
Elementary			
High	Combined \$ 4,618,990.00	2.51	\$ 11,593.66

SPECIAL TAXES LEVIED IN SCHOOL DISTRICTS

No.	District	Real Assessed Value	Personal Assessed Value	Utility Assessed Value	Total Assessed Value	Tax Rate	TOTAL TAX
0.	Portland Jt.	\$ 3,132,540.00	\$ 0.00	\$ 127,650.00	\$ 3,260,190.00	10.12	\$ 32,993.12
3.	West Linn Jt.	196,865,030.00	8,940,310.00	16,190,050.00	221,995,390.00	17.98	3,991,477.11
7.	Lake Oswego Jt.	390,998,150.00	11,651,690.00	16,615,140.00	419,264,980.00	16.45	6,896,908.92
12.	North Clackamas	667,040,640.00	82,060,020.00	33,897,360.00	782,998,020.00	16.51	12,927,297.31
13.	Welches	76,803,440.00	1,708,960.00	6,713,220.00	85,225,620.00	0.00	0.00
25.	Dickey Prairie	7,135,180.00	1,498,360.00	353,290.00	8,986,830.00	0.97	8,717.23
26.	Damascus-Union	39,702,040.00	599,300.00	2,194,730.00	42,496,070.00	15.73	668,463.18
29.	Carus	16,364,220.00	701,900.00	794,220.00	17,860,340.00	14.82	264,690.24
32.	Clarks	12,576,910.00	284,630.00	1,034,280.00	13,895,820.00	7.76	107,831.56
35.	Molalla	71,672,940.00	11,655,170.00	5,671,680.00	88,999,790.00	10.69	951,407.76
44.	Boring	30,831,320.00	1,053,000.00	2,516,750.00	34,401,070.00	10.11	347,794.82
45.	Bull Run	5,087,840.00	75,790.00	4,502,350.00	9,665,980.00	10.05	97,143.10
46.	Sandy	77,463,370.00	4,446,630.00	6,279,030.00	88,189,030.00	10.62	936,567.50
53.	Colton	37,748,610.00	2,137,770.00	1,332,400.00	41,218,780.00	21.56	888,676.90
62.	Oregon City	294,175,470.00	17,458,970.00	27,733,090.00	339,367,530.00	17.46	5,925,357.07
67.	Butte Creek Jt.	9,482,710.00	749,060.00	618,530.00	10,850,300.00	8.07	87,561.92
80.	Shubel	4,114,250.00	92,370.00	306,550.00	4,513,170.00	11.76	53,074.88
84.	Mulino	17,577,980.00	536,940.00	1,030,330.00	19,145,250.00	9.25	177,093.56
86.	Canby	130,475,580.00	7,284,130.00	8,983,590.00	146,743,300.00	11.64	1,708,092.01
87.	Maple Grove	5,193,010.00	119,300.00	168,610.00	5,480,920.00	5.26	28,829.64
91.	Ninety-One	23,726,010.00	1,645,820.00	2,196,360.00	27,568,190.00	11.37	313,450.32
92.	Rural Dell	11,981,380.00	841,750.00	999,220.00	13,822,350.00	11.57	159,924.59
107.	Cottrell	10,207,180.00	892,610.00	480,310.00	11,580,100.00	14.31	165,711.23
108.	Estacada	88,327,120.00	8,541,250.00	45,263,960.00	142,132,330.00	16.55	2,352,290.06
115.	Gladstone	73,950,950.00	3,219,760.00	3,613,570.00	80,784,280.00	21.49	1,736,054.18
116.	Redland	32,479,880.00	782,240.00	2,873,940.00	36,136,060.00	13.88	501,568.51
142.	Monitor Jt.	3,845,050.00	220,540.00	289,570.00	4,355,160.00	5.87	25,564.79
300.	Orient Jt.	20,720,970.00	359,480.00	958,410.00	22,038,860.00	7.08	156,035.13
302.	Pleasant Valley	12,220,060.00	377,990.00	742,840.00	13,340,890.00	6.39	85,248.29
304.	Tigard Jt.	1,175,820.00	23,300.00	405,740.00	1,604,860.00	14.97	24,024.75
305.	Sherwood Jt.	13,804,370.00	144,430.00	522,530.00	14,471,330.00	17.37	251,367.00
306.	Newberg Jt.	4,397,510.00	32,160.00	189,320.00	4,618,990.00	11.64	53,765.04
311.	Scotts Mills Jt.	1,934,740.00	202,990.00	88,870.00	2,226,600.00	13.53	30,125.90
315.	Riverdale Jt.	1,327,440.00	0.00	23,260.00	1,350,700.00	16.47	22,246.03
TOTAL		\$2,394,539,710.00	\$170,338,620.00	\$195,710,750.00	\$2,760,589,080.00		\$41,977,353.65

☐ See Supplemental Roll

SPECIAL TAXES LEVIED IN UNION HIGH SCHOOL DISTRICTS

No.	District	Real Assessed Value	Personal Assessed Value	Utility Assessed Value	Total Assessed Value	Tax Rate	TOTAL TAX
1.	Canby	\$170,565,810.00	\$ 9,631,850.00	\$11,974,170.00	\$192,171,830.00	7.35	\$1,412,462.95
2.	Sandy	189,188,460.00	8,094,260.00	19,556,120.00	216,838,840.00	6.43	1,394,273.74
4.	Molalla	142,580,500.00	15,950,040.00	10,346,480.00	168,877,020.00	5.82	982,864.26
20.	Gresham Jt.	83,847,760.00	1,419,500.00	4,831,520.00	90,098,780.00	6.69	602,760.84
23.	Silverton Jt.	2,933,650.00	251,070.00	214,450.00	3,399,170.00	5.04	17,131.82
TOTAL		\$589,116,180.00	\$35,346,720.00	\$46,922,740.00	\$671,385,640.00		\$4,409,493.61

SPECIAL TAXES LEVIED IN OTHER TAXING DISTRICTS

No.	District	Real Assessed Value	Personal Assessed Value	Utility Assessed Value	Total Assessed Value	Tax Rate	TOTAL TAX
COMMUNITY COLLEGE DISTRICTS							
1.	Mt. Hood Community Jt.	\$ 272,799,370.00	\$ 9,504,100.00	\$ 24,386,670.00	\$ 306,690,140.00	2.23	\$ 683,919.01
2.	Clackamas Community	1,726,998,200.00	149,182,830.00	154,575,350.00	2,030,756,380.00	1.57	3,188,287.52
3.	Portland Community Jt.	394,742,140.00	11,651,690.00	16,748,730.00	423,142,560.00	0.65	275,042.66
TOTAL		\$2,394,539,710.00	\$170,338,620.00	\$195,710,750.00	\$2,760,589,080.00		\$4,147,249.19

SPECIAL TAXES LEVIED IN CITIES

No.	District	Real Assessed Value	Personal Assessed Value	Utility Assessed Value	Total Assessed Value	Tax Rate	TOTAL TAX
1.	Oregon City	\$147,942,350.00	\$13,112,650.00	\$14,843,040.00	\$ 175,898,040.00	9.50	\$1,671,031.38
2.	West Linn	107,621,350.00	3,471,930.00	9,054,190.00	120,147,470.00	5.74	689,646.48
3.	Lake Oswego Jt.	289,758,100.00	10,462,610.00	13,072,630.00	313,293,340.00	6.63	2,077,134.84
4.	Milwaukie Jt.	175,405,650.00	32,065,460.00	7,565,430.00	215,036,540.00	6.11	1,313,873.26
5.	Gladstone	75,053,340.00	3,296,590.00	3,608,220.00	81,958,150.00	6.31	517,155.93
6.	Sandy	16,320,650.00	1,782,320.00	2,224,670.00	20,327,640.00	8.86	180,102.89
7.	Estacada	9,715,990.00	825,570.00	565,600.00	11,107,160.00	7.95	88,301.92
8.	Canby	53,056,500.00	3,832,070.00	1,549,310.00	58,437,880.00	5.57	325,498.99
9.	Barlow	588,130.00	9,100.00	184,220.00	781,450.00	0.68	531.39
10.	Molalla	21,344,870.00	3,648,130.00	1,825,610.00	26,818,610.00	7.86	210,794.27
11.	Happy Valley	17,051,270.00	42,930.00	871,910.00	17,966,110.00	0.00	0.00
12.	Portland Jt.	8,817,250.00	759,570.00	223,830.00	9,800,650.00	8.35	81,835.43
14.	Tualatin Jt.	1,090,140.00	100,780.00	322,770.00	1,513,690.00	1.53	2,315.95
15.	Wilsonville Jt.	33,631,480.00	4,745,060.00	1,527,500.00	39,904,040.00	2.04	81,404.24
16.	Johnson City	565,140.00	516,190.00	140,650.00	1,221,980.00	0.00	0.00
17.	Rivergrove	2,791,910.00	3,150.00	262,790.00	3,057,850.00	0.00	0.00
TOTAL		\$960,754,120.00	\$78,674,110.00	\$57,842,370.00	\$1,097,270,600.00		\$7,239,626.97

SPECIAL TAXES LEVIED IN OTHER TAXING DISTRICTS

No.	District	Real Assessed Value	Personal Assessed Value	Utility Assessed Value	Total Assessed Value	Tax Rate	TOTAL TAX
WATER DISTRICTS							
1.	Barwell Park	\$ 16,697,710.00	\$ 2,596,540.00	\$ 647,390.00	\$ 19,941,640.00	0.27	\$ 5,384.24
2.	Clackamas	180,536,040.00	33,727,990.00	7,038,600.00	221,302,630.00	0.00	0.00
3.	Mt. Scott Jt.	44,913,570.00	483,400.00	3,618,550.00	49,015,520.00	0.68	33,330.55
4.	Oak Lodge	228,865,410.00	9,469,600.00	12,056,640.00	250,391,650.00	0.45	114,376.95
6.	Stanley	17,035,290.00	3,558,560.00	644,760.00	21,238,610.00	0.15	3,211.29
7.	Wichita	6,108,450.00	329,350.00	362,870.00	6,800,670.00	0.00	0.00
8.	Park Place	6,501,220.00	74,820.00	622,720.00	7,198,760.00	4.17	30,018.83
9.	Mt. Hood Loop	25,672,160.00	766,470.00	1,590,620.00	28,029,250.00	0.33	9,249.65
11.	Colton	6,842,000.00	391,600.00	297,280.00	7,530,880.00	0.95	7,154.34
12.	Mossy Brae	1,293,850.00	6,910.00	42,830.00	1,343,590.00	0.00	0.00
13.	Forest Highlands	11,621,020.00	121,370.00	557,220.00	12,299,610.00	0.79	21,215.81
14.	Rivergrove	32,916,130.00	554,380.00	896,970.00	34,367,480.00	1.21	44,745.01
15.	Lake Grove	21,664,570.00	137,680.00	508,880.00	22,311,130.00	2.50	59,536.29
16.	Holcomb-Outlook	20,110,540.00	68,590.00	1,148,780.00	21,327,910.00	0.72	15,356.10
17.	Shadowood	951,550.00	0.00	36,700.00	988,250.00	0.00	0.00
18.	Clairmont	64,328,360.00	1,260,710.00	6,559,310.00	72,148,380.00	1.54	119,316.79
20.	Damascus	48,077,030.00	554,100.00	2,377,340.00	51,008,470.00	1.59	81,210.88
21.	Southwood Park	6,525,430.00	7,370.00	135,840.00	6,668,640.00	0.00	0.00
22.	Redland	23,286,310.00	314,270.00	2,235,180.00	25,835,760.00	1.34	34,619.92
23.	Mulino	5,990,980.00	193,610.00	477,020.00	6,661,610.00	2.76	18,386.04
24.	Boring	15,790,740.00	553,440.00	1,132,220.00	17,476,400.00	0.00	0.00
25.	Mt. View	27,715,670.00	1,353,870.00	1,728,220.00	30,797,760.00	0.00	0.00
26.	Paletine Hill Jt.	5,278,820.00	0.00	231,200.00	5,510,020.00	0.00	0.00
27.	Pleasant Home Jt.	822,810.00	27,870.00	64,880.00	915,560.00	2.93	2,682.59
TOTAL		\$819,545,660.00	\$56,552,500.00	\$45,012,020.00	\$921,110,180.00		\$599,795.28

SPECIAL TAXES LEVIED IN OTHER TAXING DISTRICTS

No.	District	Real Assessed Value	Personal Assessed Value	Utility Assessed Value	Total Assessed Value	Tax Rate	TOTAL TAX
ROAD DISTRICTS							
1.	Oregon City	\$147,942,350.00	\$13,112,650.00	\$14,843,040.00	\$ 175,898,040.00	0.00	\$ 0.00
2.	West Linn	107,621,350.00	3,471,930.00	9,054,190.00	120,147,470.00	0.00	0.00
3.	Lake Oswego	289,758,100.00	10,462,610.00	13,072,630.00	313,293,340.00	0.00	0.00
4.	Milwaukie	175,405,650.00	32,065,460.00	7,565,430.00	215,036,540.00	0.00	0.00
5.	Gladstone	75,053,340.00	3,296,590.00	3,608,220.00	81,958,150.00	0.00	0.00
6.	Sandy	16,320,650.00	1,782,320.00	2,224,670.00	20,327,640.00	0.00	0.00
7.	Estacada	9,715,990.00	825,570.00	565,600.00	11,107,160.00	0.00	0.00
8.	Canby	53,056,500.00	3,832,070.00	1,549,310.00	58,437,880.00	0.00	0.00
9.	Barlow	588,130.00	9,100.00	184,220.00	781,450.00	0.00	0.00
10.	Molalla	21,344,870.00	3,648,130.00	1,825,610.00	26,818,610.00	0.00	0.00
11.	Happy Valley	17,051,270.00	42,930.00	871,910.00	17,966,110.00	0.00	0.00
12.	Portland Jt.	8,817,250.00	759,570.00	223,830.00	9,800,650.00	0.00	0.00
14.	Tualatin Jt.	1,090,140.00	100,780.00	322,770.00	1,513,690.00	0.00	0.00
15.	Wilsonville Jt.	33,631,480.00	4,745,060.00	1,527,500.00	39,904,040.00	0.00	0.00
16.	Johnson City	565,140.00	516,190.00	140,650.00	1,221,980.00	0.00	0.00
17.	Rivergrove	2,791,910.00	3,150.00	262,790.00	3,057,850.00	0.00	0.00
TOTAL		\$960,754,120.00	\$78,674,110.00	\$57,842,370.00	\$1,097,270,600.00		\$ 0.00
SANITARY DISTRICTS							
2.	Government Camp	\$ 9,078,050.00	\$ 91,560.00	\$ 341,290.00	\$ 9,510,900.00	0.79	\$ 7,513.61
4.	Oak Lodge No. 1	134,818,220.00	6,075,630.00	9,033,300.00	149,927,150.00	0.55	82,459.93
5.	Oak Lodge No. 2	76,315,910.00	3,358,560.00	2,403,510.00	82,077,980.00	0.63	59,911.62
6.	Southwood Park	6,525,430.00	7,370.00	135,840.00	6,668,640.00	0.00	0.00
TOTAL		\$226,737,610.00	\$ 9,533,120.00	\$11,913,940.00	\$ 248,184,670.00		\$149,885.16

SPECIAL TAXES LEVIED IN OTHER TAXING DISTRICTS

No.	District	Real Assessed Value	Personal Assessed Value	Utility Assessed Value	Total Assessed Value	Tax Rate	TOTAL TAX
LIGHTING DISTRICTS							
6.	Southwood Park	\$3,367,000.00	\$ 0.00	\$26,770.00	\$3,393,770.00	Sp. Assess.	\$2,392.70
15.	Woodland Park	3,158,430.00	7,370.00	46,250.00	3,212,050.00	Sp. Assess.	1,534.54
19.	Fernbrook	1,880,830.00	23,710.00	0.00	1,904,540.00	Sp. Assess.	756.00
21.	Monitor Jt.	26,540.00	0.00	0.00	26,540.00	Sp. Assess.	52.80
TOTAL		\$8,432,800.00	\$31,080.00	\$73,020.00	\$8,536,900.00		\$4,736.04

SPECIAL TAXES LEVIED IN OTHER TAXING DISTRICTS

No.	District	Real Assessed Value	Personal Assessed Value	Utility Assessed Value	Total Assessed Value	Tax Rate	TOTAL TAX
RECREATION DISTRICTS							
1.	South Clackamas	\$ 170,335,360.00	\$ 9,624,400.00	\$ 11,968,320.00	\$ 191,928,080.00	0.00	\$ 0.00
CEMETERY DISTRICTS							
1.	Estacada	\$ 82,783,620.00	\$ 5,748,840.00	\$ 37,156,020.00	\$ 125,688,480.00	0.10	\$ 12,568.85
VECTOR CONTROL DISTRICTS							
1.	Clackamas County	\$2,394,539,710.00	\$170,338,620.00	\$195,710,750.00	\$2,760,589,080.00	0.03	\$ 82,817.67
PORT DISTRICTS							
1.	Port of Portland Jt.	\$2,394,539,710.00	\$170,338,620.00	\$195,710,750.00	\$2,760,589,080.00	0.20	\$552,117.82
DRAINAGE DISTRICTS							
1.	Eagle Creek	\$ 2,294,690.00	\$ 53,740.00	\$ 5,000.00	\$ 2,353,430.00	0.00	\$ 0.00
PARK DISTRICTS							
1.	Lake Grove	\$ 232,996,300.00	\$ 4,258,120.00	\$ 1,464,710.00	\$ 238,719,130.00	0.13	\$ 31,033.49

SPECIAL TAXES LEVIED IN OTHER TAXING DISTRICTS

No.	District	Real Assessed Value	Personal Assessed Value	Utility Assessed Value	Total Assessed Value	Tax Rate	TOTAL TAX
SERVICE DISTRICTS							
1.	Clackamas County	\$ 199,402,790.00	\$ 32,069,990.00	\$ 4,943,810.00	\$ 236,416,590.00	1.78	\$423,169.29
2.	Metropolitan Jt.	1,496,886,940.00	115,424,230.00	85,262,580.00	1,697,573,750.00	0.00	0.00
	TOTAL	\$1,696,289,730.00	\$147,494,220.00	\$90,206,390.00	\$1,933,990,340.00		\$423,169.29
SERVICE DISTRICTS SPECIAL ASSESSMENTS							
5.	Clackamas County	\$ 484,751,410.00	\$ 31,148,760.00	\$23,873,610.00	\$ 539,773,780.00	Sp. Assess.	\$ 38,482.65
6.	Clackamas County	573,790.00	340.00	4,830.00	578,960.00	Sp. Assess.	936.00
9.	Clackamas County	456,650.00	0.00	0.00	456,650.00	Sp. Assess.	182.00
	TOTAL	\$ 485,781,850.00	\$ 31,149,100.00	\$23,878,440.00	\$ 540,809,390.00		\$ 39,600.65
WATER CONTROL DISTRICTS							
2.	Shady Dell	\$ 590,380.00	\$ 2,730.00	\$ 35,170.00	\$ 628,280.00	0.00	0.00
3.	Clackamas Bend	2,005,920.00	0.00	45,260.00	2,051,180.00	0.00	0.00
4.	Clackamas River	5,863,480.00	503,500.00	1,412,140.00	7,779,120.00	0.00	0.00
	TOTAL	\$ 8,459,780.00	\$ 506,230.00	\$ 1,492,570.00	\$ 10,458,580.00		\$ 0.00
WATER CONTROL SPECIAL ASSESSMENTS							
5.	Molalla River District Improvement Co.	\$ 163,443,210.00	\$ 14,385,380.00	\$ 9,971,110.00	\$ 187,799,700.00	Sp. Assess.	\$ 1,780.88

SPECIAL TAXES LEVIED IN OTHER TAXING DISTRICTS

No.	District	Real Assessed Value	Personal Assessed Value	Utility Assessed Value	Total Assessed Value	Tax Rate	TOTAL TAX
FIRE PROTECTION DISTRICTS							
51.	Oak Lodge	\$ 233,255,290.00	\$ 9,476,860.00	\$ 12,073,260.00	\$ 254,805,410.00	2.26	\$ 575,860.23
54.	Clackamas County	115,761,520.00	3,768,490.00	11,998,950.00	131,528,960.00	3.07	405,448.34
55.	Beavercreek	47,267,380.00	1,114,470.00	3,500,630.00	51,882,480.00	1.01	52,401.30
56.	Milwaukie	139,334,840.00	20,741,970.00	5,117,340.00	165,194,150.00	4.02	664,080.48
57.	Lake Grove	70,949,910.00	915,690.00	2,128,530.00	73,994,130.00	2.27	167,966.68
58.	Monitor Jt.	24,448,570.00	1,537,790.00	1,997,810.00	27,984,170.00	0.82	22,947.02
59.	Boring	126,880,380.00	4,866,190.00	7,430,250.00	139,176,820.00	1.59	221,291.14
60.	Riverdale Jt.	6,937,470.00	8,040.00	249,330.00	7,194,840.00	1.58	11,367.85
61.	Scotts Mills Jt.	4,308,650.00	264,860.00	300,330.00	4,873,840.00	1.24	6,043.56
62.	Canby	58,108,130.00	3,316,880.00	6,120,620.00	67,545,630.00	1.18	79,703.84
63.	Aurora Jt.	17,701,820.00	1,258,730.00	1,037,920.00	19,998,470.00	1.25	26,268.27
64.	Tualatin Jt.	108,900,620.00	5,607,240.00	7,477,080.00	121,984,940.00	2.67	325,703.19
65.	Happy Valley	58,714,390.00	654,480.00	4,964,220.00	64,333,090.00	1.61	103,576.27
66.	Glenmorrie	6,213,010.00	0.00	211,600.00	6,424,610.00	2.39	15,354.82
67.	Rosemont	26,418,450.00	371,290.00	1,638,250.00	28,427,990.00	0.35	9,949.80
68.	Clarks	14,403,940.00	374,990.00	1,221,290.00	16,000,220.00	1.33	21,280.29
69.	Estacada	56,678,330.00	4,809,240.00	34,852,580.00	96,340,150.00	1.42	136,803.01
70.	Colton	13,775,310.00	632,270.00	904,530.00	15,312,110.00	1.25	19,140.14
71.	Clackamas	93,873,890.00	19,211,410.00	4,451,220.00	117,536,520.00	3.45	406,527.20
72.	Sandy	66,255,400.00	4,634,660.00	10,547,240.00	81,437,300.00	1.91	155,545.24
73.	Molalla	89,437,650.00	13,163,500.00	6,222,990.00	108,824,140.00	0.80	87,059.31
74.	Hoodland	58,139,280.00	1,031,250.00	3,893,300.00	63,063,830.00	0.44	27,748.09
TOTAL		\$1,437,764,230.00	\$97,760,300.00	\$128,339,270.00	\$1,663,863,800.00		\$3,542,066.07

RECAPITULATION
TOTAL TAXES LEVIED IN CITIES
FOR ALL PURPOSES

No.	District	Code	Valuation	Rate	Tax
1.	Oregon City	62-02	\$158,012,260.00	\$32.36	\$5,113,276.73
1.	Oregon City	62-20	9,125,610.00	32.93	300,506.34
1.	Oregon City	62-30	3,485,290.00	32.54	113,411.34
1.	Oregon City	62-37	5,274,880.00	33.11	174,651.28
2.	West Linn	3-02	120,126,000.00	29.12	3,498,069.12
2.	West Linn	7-09	21,470.00	26.67	572.60
3.	Lake Oswego	0-02	217,300.00	23.09	5,017.46
3.	Lake Oswego	7-02	141,580,600.00	27.56	3,901,961.34
3.	Lake Oswego	7-12	90,280.00	29.82	2,692.15
3.	Lake Oswego	7-13	8,351,530.00	28.15	235,085.57
3.	Lake Oswego	7-21	140,874,240.00	27.69	3,900,807.71
3.	Lake Oswego	7-26	11,030,160.00	28.28	311,932.92
3.	Lake Oswego	7-30	1,572,760.00	29.95	47,104.16
3.	Lake Oswego	7-31	2,667,330.00	27.89	74,949.63
3.	Lake Oswego	7-34	6,187,070.00	28.08	173,732.93
3.	Lake Oswego	7-35	64,530.00	27.95	1,803.61
3.	Lake Oswego	7-39	169,810.00	27.58	4,683.36
3.	Lake Oswego	7-40	170.00	28.10	4.78
3.	Lake Oswego	7-50	124,930.00	27.56	3,443.07
3.	Lake Oswego	7-51	108,350.00	28.28	3,064.14
3.	Lake Oswego	7-52	234,280.00	30.19	7,072.91
4.	Milwaukie	12-02	142,632,590.00	28.02	3,996,565.17
4.	Milwaukie	12-03	2,385,140.00	28.02	66,943.70
4.	Milwaukie	12-04	31,298,890.00	28.02	876,994.90
4.	Milwaukie	12-05	8,824,520.00	28.17	248,586.73
4.	Milwaukie	12-06	1,166,020.00	28.47	33,196.59
4.	Milwaukie	12-10	58,400.00	28.02	1,636.37
4.	Milwaukie	12-11	11,235,180.00	28.02	314,809.74
4.	Milwaukie	12-12	17,261,810.00	28.02	483,675.92
4.	Milwaukie	12-13	169,990.00	28.17	4,788.62
5.	Gladstone	12-15	2,872,720.00	28.22	81,068.16
5.	Gladstone	12-16	97,540.00	28.67	2,796.47
5.	Gladstone	12-17	398,430.00	28.30	11,275.57
5.	Gladstone	12-95	1,226,400.00	29.30	36,933.62
5.	Gladstone	12-99	58,850.00	30.08	1,770.21
5.	Gladstone	62-19	450,560.00	29.17	13,142.84
5.	Gladstone	62-22	1,861,000.00	30.25	56,295.25
5.	Gladstone	62-29	102,250.00	29.80	3,047.05
5.	Gladstone	62-28	119,020.00	29.35	3,493.24
5.	Gladstone	115-02	48,424,710.00	33.20	1,607,700.37
5.	Gladstone	115-03	248,050.00	33.38	8,279.91
5.	Gladstone	115-15	467,150.00	33.20	15,509.38
5.	Gladstone	115-16	4,220,560.00	33.69	142,190.67
5.	Gladstone	115-17	330,680.00	33.28	11,005.03
5.	Gladstone	115-18	5,831,480.00	33.83	197,278.97
5.	Gladstone	115-19	10,765,550.00	33.28	358,277.50
5.	Gladstone	115-20	2,059,170.00	33.20	68,364.44
5.	Gladstone	115-23	495,760.00	33.65	16,994.65
5.	Gladstone	115-24	98,650.00	34.00	3,319.57
5.	Gladstone	115-26	735,680.00	34.00	25,013.12
5.	Gladstone	115-27	821,470.00	34.00	27,929.98
5.	Gladstone	115-28	220,290.00	35.83	7,852.41
5.	Gladstone	115-31	52,180.00	35.06	1,829.43

RECAPITULATION — Continued
TOTAL TAXES LEVIED IN CITIES
FOR ALL PURPOSES

No.	District	Code	Valuation	Rate	Tax
6.	Sandy	46-02	\$ 20,327,640.00	\$33.88	\$ 688,700.44
7.	Estacada	108-02	11,107,160.00	31.42	348,986.97
8.	Canby	86-02	58,437,880.00	29.96	1,750,798.88
9.	Barlow	86-09	723,470.00	26.25	18,991.09
9.	Barlow	86-10	57,980.00	25.07	1,453.56
10.	Molalla	35-02	26,797,360.00	30.57	819,195.30
10.	Molalla	35-09	21,250.00	29.77	632.61
11.	Happy Valley	12-18	17,966,110.00	24.20	434,779.86
12.	Portland	0-03	3,042,890.00	24.68	75,098.53
12.	Portland	12-19	6,651,310.00	30.26	201,268.64
12.	Portland	302-13	106,450.00	29.22	3,110.47
14.	Tualatin	7-41	473,590.00	25.25	11,958.15
14.	Tualatin	304-02	1,040,100.00	22.51	23,412.65
15.	Wilsonville	3-19	30,034,220.00	28.09	843,661.24
15.	Wilsonville	3-21	92,670.00	25.42	2,355.67
15.	Wilsonville	86-12	9,770,650.00	29.23	285,596.10
15.	Wilsonville	305-05	6,500.00	25.42	165.23
16.	Johnson City	12-20	1,221,980.00	22.79	27,848.92
17.	Rivergrove	7-44	2,522,810.00	24.94	62,918.88
17.	Rivergrove	7-45	496,010.00	24.54	12,172.09
17.	Rivergrove	304-03	39,030.00	20.98	818.85

SUMMARY OF ASSESSMENT ROLL 1975
AS SUBMITTED TO THE DEPARTMENT OF REVENUE

Lands	\$ 928,575,320.00
Structural Improvements	1,444,851,060.00
Timber	25,033,250.00
Moveable Machinery and Farm Implements	3,163,620.00
Merchandise and Stock in Trade	74,753,330.00
Furniture, Equipment in Commercial Use	61,452,370.00
Livestock	2,070,890.00
Miscellaneous	5,120,110.00
Mobile Homes	35,879,340.00
TOTAL	\$2,580,899,290.00
LESS Veterans and Widows Exemptions	15,912,430.00
TOTAL	\$2,564,986,860.00
Reforestation 48,382.86	Acres at .10 per acre . . \$ 4,838.54
Fire Patrol 262,597.40	Acres 90,875.67

PUBLIC UTILITIES CORPORATION
Assessed by the Department of Revenue

Corporation	Assessed Valuation	Tax
Northwest Airlines, Inc.	\$ 4,000.00	\$ 96.80
Pacific Power & Light Co.	7,800.00	188.76
Portland General Electric Co.	114,457,920.00	2,835,657.96
Northwest Natural Gas Co.	17,083,910.00	469,004.39
Northwest Pipeline Corp.	2,649,300.00	68,167.89
Southern Pacific Pipe Lines, Inc.	116,620.00	2,958.19
National Railroad Passenger Corp.	103,730.00	2,682.54
Oregon Electric Railway Co.		
C/O Burlington Northern, Inc.	222,240.00	5,420.81
Portland Traction Co.	285,800.00	6,708.49
Southern Pacific Transportation Co.	4,318,750.00	111,000.40
E. I. Dupont De Nemours & Co.	1,080.00	27.91
Evergreen Freight Car Corp.	215,240.00	5,566.29
Fruit Growers Express Co.	2,810.00	72.69
General American Transportation Co.	49,050.00	1,268.49
Hooker Chemicals & Plastics Corp.	7,560.00	195.52
North American Car Corp.	46,240.00	1,195.79
Pacific Fruit Express Co.	86,670.00	2,248.58
Pennwalt Carriers Corp.	3,670.00	94.82
Pullman Transport Leasing Co.	5,620.00	145.26
Shippers Car Line Div. ACF Industries, Inc.	46,700.00	1,207.72
Trailer Train Co.	130,090.00	3,364.26
Union Tank Car Co.	34,140.00	882.80
United States Railway Equipment Co.	23,340.00	603.56
Western Fruit Express Co.	13,640.00	350.73
The Western Union Telegraph Co.	47,100.00	1,340.22
<input type="checkbox"/> American Telephone & Telegraph Co.	141,100.00	2,646.26
Associated Oregon Loggers, Inc.	6,200.00	136.09
Aurora Telephone Co.	177,570.00	4,547.03
Beaver Creek Coop Telephone Co.	1,757,740.00	42,048.85
Canby Telephone Assn.	3,505,580.00	92,441.48
Clear Creek Mutual Telephone Co.	1,468,460.00	35,028.31
Communications Services Assn.	65,000.00	1,375.62
<input type="checkbox"/> Continental Telephone Co. of the Northwest	4,504,280.00	102,998.91
General Telephone Co. of the Northwest	4,944,230.00	134,939.55
Molalla Telephone Co.	2,097,040.00	54,771.86
<input type="checkbox"/> Pacific Northwest Bell Telephone Co.	34,627,880.00	962,059.37
Pacific Union	14,000.00	453.04
<input type="checkbox"/> Alder Creek Water Co.	5,000.00	62.45
<input type="checkbox"/> Alpine North Owners Assn.	7,200.00	93.10
<input type="checkbox"/> Arrah Wana Est Homeowners Assn.	5,650.00	73.05
Bel-Ridge Co.	17,000.00	442.85
<input type="checkbox"/> Brightwood Water Works	5,700.00	73.70
<input type="checkbox"/> Brookwood Owners Assn.	15,850.00	204.94
<input type="checkbox"/> Burbank Water Co.	3,300.00	41.22
Carver Water Cooperative Assn.	2,000.00	50.72
Cascade East Community Water System	4,650.00	105.60
The Cedarhurst Improvement Club, Inc.	3,000.00	67.05
<input type="checkbox"/> Cedar Point Water System	5,000.00	64.65
Cedar Terrace Water System	3,750.00	86.81

☐ See Supplemental Roll

PUBLIC UTILITIES CORPORATION — Continued
Assessed by the Department of Revenue

Corporation	Assessed Valuation	Tax
Community Water Co.	\$ 7,000.00	\$ 181.51
Dietz Airpark Water System	9,400.00	240.36
Eastmont Water Co.	37,900.00	912.63
Eklund Development Water District	49,000.00	1,225.98
GNR Water Dist. Imp. Co., Inc.	12,900.00	315.41
<input type="checkbox"/> Government Camp Water Co.	35,000.00	464.80
Harmon Community Well	500.00	12.51
Hills of Home Water System	250.00	6.51
<input type="checkbox"/> Hood Hideaways Water System	10,000.00	129.30
<input type="checkbox"/> Hoodvale Home Owners Coop	3,700.00	47.84
<input type="checkbox"/> Jett View Acres Water System	1,600.00	20.69
Lark Meadows Water System	15,200.00	388.66
Liberal Ranchos Home Owners Assn.	3,800.00	86.30
Madrone Lane Water System	4,300.00	109.95
<input type="checkbox"/> McNaught Water System	800.00	10.34
<input type="checkbox"/> Mt. Hood Wildwood Annex Water System	7,100.00	91.80
Paradise Park Community Club	5,500.00	129.09
Petes Mountain Water Co.	93,000.00	2,422.65
Pine Acres Water System	12,000.00	281.64
Polehn Heights Water System	17,500.00	391.13
Prairie View Estates Water System	32,000.00	820.48
River Bend Water System	60,000.00	1,563.00
<input type="checkbox"/> River Bluff Park Water System	8,200.00	108.73
Riverside Water Co.	4,300.00	101.27
<input type="checkbox"/> Riverwoods Water Co.	4,000.00	51.72
<input type="checkbox"/> Salmon Valley Water Co.	51,000.00	659.43
Sandelie Water System	3,000.00	78.15
Shadow Wood Water Service	11,700.00	277.64
Skyview Water Co.	13,000.00	373.23
<input type="checkbox"/> Sleepy Hollow Community Water System	500.00	6.47
Thornes Estates Water System	1,900.00	44.92
Twin Island Community Assn.	2,200.00	51.63
Twin Oak Estates Water System	7,000.00	162.05
Ward View Estates Water System	8,300.00	212.23
Wooded Hill Estates Water System	6,000.00	134.76
Woodland Acres Assn.	3,800.00	95.08
Workman Air Park Water System	6,300.00	161.09
<input type="checkbox"/> Zig Zag Village Water System	22,000.00	291.72
Albert Bernert, Inc.	4,300.00	125.22
Joe Bernert Towing Co., Inc.	499,300.00	14,254.90
Bernert Towing Service	19,900.00	601.69
Knappton Towboat Co.	383,700.00	11,715.57
The Mirene Co.	400.00	11.21
Ramona Tow Boat Co., Inc.	12,200.00	350.98
Shepard Towing Co.	11,900.00	333.44
Western Transportation Co.	756,400.00	21,536.10
Willamette Western Corp.		
DBA William Tug & Barge Co.	100,800.00	2,806.85
TOTAL	\$195,710,750.00	\$5,019,662.04

☐ See Supplemental Roll

CODE 0-2

Value \$217,300	
County	1.05
S. D. No. 0	10.12
Mult. IED	4.28
Port. C.C. No. 3	0.65
City No. 3	6.63
Road No. 3	0.00
Park No. 1	0.13
Vector No. 1	0.03
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	23.09

CODE 0-3

Value \$3,042,890	
County	1.05
S. D. No. 0	10.12
Mult. IED	4.28
Port. C.C. No. 3	0.65
City No. 12	8.35
Road No. 12	0.00
Vector No. 1	0.03
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	24.68

CODE 3-1

Value \$44,920	
County	1.05
S. D. No. 3	17.98
Clack. IED	2.55
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.38

CODE 3-2

Value \$120,126,000	
County	1.05
S. D. No. 3	17.98
Clack. IED	2.55
City No. 2	5.74
Road No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	29.12

CODE 3-3

Value \$19,453,490	
County	1.05
S. D. No. 3	17.98
Clack. IED	2.55
Fire No. 67	0.35
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	23.73

CODE 3-4

Value \$23,425,980	
County	1.05
S. D. No. 3	17.98
Clack. IED	2.55
Fire No. 64	2.67
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	26.05

CODE 3-5

Value \$26,228,170	
County	1.05
S. D. No. 3	17.98
Clack. IED	2.55
Fire No. 64	2.67
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	26.05

CODE 3-15

Value \$1,343,590	
County	1.05
S. D. No. 3	17.98
Clack. IED	2.55
Fire No. 64	2.67
Water No. 12	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	26.05

CODE 3-16

Value \$258,100	
County	1.05
S. D. No. 3	17.98
Clack. IED	2.55
Fire No. 64	2.67
Water No. 14	1.21
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	27.26

CODE 3-18

Value \$988,250	
County	1.05
S. D. No. 3	17.98
Clack. IED	2.55
Fire No. 67	0.35
Water No. 17	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	23.73

CODE 3-19

Value \$30,034,220	
County	1.05
S. D. No. 3	17.98
Clack. IED	2.55
City No. 15	2.04
Road No. 15	0.00
Fire No. 64	2.67
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	28.09

CODE 3-21

Value \$92,670	
County	1.05
S. D. No. 3	17.98
Clack. IED	2.55
City No. 15	2.04
Road No. 15	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.42

CODE 7-1

Value \$64,820	
County	1.05
S. D. No. 7	16.45
Clack. IED	2.55
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	20.93

CODE 7-2

Value \$141,580,600	
County	1.05
S. D. No. 7	16.45
Clack. IED	2.55
City No. 3	6.63
Road No. 3	0.00
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	27.56

CODE 7-3

Value \$863,100	
County	1.05
S. D. No. 7	16.45
Clack. IED	2.55
Fire No. 54	3.07
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	24.00

CODE 7-4

Value \$1,936,940	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 57	2.27
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	23.20

CODE 7-5

Value \$1,809,750	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 60	1.58
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	22.51

CODE 7-6

Value \$6,424,610	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 66	2.39
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	23.32

CODE 7-7

Value \$7,252,940	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 67	0.35
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	21.28

CODE 7-8

Value \$3,180,390	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 57	2.27
Water No. 13	0.79
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	23.99

*Bonded Indebtedness Only

CODE 7-9

Value \$21,470	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
City No. 2	5.74
Road No. 2	0.00
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	26.67

CODE 7-12

Value \$90,280	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
City No. 3	6.63
Road No. 3	0.00
*Water No. 15	2.26
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	29.82

CODE 7-13

Value \$8,351,530	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
City No. 3	6.63
Road No. 3	0.00
*Water No. 13	0.59
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	28.15

CODE 7-15

Value \$5,113,290	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 57	2.27
Park No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	23.33

CODE 7-16

Value \$2,306,250	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 64	2.67
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	23.60

CODE 7-17

Value \$8,371,370	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 57	2.27
Water No. 13	0.79
Park No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	24.12

CODE 7-18

Value \$747,850	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 54	3.07
Water No. 13	0.79
Park No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	24.92

CODE 7-19

Value \$516,820	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 64	2.67
Water No. 14	1.21
City No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	24.94

CODE 7-20

Value \$26,915,700	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 57	2.27
Water No. 14	1.21
Park No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	24.54

CODE 7-21

Value \$140,874,240	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
City No. 3	6.63
Road No. 3	0.00
Park No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	27.69

CODE 7-22

Value \$17,180,160	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 57	2.27
Water No. 15	2.50
Park No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.83

CODE 7-23

Value \$4,896,690	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 64	2.67
Water No. 15	2.50
Park No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	26.23

CODE 7-24

Value \$3,393,770	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 57	2.27
Water No. 21	0.00
Sanitary No. 6	0.00
Park No. 1	0.13
Lite No. 6	0.00
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	23.33

CODE 7-26

Value \$11,030,160	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
City No. 3	6.63
Road No. 3	0.00
*Water No. 13	0.59
Park No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	28.28

*Bonded Indebtedness Only

CODE 7-27

Value \$1,753,500	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 57	2.27
Water No. 14	1.21
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	24.41

CODE 7-30

Value \$1,572,760	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
City No. 3	6.63
Road No. 3	0.00
*Water No. 15	2.26
Park No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	29.95

CODE 7-31

Value \$2,687,330	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
City No. 3	6.63
Road No. 3	0.00
*Water No. 14	0.20
Park No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	27.89

CODE 7-34

Value \$6,187,070	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
City No. 3	6.63
Road No. 3	0.00
*Water No. 14	0.39
Park No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	28.08

CODE 7-35

Value \$64,530	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
City No. 3	6.63
Road No. 3	0.00
*Water No. 14	0.39
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	27.95

CODE 7-36

Value \$3,212,050	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 57	2.27
Water No. 21	0.00
Sanitary No. 6	0.00
Lite No. 15	0.00
Park No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	23.33

CODE 7-38

Value \$1,904,540	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
Fire No. 57	2.27
Water No. 14	1.21
Park No. 1	0.13
Lite No. 19	0.00
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	24.54

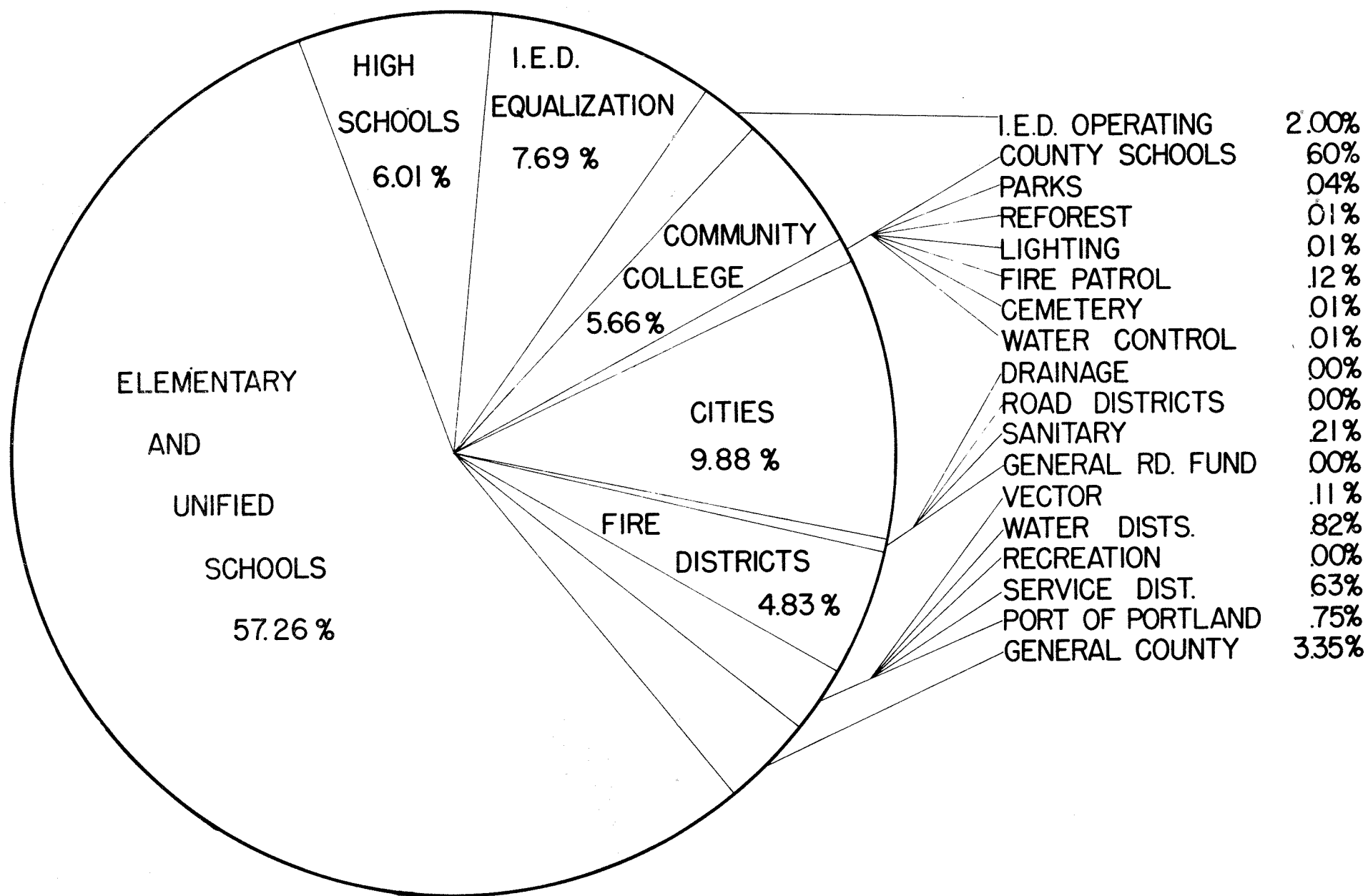
CODE 7-39

Value \$169,810	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
City No. 3	6.63
Road No. 3	0.00
*Fire No. 64	0.02
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	27.58

CODE 7-40

Value \$170	
County	1.05
S.D. No. 7	16.45
Clack. IED	2.55
City No. 3	6.63
Road No. 3	0.00
*Water No. 14	0.39
*Fire No. 64	0.02
Park No. 1	0.13
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	28.10

THE AVERAGE TAX DOLLAR FOR 1975-76



CODE 7-41		
Value \$473,590		
County	1.05	
S.D. No. 7	16.45	
Clack. IED	2.55	
City No. 14	1.53	
Road No. 14	0.00	
Fire No. 57	2.27	
*Water No. 14	0.39	
Park No. 1	0.13	
Vector No. 1	0.03	
Port. C.C. No. 3	0.65	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	25.25	

CODE 7-43		
Value \$62,820		
County	1.05	
S.D. No. 7	16.45	
Clack. IED	2.55	
Fire No. 57	2.27	
Water No. 21	0.00	
Sanitary No. 6	0.00	
Park No. 1	0.13	
Vector No. 1	0.03	
Port. C.C. No. 3	0.65	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	23.33	

CODE 7-44		
Value \$2,522,810		
County	1.05	
S.D. No. 7	16.45	
Clack. IED	2.55	
City No. 17	0.00	
Road No. 17	0.00	
Fire No. 64	2.67	
Water No. 14	1.21	
Park No. 1	0.13	
Vector No. 1	0.03	
Port. C.C. No. 3	0.65	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	24.94	

CODE 7-45		
Value \$496,010		
County	1.05	
S.D. No. 7	16.45	
Clack. IED	2.55	
City No. 17	0.00	
Road No. 17	0.00	
Fire No. 57	2.27	
Water No. 14	1.21	
Park No. 1	0.13	
Vector No. 1	0.03	
Port. C.C. No. 3	0.65	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	24.54	

*Bonded Indebtedness Only

CODE 7-48		
Value \$733,310		
County	1.05	
S.D. No. 7	16.45	
Clack. IED	2.55	
Fire No. 67	0.35	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	22.20	

CODE 7-49		
Value \$4,034,390		
County	1.05	
S.D. No. 7	16.45	
Clack. IED	2.55	
Fire No. 60	1.58	
Water No. 26	0.00	
Vector No. 1	0.03	
Port. C.C. No. 3	0.65	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	22.51	

CODE 7-50		
Value \$124,930		
County	1.05	
S.D. No. 7	16.45	
Clack. IED	2.55	
City No. 3	6.63	
Road No. 3	0.00	
Water No. 26	0.00	
Vector No. 1	0.03	
Port. C.C. No. 3	0.65	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	27.56	

CODE 7-51		
Value \$108,350		
County	1.05	
S.D. No. 7	16.45	
Clack. IED	2.55	
City No. 3	6.63	
Road No. 3	0.00	
*Water No. 13	0.59	
Park No. 1	0.13	
Vector No. 1	0.03	
Port. C.C. No. 3	0.65	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	28.28	

CODE 7-52		
Value \$234,280		
County	1.05	
S.D. No. 7	16.45	
Clack. IED	2.55	
City No. 3	6.63	
Road No. 3	0.00	
Water No. 15	2.50	
Park No. 1	0.13	
Vector No. 1	0.03	
Port. C.C. No. 3	0.65	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	30.19	

CODE 12-1		
Value \$144,960		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	21.91	

CODE 12-2		
Value \$142,632,590		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 4	6.11	
Road No. 4	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	28.02	

CODE 12-3		
Value \$2,389,140		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 4	6.11	
Road No. 4	0.00	
*Water No. 7	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	28.02	

CODE 12-4		
Value \$31,298,890		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 4	6.11	
Road No. 4	0.00	
*Water No. 7	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
Co. Serv. No. 5	0.00	
TOTAL RATE	28.02	

CODE 12-5		
Value \$8,824,520		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 4	6.11	
Road No. 4	0.00	
Water No. 6	0.15	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	28.17	

CODE 12-6		
Value \$1,166,020		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 4	6.11	
Road No. 4	0.00	
Water No. 4	0.45	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	28.47	

CODE 12-10		
Value \$58,400		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 4	6.11	
Road No. 4	0.00	
Water No. 7	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	28.02	

CODE 12-11		
Value \$11,235,180		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 4	6.11	
Road No. 4	0.00	
*Water No. 2	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	28.02	

CODE 12-12		
Value \$17,261,810		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 4	6.11	
Road No. 4	0.00	
*Water No. 2	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	28.02	

*Bonded Indebtedness Only

CODE 12-13		
Value \$169,990		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 4	6.11	
Road No. 4	0.00	
*Water No. 6	0.15	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	28.17	

CODE 12-15		
Value \$2,872,720		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 5	6.31	
Road No. 5	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	28.22	

CODE 12-16		
Value \$97,540		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 5	6.31	
Road No. 5	0.00	
*Water No. 4	0.45	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	28.67	

CODE 12-17		
Value \$398,430		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 5	6.31	
Road No. 5	0.00	
*Fire No. 71	0.08	
*Water No. 2	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	28.30	

CODE 12-18		
Value \$17,966,110		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 11	0.00	
Road No. 11	0.00	
Fire No. 65	1.61	
Water No. 3	0.68	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	24.20	

CODE 12-19		
Value \$6,651,310		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 12	8.35	
Road No. 12	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	30.26	

CODE 12-20		
Value \$1,221,980		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
City No. 16	0.00	
Road No. 16	0.00	
*Fire No. 71	0.08	
*Water No. 2	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
*Co. Serv. No. 1	0.80	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	22.79	

CODE 12-42		
Value \$2,192,090		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
Fire No. 56	4.02	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	25.93	

CODE 12-43		
Value \$10,334,960		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
Fire No. 56	4.02	
Water No. 1	0.27	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
Co. Serv. No. 5	0.00	
TOTAL RATE	26.20	

CODE 12-44		
Value \$974,260		
County	1.05	
S.D. No. 12	16.51	
Clack. IED	2.55	
Water No. 2	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Metro Serv. No. 2	0.00	
Port. No. 1	0.20	
TOTAL RATE	21.91	

CODE 12-45

Value \$17,142,410	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 56	4.02
Water No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	25.93

CODE 12-46

Value \$44,320	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Water No. 4	0.45
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	22.36

CODE 12-47

Value \$17,531,150	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 51	2.26
Water No. 4	0.45
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	26.40

CODE 12-48

Value \$41,800	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Water No. 6	0.15
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	22.06

CODE 12-49

Value \$12,372,290	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 56	4.02
Water No. 6	0.15
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	26.08

CODE 12-50

Value \$5,917,080	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 56	4.02
Water No. 7	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	25.93

CODE 12-51

Value \$88,362,460	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 71	3.45
Water No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	27.14

CODE 12-54

Value \$764,390	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 56	4.02
Water No. 3	0.68
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	26.61

CODE 12-55

Value \$3,216,860	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 65	1.61
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.52

CODE 12-56

Value \$3,079,370	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 65	1.61
Water No. 3	0.68
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	24.20

CODE 12-57

Value \$148,708,290	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 51	2.26
Water No. 4	0.45
Sanitary No. 4	0.55
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	25.17

CODE 12-58

Value \$176,760	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 56	4.02
Sanitary No. 4	0.55
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	26.48

CODE 12-59

Value \$1,428,490	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 65	1.61
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	23.52

CODE 12-60

Value \$15,575,110	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 65	1.61
Water No. 3	0.68
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	24.20

CODE 12-61

Value \$100,633,610	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 56	4.02
Water No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	27.71

CODE 12-67

Value \$10,854,020	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 65	1.61
Water No. 20	1.59
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.11

CODE 12-68

Value \$495,270	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 56	4.02
Water No. 4	0.45
Sanitary No. 4	0.55
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	26.93

CODE 12-69

Value \$364,350	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 56	4.02
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	27.71

CODE 12-70

Value \$9,606,680	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 56	4.02
Water No. 1	0.27
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	27.98

CODE 12-71

Value \$4,369,070	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 56	4.02
Water No. 3	0.68
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	28.39

CODE 12-72

Value \$1,145,310	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 65	1.61
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.30

CODE 12-73

Value \$6,311,120	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 65	1.61
Water No. 3	0.68
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.98

CODE 12-74

Value \$1,869,210	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 51	2.26
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.95

CODE 12-75

Value \$3,111,870	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 51	2.26
Water No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.95

CODE 12-76

Value \$41,240	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 51	2.26
Water No. 4	0.45
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	24.62

CODE 12-77

Value \$38,822,190	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 51	2.26
Water No. 4	0.45
Sanitary No. 5	0.63
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	25.25

CODE 12-78

Value \$456,650	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 51	2.26
Water No. 4	0.45
Sanitary No. 4	0.55
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Co. Serv. No. 9	0.00
Port. No. 1	0.20
TOTAL RATE	25.17

CODE 12-80

Value \$1,136,060	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 59	1.59
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.50

CODE 12-81

Value \$4,619,770	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 71	3.45
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.36

CODE 12-82

Value \$225,310	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 54	3.07
Water No. 16	0.72
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.70

CODE 12-83

Value \$729,260	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 71	3.45
Water Cont. No. 4	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.36

CODE 12-84

Value \$2,921,320	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 71	3.45
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.36

CODE 12-85

Value \$8,791,930	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 71	3.45
Water No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.36

CODE 12-86

Value \$861,330	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 71	3.45
Water No. 16	0.72
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	26.08

CODE 12-87

Value \$43,960	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 59	1.59
Water No. 20	1.59
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.09

CODE 12-88

Value \$2,143,320	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 71	3.45
Water No. 20	1.59
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	26.95

CODE 12-89

Value \$4,526,860	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 71	3.45
Water No. 22	1.34
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	26.70

CODE 12-90

Value \$1,139,870	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 59	1.59
Water Cont. No. 4	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.50

CODE 12-91

Value \$2,069,560	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 71	3.45
Water Cont. No. 4	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.36

CODE 12-92

Value \$43,880	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 71	3.45
Water No. 22	1.34
Water Cont. No. 4	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	26.70

CODE 12-93

Value \$604,520	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 71	3.45
Water No. 2	0.00
Water Cont. No. 4	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.36

CODE 12-94

Value \$493,970	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 71	3.45
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	27.14

CODE 12-95

Value \$1,226,400	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
*Water No. 4	0.45
*Sanitary No. 5	0.63
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	29.30

CODE 12-96

Value \$825,190	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 56	4.02
Water No. 7	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	27.71

CODE 12-99

Value \$58,850	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
*Fire No. 71	0.08
*Water No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	30.08

CODE 12-102

Value \$90,180	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 51	2.26
Water No. 4	0.45
Sanitary No. 4	0.55
*Co. Serv. No. 1	1.38
Metro Serv. No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	26.55

CODE 12-103

Value \$114,210	
County	1.05
S.D. No. 12	16.51
Clack. IED	2.55
Fire No. 71	3.45
Water No. 2	0.00
Water Cont. No. 4	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	27.14

*Bonded Indebtedness Only

CODE 13-1

Value \$9,048,400	
County	1.05
<input type="checkbox"/> S.D. No. 13	0.00
Clack. IED	2.55
U.H.S. No. 2	6.43
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	12.49

CODE 13-2

Value \$113,300	
County	1.05
<input type="checkbox"/> S.D. No. 13	0.00
Clack. IED	2.55
U.H.S. No. 2	6.43
Water No. 9	0.33
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	12.82

CODE 13-4

Value \$9,510,900	
County	1.05
<input type="checkbox"/> S.D. No. 13	0.00
Clack. IED	2.55
U.H.S. No. 2	6.43
Sanitary No. 2	0.79
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	13.28

CODE 13-5

Value \$38,637,070	
County	1.05
<input type="checkbox"/> S.D. No. 13	0.00
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 74	0.44
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	12.93

CODE 13-6

Value \$27,915,950	
County	1.05
<input type="checkbox"/> S.D. No. 13	0.00
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 74	0.44
Water No. 9	0.33
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	13.26

☐ See Supplemental Roll

CODE 25-1

Value \$2,724,210	
County	1.05
S.D. No. 25	0.97
Clack. IED	2.55
U.H.S. No. 4	5.82
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	12.19

CODE 25-3

Value \$14,060	
County	1.05
S.D. No. 25	0.97
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 73	0.80
Water Cont. No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	12.99

CODE 25-4

Value \$6,248,560	
County	1.05
S.D. No. 25	0.97
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 73	0.80
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	12.99

CODE 26-1

Value \$6,374,150	
County	1.05
S.D. No. 26	15.73
Clack. El. IED	1.69
U.H.S. No. 20	6.69
Mult. Hi. IED	1.42
Fire No. 59	1.59
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	30.63

CODE 26-2

Value \$35,726,030	
County	1.05
S.D. No. 26	15.73
Clack. El. IED	1.69
U.H.S. No. 20	6.69
Mult. Hi. IED	1.42
Fire No. 59	1.59
Water No. 20	1.59
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	32.22

*Bonded Indebtedness Only

CODE 26-3		
Value \$144,480		
County	1.05	
S.D. No. 26	15.73	
Clack. El. IED	1.69	
U.H.S. No. 20	6.69	
Mult. Hi. IED	1.42	
Fire No. 59	1.59	
Water No. 24	0.00	
Mt. Hood CC No. 1	2.23	
Vector No. 1	0.03	
Port. No. 1	0.20	
TOTAL RATE	30.63	

CODE 26-6		
Value \$106,260		
County	1.05	
S.D. No. 26	15.73	
Clack. El. IED	1.69	
U.H.S. No. 20	6.69	
Mult. Hi. IED	1.42	
Fire No. 59	1.59	
Water No. 20	1.59	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	31.56	

CODE 26-7		
Value \$145,150		
County	1.05	
S.D. No. 26	15.73	
Clack. El. IED	1.69	
U.H.S. No. 20	6.69	
Mult. Hi. IED	1.42	
Fire No. 59	1.59	
Water No. 24	0.00	
*Water No. 20	0.74	
Vector No. 1	0.03	
Mt. Hood CC No. 1	2.23	
Port. No. 1	0.20	
TOTAL RATE	31.37	

CODE 29-1		
Value \$7,559,140		
County	1.05	
S.D. No. 29	14.82	
Clack. IED	2.55	
U.H.S. No. 1	7.35	
Fire No. 55	1.01	
Recreation No. 1	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	28.58	

CODE 29-3		
Value \$9,976,870		
County	1.05	
S.D. No. 29	14.82	
Clack. IED	2.55	
U.H.S. No. 1	7.35	
Fire No. 55	1.01	
Water No. 18	1.54	
Recreation No. 1	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
Co. Serv. No. 5	0.00	
TOTAL RATE	30.12	

CODE 29-4		
Value \$80,580		
County	1.05	
S.D. No. 29	14.82	
Clack. IED	2.55	
U.H.S. No. 1	7.35	
Fire No. 62	1.18	
Recreation No. 1	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	28.75	

CODE 29-8		
Value \$155,060		
County	1.05	
S.D. No. 29	14.82	
Clack. IED	2.55	
U.H.S. No. 1	7.35	
Fire No. 55	1.01	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	28.58	

CODE 29-9		
Value \$88,690		
County	1.05	
S.D. No. 29	14.82	
Clack. IED	2.55	
U.H.S. No. 1	7.35	
Fire No. 73	0.80	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	28.37	

CODE 32-1		
Value \$232,360		
County	1.05	
S.D. No. 32	7.76	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	18.98	

CODE 32-2		
Value \$13,423,910		
County	1.05	
S.D. No. 32	7.76	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
Fire No. 68	1.33	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	20.31	

CODE 32-4		
Value \$45,530		
County	1.05	
S.D. No. 32	7.76	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
Fire No. 70	1.25	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	20.23	

CODE 32-5		
Value \$194,020		
County	1.05	
S.D. No. 32	7.76	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
Fire No. 73	0.80	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	19.78	

CODE 35-1		
Value \$3,799,350		
County	1.05	
S.D. No. 35	10.69	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	21.91	

CODE 35-2		
Value \$26,797,360		
County	1.05	
S.D. No. 35	10.69	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
City No. 10	7.86	
Road No. 10	0.00	
Fire No. 73	0.80	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	30.57	

CODE 35-4		
Value \$221,660		
County	1.05	
S.D. No. 35	10.69	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
Fire No. 61	1.24	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	23.15	

CODE 35-5		
Value \$341,780		
County	1.05	
S.D. No. 35	10.69	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
Fire No. 62	1.18	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
Water Cont. No. 5	0.00	
TOTAL RATE	23.09	

CODE 35-7		
Value \$54,404,350		
County	1.05	
S.D. No. 35	10.69	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
Fire No. 73	0.80	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
Water Cont. No. 5	0.00	
TOTAL RATE	22.71	

CODE 35-8		
Value \$614,220		
County	1.05	
S.D. No. 35	10.69	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
Fire No. 73	0.80	
Water Cont. No. 2	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	22.71	

CODE 35-9		
Value \$21,250		
County	1.05	
S.D. No. 35	10.69	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
City No. 10	7.86	
Road No. 10	0.00	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	29.77	

CODE 35-10		
Value \$827,110		
County	1.05	
S.D. No. 35	10.69	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
Fire No. 68	1.33	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	23.24	

CODE 35-11		
Value \$174,320		
County	1.05	
S.D. No. 35	10.69	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
Fire No. 70	1.25	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
TOTAL RATE	23.16	

CODE 35-12		
Value \$1,798,390		
County	1.05	
S.D. No. 35	10.69	
Clack. IED	2.55	
U.H.S. No. 4	5.82	
Fire No. 73	0.80	
Water No. 23	2.76	
Vector No. 1	0.03	
Clack. C.C. No. 2	1.57	
Port. No. 1	0.20	
Water Cont. No. 5	0.00	
TOTAL RATE	25.47	

CODE 44-1		
Value \$163,610		
County	1.05	
S.D. No. 44	10.11	
Clack. IED	2.55	
U.H.S. No. 2	6.43	
Fire No. 72	1.91	
Mt. Hood CC No. 1	2.23	
Vector No. 1	0.03	
Port. No. 1	0.20	
TOTAL RATE	24.51	

CODE 44-2		
Value \$7,398,010		
County	1.05	
S.D. No. 44	10.11	
Clack. IED	2.55	
U.H.S. No. 2	6.43	
Fire No. 59	1.59	
Mt. Hood CC No. 1	2.23	
Vector No. 1	0.03	
Port. No. 1	0.20	
TOTAL RATE	24.19	

CODE 44-3		
Value \$11,365,230		
County	1.05	
S.D. No. 44	10.11	
Clack. El. IED	1.69	
U.H.S. No. 20	6.69	
Mult. Hi. IED	1.42	
Fire No. 59	1.59	
Mt. Hood CC No. 1	2.23	
Vector No. 1	0.03	
Port. No. 1	0.20	
TOTAL RATE	25.01	

CODE 44-4		
Value \$55,600		
County	1.05	
S.D. No. 44	10.11	
Clack. IED	2.55	
U.H.S. No. 2	6.43	
Mt. Hood CC No. 1	2.23	
Vector No. 1	0.03	
Port. No. 1	0.20	
TOTAL RATE	22.60	

CODE 44-5		
Value \$3,200		
County	1.05	
S.D. No. 44	10.11	
Clack. El. IED	1.69	
U.H.S. No. 20	6.69	
Mult. Hi. IED	1.42	
Mt. Hood CC No. 1	2.23	
Vector No. 1	0.03	
Port. No. 1	0.20	
TOTAL RATE	23.42	

CODE 44-6		
Value \$14,409,000		
County	1.05	
S.D. No. 44	10.11	
Clack. IED	2.55	
U.H.S. No. 2	6.43	
Fire No. 59	1.59	
Water No. 24	0.00	
Mt. Hood CC No. 1	2.23	
Vector No. 1	0.03	
Port. No. 1	0.20	
TOTAL RATE	24.19	

CODE 44-7		
Value \$10,670		
County	1.05	
S.D. No. 44	10.11	
Clack. IED	2.55	
U.H.S. No. 2	6.43	
Fire No. 59	1.59	
Water No. 20	1.59	
Mt. Hood CC No. 1	2.23	
Vector No. 1	0.03	
Port. No. 1	0.20	
TOTAL RATE	25.78	

*Bonded Indebtedness Only

CODE 44-8

Value \$854,530	
County	1.05
S.D. No. 44	10.11
Clack. IED	1.69
U.H.S. No. 20	6.69
Mult. Hi. IED	1.42
Fire No. 59	1.59
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.01

CODE 44-9

Value \$141,220	
County	1.05
S.D. No. 44	10.11
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 59	1.59
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.53

CODE 45-1

Value \$56,650	
County	1.05
S.D. No. 45	10.05
Clack. IED	2.55
U.H.S. No. 2	6.43
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	22.54

CODE 45-2

Value \$9,609,330	
County	1.05
S.D. No. 45	10.05
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 72	1.91
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	24.45

CODE 46-1

Value \$651,020	
County	1.05
S.D. No. 46	10.62
Clack. IED	2.55
U.H.S. No. 2	6.43
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	23.11

CODE 46-2

Value \$20,327,640	
County	1.05
S.D. No. 46	10.62
Clack. IED	2.55
U.H.S. No. 2	6.43
City No. 6	8.86
Road No. 6	0.00
Fire No. 72	1.91
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	33.88

CODE 46-3

Value \$563,560	
County	1.05
S.D. No. 46	10.62
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 59	1.59
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	24.70

CODE 46-4

Value \$47,061,420	
County	1.05
S.D. No. 46	10.62
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 72	1.91
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	25.02

CODE 46-5

Value \$4,000	
County	1.05
S.D. No. 46	10.62
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 69	1.42
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	24.53

CODE 46-6

Value \$4,698,570	
County	1.05
S.D. No. 46	10.62
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 74	0.44
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	23.55

CODE 46-8

Value \$7,328,250	
County	1.05
S.D. No. 46	10.62
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 59	1.59
Water No. 25	0.00
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	24.70

CODE 46-9

Value \$6,986,220	
County	1.05
S.D. No. 46	10.62
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 72	1.91
Water No. 25	0.00
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	25.02

CODE 46-10

Value \$568,350	
County	1.05
S.D. No. 46	10.62
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 59	1.59
Water No. 24	0.00
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	24.70

CODE 53-2

Value \$13,645,050	
County	1.05
S.D. No. 53	21.56
Clack. IED	2.55
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	26.96

CODE 53-5

Value \$4,948,770	
County	1.05
S.D. No. 53	21.56
Clack. IED	2.55
Fire No. 68	1.33
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	28.29

CODE 53-6

Value \$7,530,880	
County	1.05
S.D. No. 53	21.56
Clack. IED	2.55
Water No. 11	0.95
Fire No. 70	1.25
Clack. C.C. No. 2	1.57
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	29.16

CODE 53-7

Value \$12,987,280	
County	1.05
S.D. No. 53	21.56
Clack. IED	2.55
Fire No. 70	1.25
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	28.21

CODE 53-8

Value \$36,280	
County	1.05
S.D. No. 53	21.56
Clack. IED	2.55
Fire No. 69	1.42
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	28.38

CODE 53-9

Value \$2,070,520	
County	1.05
S.D. No. 53	21.56
Clack. IED	2.55
Fire No. 73	0.80
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	27.76

CODE 62-1

Value \$869,310	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	22.86

CODE 62-2

Value \$158,012,260	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
City No. 1	9.50
Road No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	32.36

CODE 62-3

Value \$8,541,560	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 54	3.07
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.93

CODE 62-4

Value \$7,206,900	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 55	1.01
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.87

CODE 62-6

Value \$98,900	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Water No. 8	4.17
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	27.03

CODE 62-7

Value \$7,099,860	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 54	3.07
Water No. 8	4.17
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	30.10

CODE 62-8

Value \$15,350,040	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 54	3.07
Water No. 16	0.72
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	26.65

CODE 62-9

Value \$2,246,470	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 68	1.33
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	24.19

CODE 62-11

Value \$38,973,550	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 51	2.26
Water No. 4	0.45
Sanitary No. 5	0.63
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	26.20

CODE 62-14

Value \$10,412,280	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 54	3.07
Water No. 18	1.54
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	27.47

CODE 62-15

Value \$21,455,270	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 55	1.01
Water No. 18	1.54
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.41

CODE 62-17

Value \$48,350	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 51	2.26
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.12

CODE 62-18

Value \$207,440	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 51	2.26
Water No. 4	0.45
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.57

CODE 62-19

Value \$450,560	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	29.17

CODE 62-20

Value \$9,125,610	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
City No. 1	9.50
Road No. 1	0.00
*Water No. 18	0.57
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	32.93

CODE 62-21

Value \$39,950	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 73	0.80
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.66

*Bonded Indebtedness Only

CODE 62-22

Value \$1,861,000	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
*Water No. 4	0.45
*Sanitary No. 5	0.63
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	30.25

CODE 62-24

Value \$5,874,390	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 54	3.07
Water No. 22	1.34
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	27.27

CODE 62-26

Value \$1,734,800	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 54	3.07
Water Cont. No. 4	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.93

CODE 62-28

Value \$102,250	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
*Sanitary No. 5	0.63
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	29.80

CODE 62-29

Value \$119,020	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
*Fire No. 54	0.18
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	29.35

CODE 62-30

Value \$3,485,290	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
City No. 1	9.50
Road No. 1	0.00
*Fire No. 54	0.18
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	32.54

CODE 62-31

Value \$5,586,590	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 54	3.07
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.93

CODE 62-32

Value \$4,891,230	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 54	3.07
Water No. 16	0.72
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	26.65

CODE 62-33

Value \$27,771,460	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 54	3.07
Water No. 18	1.54
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	27.47

CODE 62-34

Value \$960,980	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 55	1.01
Water No. 18	1.54
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.41

CODE 62-35

Value \$465,380	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 54	3.07
Water No. 22	1.34
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	27.27

CODE 62-36

Value \$1,041,480	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
Fire No. 54	3.07
Water Cont. No. 4	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	25.93

CODE 62-37

Value \$5,274,880	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
City No. 1	9.50
Road No. 1	0.00
*Fire No. 54	0.18
*Water No. 18	0.57
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	33.11

CODE 62-39

Value \$60,470	
County	1.05
S.D. No. 62	17.46
Clack. IED	2.55
*Fire No. 54	0.18
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.04

CODE 67-1

Value \$226,030	
County	1.05
S.D. No. 67	8.07
Clack. IED	2.55
U.H.S. No. 4	5.82
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	19.29

*Bonded Indebtedness Only

CODE 67-2

Value \$4,048,710	
County	1.05
S.D. No. 67	8.07
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 58	0.82
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	20.11

CODE 67-3

Value \$4,422,480	
County	1.05
S.D. No. 67	8.07
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 61	1.24
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	20.53

CODE 67-5

Value \$2,153,080	
County	1.05
S.D. No. 67	8.07
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 73	0.80
Clack. C.C. No. 2	1.57
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	20.09

CODE 80-1

Value \$54,270	
County	1.05
S.D. No. 80	11.76
Clack. IED	2.55
U.H.S. No. 4	5.82
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	22.98

CODE 80-2

Value \$4,458,900	
County	1.05
S.D. No. 80	11.76
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 55	1.01
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.99

CODE 84-1

Value \$1,903,820	
County	1.05
S.D. No. 84	9.25
Clack. IED	2.55
U.H.S. No. 4	5.82
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	20.47

CODE 84-3

Value \$1,260,660	
County	1.05
S.D. No. 84	9.25
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 62	1.18
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
Water Cont. No. 5	0.00
TOTAL RATE	21.65

CODE 84-5

Value \$810,890	
County	1.05
S.D. No. 84	9.25
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 55	1.01
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	21.48

CODE 84-7

Value \$10,284,460	
County	1.05
S.D. No. 84	9.25
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 73	0.80
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
Water Cont. No. 5	0.00
TOTAL RATE	21.27

CODE 84-10

Value \$4,862,240	
County	1.05
S.D. No. 84	9.25
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 73	0.80
Water No. 23	2.76
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
Water Cont. No. 5	0.00
TOTAL RATE	24.03

CODE 84-11

Value \$980	
County	1.05
S.D. No. 84	9.25
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 62	1.18
Water No. 23	2.76
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	24.41

CODE 84-12

Value \$22,200	
County	1.05
S.D. No. 84	9.25
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 68	1.33
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	21.80

CODE 86-1

Value \$1,076,380	
County	1.05
S.D. No. 86	11.64
Clack. IED	2.55
U.H.S. No. 1	7.35
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL	24.39

CODE 86-2

Value \$58,437,880	
County	1.05
S.D. No. 86	11.64
Clack. IED	2.55
U.H.S. No. 1	7.35
City No. 8	5.57
Road No. 8	0.00
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
Water Cont. No. 5	0.00
TOTAL	29.96

CODE 86-3

Value \$4,273,520	
County	1.05
S.D. No. 86	11.64
Clack. IED	2.55
U.H.S. No. 1	7.35
Fire No. 54	3.07
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL	27.46

*Bonded Indebtedness Only

CODE 86-4

Value \$544,880	
County	1.05
S.D. No. 86	11.64
Clack. IED	2.55
U.H.S. No. 1	7.35
Fire No. 55	1.01
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.40

CODE 86-5

Value \$56,409,940	
County	1.05
S.D. No. 86	11.64
Clack. IED	2.55
U.H.S. No. 1	7.35
Fire No. 62	1.18
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
Water Cont. No. 5	0.00
TOTAL RATE	25.57

CODE 86-6

Value \$14,086,490	
County	1.05
S.D. No. 86	11.64
Clack. IED	2.55
U.H.S. No. 1	7.35
Fire No. 63	1.25
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.64

CODE 86-7

Value \$352,770	
County	1.05
S.D. No. 86	11.64
Clack. IED	2.55
U.H.S. No. 1	7.35
Fire No. 54	3.07
Water No. 18	1.54
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	29.00

CODE 86-8

Value \$890,540	
County	1.05
S.D. No. 86	11.64
Clack. IED	2.55
U.H.S. No. 1	7.35
Fire No. 55	1.01
Water No. 18	1.54
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	26.94

CODE 86-9

Value \$723,470	
County	1.05
S.D. No. 86	11.64
Clack. IED	2.55
U.H.S. No. 1	7.35
City No. 9	0.68
Road No. 9	0.00
Fire No. 62	1.18
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	26.25

CODE 86-10

Value \$57,980	
County	1.05
S.D. No. 86	11.64
Clack. IED	2.55
U.H.S. No. 1	7.35
City No. 9	0.68
Road No. 9	0.00
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.07

CODE 86-11

Value \$118,800	
County	1.05
S.D. No. 86	11.64
Clack. IED	2.55
U.H.S. No. 1	7.35
Fire No. 62	1.18
Water No. 18	1.54
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	27.11

CODE 86-12

Value \$9,770,650	
County	1.05
S.D. No. 86	11.64
Clack. IED	2.55
U.H.S. No. 1	7.35
City No. 15	2.04
Road No. 15	0.00
*Fire No. 63	0.13
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Fire No. 64	2.67
Port. No. 1	0.20
TOTAL RATE	29.23

CODE 87-1

Value \$4,969,350	
County	1.05
S.D. No. 87	5.26
Clack. IED	2.55
U.H.S. No. 4	5.82
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	16.48

CODE 87-2

Value \$511,570	
County	1.05
S.D. No. 87	5.26
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 73	0.80
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	17.28

CODE 91-1

Value \$16,535,710	
County	1.05
S.D. No. 91	11.37
Clack. IED	2.55
U.H.S. No. 1	7.35
Fire No. 58	0.82
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	24.94

CODE 91-2

Value \$5,072,700	
County	1.05
S.D. No. 91	11.37
Clack. IED	2.55
U.H.S. No. 1	7.35
Fire No. 62	1.18
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.30

CODE 91-3

Value \$5,911,980	
County	1.05
S.D. No. 91	11.37
Clack. IED	2.55
U.H.S. No. 1	7.35
Fire No. 63	1.25
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.37

CODE 91-4

Value \$4,340	
County	1.05
S.D. No. 91	11.37
Clack. IED	2.55
U.H.S. No. 1	7.35
Fire No. 73	0.80
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	24.92

CODE 91-5

Value \$43,460	
County	1.05
S.D. No. 91	11.37
Clack. IED	2.55
U.H.S. No. 1	7.35
Recreation No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	24.12

CODE 92-2

Value \$7,240,560	
County	1.05
S.D. No. 92	11.57
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 73	0.80
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.59

CODE 92-3

Value \$3,045,070	
County	1.05
S.D. No. 92	11.57
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 58	0.82
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.61

CODE 92-4

Value \$3,536,720	
County	1.05
S.D. No. 92	11.57
Clack. IED	2.55
U.H.S. No. 4	5.82
Fire No. 62	1.18
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.97

CODE 107-1

Value \$2,928,930	
County	1.05
S.D. No. 107	14.31
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 72	1.91
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	28.71

CODE 107-2

Value \$225,820	
County	1.05
S.D. No. 107	14.31
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 59	1.59
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	28.39

CODE 107-4

Value \$6,151,110	
County	1.05
S.D. No. 107	14.31
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 72	1.91
Water No. 25	0.00
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	28.71

CODE 107-5

Value \$1,358,680	
County	1.05
S.D. No. 107	14.31
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 59	1.59
Water No. 25	0.00
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	28.39

CODE 107-7

Value \$250,700	
County	1.05
S.D. No. 107	14.31
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 72	1.91
Water No. 27	2.93
Vector No. 1	0.03
Mt. Hood CC No. 1	2.23
Port. No. 1	0.20
TOTAL RATE	31.64

CODE 107-8

Value \$664,860	
County	1.05
S.D. No. 107	14.31
Clack. IED	2.55
U.H.S. No. 2	6.43
Fire No. 59	1.59
Water No. 27	2.93
Vector No. 1	0.03
Mt. Hood CC No. 1	2.23
Port. No. 1	0.20
TOTAL RATE	31.32

CODE 108-1

Value \$4,208,240	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Cemetery No. 1	0.10
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	22.05

CODE 108-2

Value \$11,107,160	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
City No. 7	7.95
Road No. 7	0.00
Fire No. 69	1.42
Cemetery No. 1	0.10
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	31.42

CODE 108-3

Value \$14,037,490	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Fire No. 59	1.59
Cemetery No. 1	0.10
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.64

CODE 108-5

Value \$940,460	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Fire No. 54	3.07
Cemetery No. 1	0.10
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.12

* Bonded Indebtedness Only

CODE 108-6

Value \$91,684,870	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Fire No. 69	1.42
Cemetery No. 1	0.10
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.47

CODE 108-7

Value \$8,730	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Fire No. 68	1.33
Cemetery No. 1	0.10
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.38

CODE 108-8

Value \$191,700	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Fire No. 72	1.91
Cemetery No. 1	0.10
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.96

CODE 108-9

Value \$6,354,770	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Fire No. 59	1.59
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.54

CODE 108-10

Value \$844,430	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Fire No. 59	1.59
Drainage No. 1	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.54

CODE 108-12

Value \$54,850	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Fire No. 59	1.59
Water No. 20	1.59
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.13

CODE 108-14

Value \$1,993,980	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Fire No. 69	1.42
Water Cont. No. 3	0.00
Cemetery No. 1	0.10
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.47

CODE 108-16

Value \$212,040	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Fire No. 59	1.59
Water Cont. No. 4	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.54

CODE 108-17

Value \$1,509,000	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Fire No. 59	1.59
Drainage No. 1	0.00
Cemetery No. 1	0.10
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.64

CODE 108-19

Value \$6,850	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Fire No. 68	1.33
* Fire No. 54	0.18
Cemetery No. 1	0.10
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.56

CODE 108-20

Value \$8,977,760	
County	1.05
S.D. No. 108	16.55
Clack. IED	2.55
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	21.95

CODE 115-2

Value \$48,424,710	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	33.20

CODE 115-3

Value \$248,050	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
* Fire No. 54	0.18
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	33.38

CODE 115-7

Value \$163,300	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
Fire No. 51	2.26
Water No. 4	0.45
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	29.60

CODE 115-10

Value \$3,692,050	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
Fire No. 51	2.26
Water No. 4	0.45
Sanitary No. 5	0.63
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	30.23

* Bonded Indebtedness Only

CODE 115-12

Value \$499,750	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
Fire No. 51	2.26
Water No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	30.93

CODE 115-13

Value \$590,190	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
Fire No. 51	2.26
Sanitary No. 5	0.63
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
Co. Serv. No. 5	0.00
TOTAL RATE	29.78

CODE 115-15

Value \$467,150	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	33.20

CODE 115-16

Value \$4,220,560	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
* Sanitary No. 5	0.49
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	33.69

CODE 115-17

Value \$330,680	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
* Fire No. 71	0.08
* Water No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	33.28

CODE 115-18

Value \$5,831,480	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
* Sanitary No. 5	0.63
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	33.83

CODE 115-19

Value \$10,765,550	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
* Water No. 2	0.00
* Fire No. 71	0.08
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	33.28

CODE 115-20

Value \$2,059,170	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
* Water No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	33.20

CODE 115-22

Value \$1,067,610	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
Fire No. 71	3.45
Water No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 1	1.78
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	32.12

CODE 115-23

Value \$495,760	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
* Water No. 4	0.45
* Sanitary No. 5	0.63
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	34.28

CODE 115-24

Value \$98,650	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
*Water No. 4	0.45
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	33.65

CODE 115-26

Value \$735,680	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
*Co. Serv. No. 1	0.80
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	34.00

CODE 115-27

Value \$821,470	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
*Co. Serv. No. 1	0.80
*Water No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	34.00

CODE 115-28

Value \$220,290	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
*Sanitary No. 5	0.63
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	33.83

*Bonded Indebtedness Only

CODE 115-31

Value \$52,180	
County	1.05
S.D. No. 115	21.49
Clack. IED	2.55
City No. 5	6.31
Road No. 5	0.00
*Fire No. 71	0.08
Co. Serv. No. 1	1.78
*Water No. 2	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	35.06

CODE 116-2

Value \$20,340,560	
County	1.05
S.D. No. 116	13.88
Clack. IED	2.55
Fire No. 54	3.07
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	22.35

CODE 116-3

Value \$209,410	
County	1.05
S.D. No. 116	13.88
Clack. IED	2.55
Fire No. 54	3.07
Water No. 18	1.54
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.89

CODE 116-4

Value \$418,860	
County	1.05
S.D. No. 116	13.88
Clack. IED	2.55
Fire No. 69	1.42
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	20.70

CODE 116-5

Value \$14,159,770	
County	1.05
S.D. No. 116	13.88
Clack. IED	2.55
Fire No. 54	3.07
Water No. 22	1.34
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.69

CODE 116-6

Value \$89,500	
County	1.05
S.D. No. 116	13.88
Clack. IED	2.55
Fire No. 54	3.07
Water Cont. No. 4	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	22.35

CODE 116-7

Value \$2,290	
County	1.05
S.D. No. 116	13.88
Clack. IED	2.55
Fire No. 54	3.07
Water Cont. No. 3	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	22.35

CODE 116-8

Value \$54,910	
County	1.05
S.D. No. 116	13.88
Clack. IED	2.55
Fire No. 69	1.42
Water Cont. No. 3	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	20.70

CODE 116-9

Value \$578,960	
County	1.05
S.D. No. 116	13.88
Clack. IED	2.55
Fire No. 54	3.07
Water No. 22	1.34
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Co. Serv. No. 6	0.00
Port. No. 1	0.20
TOTAL RATE	23.69

CODE 116-10

Value \$95,280	
County	1.05
S.D. No. 116	13.88
Clack. IED	2.55
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	19.28

CODE 116-11

Value \$186,520	
County	1.05
S.D. No. 116	13.88
Clack. IED	2.55
Fire No. 71	3.45
Water No. 22	1.34
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	24.07

CODE 142-1

Value \$3,182,590	
County	1.05
S.D. No. 142	5.87
Marion El. IED	1.12
U.H.S. No. 4	5.82
Clack. Hi. IED	0.86
Fire No. 58	0.82
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	17.34

CODE 142-4

Value \$1,146,030	
County	1.05
S.D. No. 142	5.87
Marion IED	1.68
U.H.S. No. 23	5.04
Fire No. 58	0.82
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	16.26

CODE 142-5

Value \$26,540	
County	1.05
S.D. No. 142	5.87
Marion IED	1.68
U.H.S. No. 23	5.04
Fire No. 58	0.82
Lite No. 21	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	16.26

CODE 300-1

Value \$10,787,940	
County	1.05
S.D. No. 300	7.08
Mult. IED	4.28
U.H.S. No. 20	6.69
Fire No. 59	1.59
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	23.15

CODE 300-2

Value \$68,000	
County	1.05
S.D. No. 300	7.08
Mult. IED	4.28
U.H.S. No. 20	6.69
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	21.56

CODE 300-3

Value \$2,209,420	
County	1.05
S.D. No. 300	7.08
Mult. IED	4.28
U.H.S. No. 20	6.69
Fire No. 59	1.59
Water No. 24	0.00
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	23.15

CODE 300-4

Value \$8,973,500	
County	1.05
S.D. No. 300	7.08
Mult. IED	4.28
U.H.S. No. 20	6.69
Fire No. 59	1.59
Water No. 25	0.00
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	23.15

CODE 302-2

Value \$2,521,000	
County	1.05
S.D. No. 302	6.39
Mult. IED	4.28
U.H.S. No. 20	6.69
Fire No. 59	1.59
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	22.46

CODE 302-4

Value \$3,887,380	
County	1.05
S.D. No. 302	6.39
Mult. IED	4.28
U.H.S. No. 20	6.69
Fire No. 59	1.59
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	22.46

CODE 302-5

Value \$3,602,230	
County	1.05
S.D. No. 302	6.39
Mult. IED	4.28
U.H.S. No. 20	6.69
Fire No. 65	1.61
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	22.48

CODE 302-10

Value \$204,120	
County	1.05
S.D. No. 302	6.39
Mult. IED	4.28
U.H.S. No. 20	6.69
Fire No. 65	1.61
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	22.48

CODE 302-11

Value \$950,350	
County	1.05
S.D. No. 302	6.39
Mult. IED	4.28
U.H.S. No. 20	6.69
Water No. 3	0.68
Fire No. 65	1.61
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	23.16

CODE 302-12

Value \$2,069,360	
County	1.05
S.D. No. 302	6.39
Mult. IED	4.28
U.H.S. No. 20	6.69
Fire No. 59	1.59
Water No. 20	1.59
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Port. No. 1	0.20
TOTAL RATE	24.05

CODE 302-13

Value \$106,450	
County	1.05
S.D. No. 302	6.39
Mult. IED	4.28
U.H.S. No. 20	6.69
City No. 12	8.35
Road No. 12	0.00
Mt. Hood CC No. 1	2.23
Vector No. 1	0.03
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	29.22

CODE 304-1

Value \$525,730	
County	1.05
S.D. No. 304	14.97
Wash. IED	0.49
Fire No. 64	2.67
Vector No. 1	0.03
Metro Serv. No. 2	0.00
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	20.98

CODE 304-2

Value \$1,040,100	
County	1.05
S.D. No. 304	14.97
Wash. IED	0.49
Fire No. 64	2.67
City No. 14	1.53
Road No. 14	0.00
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	22.51

CODE 304-3

Value \$39,030	
County	1.05
S.D. No. 304	14.97
Wash. IED	0.49
City No. 17	0.00
Road No. 17	0.00
Fire No. 64	2.67
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	20.98

CODE 305-1

Value \$14,451,310	
County	1.05
S.D. No. 305	17.37
Wash. IED	0.49
Fire No. 64	2.67
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.38

CODE 305-2

Value \$13,520	
County	1.05
S.D. No. 305	17.37
Wash. IED	0.49
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	20.71

CODE 305-5

Value \$6,500	
County	1.05
S.D. No. 305	17.37
Wash. IED	0.49
City No. 15	2.04
Road No. 15	0.00
Fire No. 64	2.67
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	25.42

CODE 306-1

Value \$4,618,990	
County	1.05
S.D. No. 306	11.64
Yamhill IED	2.51
Fire No. 64	2.67
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	19.67

CODE 306-2

Value \$0	
Reforestation Only	
County	1.05
S.D. No. 306	11.64
Yamhill IED	2.51
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	17.00

CODE 311-3

Value \$966,460	
County	1.05
S.D. No. 311	13.53
Marion IED	1.68
U.H.S. No. 23	5.04
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	23.10

CODE 311-4

Value \$1,260,140	
County	1.05
S.D. No. 311	13.53
Marion IED	1.68
U.H.S. No. 23	5.04
Fire No. 61	1.24
Vector No. 1	0.03
Clack. C.C. No. 2	1.57
Port. No. 1	0.20
TOTAL RATE	24.34

CODE 315-2

Value \$1,350,700	
County	1.05
S.D. No. 315	16.47
Mult. IED	4.28
Fire No. 60	1.58
Water No. 26	0.00
Vector No. 1	0.03
Port. C.C. No. 3	0.65
Metro Serv. No. 2	0.00
Port. No. 1	0.20
TOTAL RATE	24.26

To: Tax and Finance Committee, Tri-County Local Government Commission

From: Marlene L. Stahl

Subject: IMPACT OF SCHOOL FINANCE ON PROPERTY TAX RESOURCES IN THE

TRI-COUNTY AREA

Property taxes in Oregon have been devoted exclusively to support of local units of government since 1940, when the state last levied a property tax. As the charts below illustrate, over time an increasingly greater portion of this tax resource has been utilized for support of schools. Other types of local government have developed alternate sources of revenue to help pay for the services they deliver.

Although the Tri-County Local Government Commission may decide to limit the scope of its study and recommendations to governments other than schools, an examination of the impact of school taxation on the property tax resource may be useful in evaluating its remaining capacity to support other types of local governments.

STATEWIDE DISTRIBUTION OF PROPERTY TAX LEVIES FOR SELECTED YEARS¹

Counties	Cities & Towns	Special Districts	Schools
1939-40	27.7 %	25.2 %	2.5 %
1949-50	20.9 %	17.2 %	2.3 %
1959-60	18.1 %	15.3 %	3.6 %
1969-70	11.0 %	13.9 %	4.1 %

TRI-COUNTY DISTRIBUTION OF PROPERTY TAX LEVIES 1975-76

County	Cities & Towns	Port	Special Districts	Schools
CLACKAMAS ²	3.35 %	9.88 %	0.75 %	7.40 %
WASHINGTON ³	5.08 %	4.79 %	0.74 %	15.17 %
MULTNOMAH ⁴	15.0 %	20.0 %	3.0 %	3.0 %
MULTNOMAH EXCEPT PTID. 1974-75	16.7 %	.8 %	3.0 %	10.3 %
				69.2 %

- 1- Bureau of Governmental Research, University of Oregon, March 1970
- 2- Statement of Taxes Levied in Clackamas County, Fiscal year 1975 - 76
- 3- Summary of Assessment & Tax Rolls, Washington County, Fiscal year 1975 - 76
- 4- Summary of Valuations, Annual Budgets, Property Tax Levies, Tax Supervising and Conservation Commission, Fiscal years 1974-75 and 1975-76

SCHOOL DISTRICT ORGANIZATION

In a state noted for the variety of school district organizational modes permitted by law, Oregon's three metropolitan counties seem surprisingly uniform. Each has been organized to provide three levels of education services.

- . A Community College (ORS Chapter 341)
- . An Intermediate Education District (ORS Chapter 334)
- . Grades 1 - 12 (Under several different arrangements)

The surface uniformity tends to disappear, however, as you dig a little deeper. This is particularly true of the level of local tax effort required to support similar levels of education. In 1974-75, the tax rates levied to provide elementary and secondary schools ranged from a low of \$10.89 in Dickey Prairie to a high of \$25.83 in Cottrell. Both districts are in Clackamas County.

The range in number of students served by local school districts is quite remarkable. Of the fifty-seven districts in the area in 1974-75, ~~twentythree~~ (23) had fewer than 500 students. The smallest of these was Maple Grove with 29 students. Conversely, three of the five largest districts in the state are located in the Tri-County area. The pace of school district consolidation has been much slower the last few years. The only major effort last year resulted in the consolidation of Reynolds and Rockwood Districts in Multnomah County.

All three levels of education districts depend to some extent on property taxes for survival. The proportion varies with the type of district as well as the true cash value of the district.

Community colleges derive the majority of their general fund revenues from student tuition and state and federal grants. However, they could not operate without some level of local support. Only two of the three colleges have established a tax base. The third must rely on year-to-year voter approval of its operating levy.

Intermediate Education Districts are almost totally dependent on property taxes for their general fund revenue. Although the IEDs all operate under the same legislative authority, implementation of the school tax equalization provision of that law is not equal among the three IEDs. In fact, Washington County IED has had no funds available for tax equalization purposes for the last two years. In addition, cuts in services formerly provided to local districts have been necessary for it to remain within its tax base.

At the local school district level, the proportion of revenues generated locally varies considerably from district to district. Some of the major factors contributing to this disparity will be addressed in greater detail later in this report.

Finally, some note should be made of the greater effort being made at the state level to support current expenditures of local school districts. This has resulted in an increase in state support from about 22 % in the 1970-71 fiscal year to 30 % in 1974-75.

COMMUNITY COLLEGE DISTRICTS

Mt. Hood Community College covers an area of 950 square miles and has territory in three counties.

- Multnomah: All territory east of Portland School District
- Clackamas: All territory served by Gresham and Sandy Union High Districts
- Hood River: Cascade Locks School District

The main campus is situated on a 212 acre site in Gresham. Classes are offered at various locations throughout the district. The district has a tax base for operation purposes. In February, 1974, voters of the district approved a \$6,300,000 bond measure for building construction.

Portland Community College serves an area of about 1500 square miles and has territory in five counties.

- Multnomah: Portland, Sauvies Island, and Riverdale School Districts
- Clackamas: Lake Oswego School District
- Washington: All school districts
- Columbia: St. Helen's, Scappoose, and Vernonia School Districts
- Yamhill: Newberg School District

The main campus is located on Mt. Sylvania. Other campus centers include Cascade College, Failing Hall, Shattuck Hall, and the Multnomah Building. Nearly 50 adult education centers are situated throughout the district. The college has a tax base that, to date, has provided the local revenue required for operation as well as construction funds. The district has no bonded debt. A new campus is presently under construction at Rock Creek in Washington County.

Clackamas Community College serves an area of about 2000 square miles, all located within county boundaries.

- Clackamas: All territory except Lake Oswego, Sandy Union High, and Gresham Union High School Districts

The main campus is located in Oregon City. Classes are offered at numerous sites in the district through a shared facilities arrangement with local school districts. The college does not have a tax base and must go to the voters each year for approval of its operation levy. A \$5,000,000 bond measure for construction purposes was approved by voters in 1968.

COMMUNITY COLLEGE BUDGET SUMMARY 1974 - 75

	<u>Students (FTE)</u>	<u>General Fund Revenue</u>	<u>Operation Levy</u>	<u>Ratio to General Fund</u>	<u>Debt Levy</u>	<u>Total Tax Rate</u>
Mt. Hood (1)	10,700 (6,042)	\$ 8,077,758	\$2,084,278	25.8%	\$1,169,870	\$1.85
Portland (1)	28,189 (10,186)	\$17,268,989	\$5,206,088*	30.1%	0	\$.68
Clackamas (2)	16,826 (2,912)	\$ 5,222,197	\$2,172,979	41.6%	\$ 470,797	\$1.60

* \$2,302,098 to be transferred to Capital Projects

- (1) Annual Report, Tax Supervising and Conservation Commission, 1973-74
- (2) William Shreve, Public Information, Clackamas Community College

INTERMEDIATE EDUCATION DISTRICTS

The IEDs were designed to promote equality of education through area-wide services available to all local districts, and through tax equalization within the IED. A number of services for the State Department of Education are also performed by the IEDs.

Service Function Services can be offered by the IED either by contract with the local district or by resolution. A resolution service must be agreed upon by two-thirds of the local district boards representing a majority of the students in the IED. That service is then included as part of the operation budget of the IED and is offered to all students in the district.

The service budget is subtracted from the total allowable levy to arrive at the amount to be distributed back to the districts in the IED as equalization offsets. The majority with a majority of children is really the only effective limitation on the amount of the IED budgets until the tax base limit has been reached. Washington County IED has now reached the point where all its allowable levy within the 6% limitation is being utilized for its operation budget; no tax equalization is taking place.

The three IEDs provide a number of similar programs by resolution. They include data processing, instructional material services, and outdoor schools. Counseling, nursing services, computer instruction, and course development are services that are offered by one or more of the IEDs.

Most state and federal aid comes in the form of categorical grants for handicapped, retarded, or educationally disadvantaged youngsters. For example, Washington County IED runs a large federally-funded program for the education of migrant children. Emphasis in Clackamas and Multnomah Counties seems to be on schools for trainable retarded children.

Tax Equalization The second IED function prescribed by law is the levy of an area-wide property tax for equalization purposes. The formula would equalize approximately 50% of the local districts' combined certified tax levies if it were fully implemented. None of the three counties is equalized to that extent.

I E D EQUALIZATION LEVIES FOR OFFSET 1975 - 1976¹

	<u>MULTNOMAH</u>	<u>CLACKAMAS</u>	<u>WASHINGTON</u>
IED FORMULA AMOUNT	\$47,616,621	\$20,194,287	\$20,128,904
BUDGET AMOUNT WITHIN 6%	\$24,435,644	\$ 5,537,376	0
RATIO	51.3%	27.4%	0

1- Compiled from IED Budget documents from Washington, Clackamas, and Multnomah Counties, Fiscal year, 1975-76

An Equity Question There is a serious equity question involved in the disparity in tax equalization that is permitted to exist among the IEDs. First, there is the inherent inequity to districts that are contributing funds to other districts within their IED. In Multnomah County, the amount distributed in districts other than where it was collected amounted to \$2,462,459. or 10.4% of the equalization levy. In Clackamas County, the amount was \$303,344.66 or 5.6% of the equalization levy. (1974-75)

Second, when state equalization funds are distributed, the Basic School Support formula takes no notice whatever of the tax equalization (or lack of it) that is occurring in the IEDs. A district that is qualified to receive state equalization funds may very possibly be contributing a portion of its funds to poorer districts through the IED equalization..... a process once described as the 'nobility in poverty' concept.

In conclusion, this is one situation that the Commission may wish to study. There is no question but that it contributes to the marked disparity in school tax rates across the three counties.

I E D BUDGET SUMMARY 1975 - 76¹

	<u>MULTNOMAH</u>	<u>CLACKAMAS</u>	<u>WASHINGTON</u>
TOTAL LEVY	\$30,879,722	\$6,980,417	\$1,268,837
TOTAL TAX RATE ²	\$4.28	\$2.55	\$.49
OPERATION LEVY	\$ 6,444,078	\$1,443,050	\$1,268,837
EQUALIZATION LEVY	\$24,435,644	\$5,537,367	0
OFFSET PER CHILD (RADM)	\$261.88	\$119.12	0

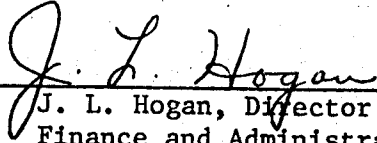
1- IED Budgets from Washington, Clackamas, and Multnomah Counties, 1975-76

2- Reports of Tax Assessors of Washington, Clackamas, and Multnomah Counties

PORT OF SEATTLE

FINAL BUDGET

For the Year 1976



J. L. Hogan, Director of
Finance and Administration
PORT OF SEATTLE

PORT OF SEATTLE

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For the 1976 Budget

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Note A:

In November, 1973 the 1970A, 1970B, 1971A, and 1971B Revenue Bond Issues were refunded, and in March, 1974 the 1970 General Obligation Bond issue was refunded. Proceeds from these Refunding Issues were used to acquire U. S. Treasury obligations which are deposited in special refunding accounts held by the King County Treasurer. Interest received and maturities of the U. S. Treasury obligations will be used only to pay the principal and interest requirements of these refunded bonds. Because of the restrictions imposed upon the receipts and expenditures of these funds, they are not included in the 1976 budget of receipts, expenditures, or estimated fund balances. Only the Refunding Bonds are considered outstanding Bonded Indebtedness of the Port.

PORT OF SEATTLE

FINAL BUDGET

For the Year 1976

Recapitulation of Taxes to be Levied for the Year 1976

Estimated budget expenditures which require a tax levy in the year 1976 to provide for payment of bond redemptions and interest, the cost of capital improvements and acquisitions, and for expenditures for operation, maintenance, insurance and administration as follows:

Deposit to General Fund	45 cents per M	(Estimated Amount) \$ 7,200,000
Deposit to 1975 Bond Redemption Fund	9.6 cents per M	1,509,900
Deposit to Bond Redemption Fund	9.4 cents per M	<u>1,490,100</u>
Estimated amount necessary to be raised by taxation in excess of all net income and receipts of the Port of Seattle		<u>\$10,200,000</u>

The 1975 assessed valuation for the 1976 statutory tax levy for general Port purposes is estimated to be \$16,000,000,000 and for the 1976 excess levy for General Obligation Bond debt service is estimated to be \$15,800,000,000.

PORT OF SEATTLE

Estimated Fund Balances, Receipts and Expenditures

For the Year 1976ESTIMATED CASH BALANCES, JANUARY 1, 1976

1975 General Obligation Bond Fund	\$	0	
General Obligation Bond Fund		0	
Revenue Bond Fund		0	
Harbor Improvement Fund		0	
2nd Lien Revenue Bond Fund		0	
General Fund		0	
Airport Development Fund		0	
Customers' Deposit Fund		5,000	
Construction Fund, 1975		0	
Construction Fund 69A		0	
EDA Fund No. 3		0	
EDA Fund No. 4		0	
Piers 90 and 91 Acquisition & Improvement Fund		0	
Incidental Expense Fund		30,000	
Travel Advance Fund		15,000	
Temporarily Idle Funds Invested (1)		<u>24,630,000</u>	\$ 24,680,000

ESTIMATED CASH RECEIPTS (NOTE A)

Tax Levy - 19 cents per M - Bond Service	\$	2,915,000	
Tax Levy - 45 cents per M - General Port Purposes		7,000,000	
Receipts in lieu of Taxes		1,000	
Tax Receipts Prior Years		400,000	
Federal Grants in Aid		3,503,000	
Customer Deposits - Net		10,000	
Interest on Temporary Investments		1,486,695	
EDA Grants		<u>935,000</u>	\$ 16,250,695

ESTIMATED REVENUES

From Operations	\$	71,675,195	
Harbor Area Rentals		<u>60,000</u>	\$ <u>71,735,195</u>

Total Estimated Balances and Receipts

\$112,665,890

(1) Includes:

General Obligation Bond Fund	\$	1,200,000
Revenue Bond Fund		9,000,000
Customers' Deposit Fund		230,000
Construction Fund 69A		200,000
Construction Fund, 1975		10,000,000
Piers 90 and 91 Acquisition and Improvement Fund		<u>4,000,000</u>
		<u>\$24,630,000</u>

PORT OF SEATTLE

(cont'd) Estimated Fund Balances, Receipts and Expenditures

For the Year 1976ESTIMATED CASH EXPENDITURES (NOTE A)

Interest and Redemption of Bonds:

1975 General Obligation Bonds:

Interest Payments

\$ 1,240,000

General Obligation Bonds:

Redemptions

780,000

Interest Payments

745,695

Revenue Bonds:

Redemptions

4,135,000

Interest Payments

12,056,391

Junior Lien Revenue Bonds:

Redemptions

260,000

Interest Payments

82,435

Redemption of Revenue Warrants

6,000,000

Interest on Revenue Warrants

416,250

Maintenance and Operations

43,280,775

Administrative Expenses

7,943,540

Trade Promotion

48,000

Promotional Hosting

96,030

Capital Improvements and Acquisitions

22,037,022

Total Estimated Cash Expenditures

\$ 99,121,138ESTIMATED CASH BALANCES, DECEMBER 31, 1976

1975 General Obligation Bond Fund

\$ 0

General Obligation Bond Fund

0

Revenue Bond Fund

4,752

Harbor Improvement Fund

0

2nd Lien Revenue Bond Fund

0

General Fund

0

Airport Development Fund

0

Customers' Deposit Fund

9,000

Construction Fund, 1975

0

Construction Fund 69A

0

EDA Fund No. 3

0

EDA Fund No. 4

0

Piers 90 and 91 Acquisition & Improvement Fund

0

Incidental Expense Fund

30,000

Travel Advance Fund

15,000

Temporarily Idle Funds Invested (2)

13,486,000

Total Estimated Cash Balances, December 31, 1976

\$ 13,544,752

(2) Includes:

1975 General Obligation Bond Fund

\$ 310,000

General Obligation Bond Fund

1,260,000

Revenue Bond Fund

11,680,000

Customers' Deposit Fund

236,000\$13,486,000

PORT OF SEATTLE

Statement of Estimated Fund Balances

For the Year 1976

1975 GENERAL OBLIGATION BOND FUND

Cash Balance, January 1, 1976	\$	0	\$	
Tax Receipts (9.6 cents per M)		1,467,200		
Interest earned on Temporary Investments		<u>82,800</u>		1,550,000

Less:

Interest on Bond Debt		1,240,000		
Temporary Investments		<u>310,000</u>		<u>1,550,000</u>

Cash Balance, December 31, 1976

0

GENERAL OBLIGATION BOND FUND (Note A)

Cash Balance, January 1, 1976		0		
Tax Receipts (9.4 cents per M)		1,447,800		
Tax Receipts, prior years		90,000		
Temporary Investment Maturities		1,200,000		
Interest earned on Temporary Investments		<u>47,895</u>		2,785,695

Less:

Bonds Redeemed		780,000		
Interest on Bond Debt		745,695		
Temporary Investments		<u>1,260,000</u>		<u>2,785,695</u>

Cash Balance, December 31, 1976

0

REVENUE BOND FUND (NOTE A)

Cash Balance, January 1, 1976		0		
Transfers from other funds		18,126,143		
Interest on Temporary Investments		750,000		
Temporary Investment Maturities		<u>9,000,000</u>		27,876,143

Less:

Bonds Redeemed		4,135,000		
Interest on Bond Debt		12,056,391		
Temporary Investments		<u>11,680,000</u>		<u>27,871,391</u>

Cash Balance, December 31, 1976

4,752

PORT OF SEATTLE

(cont'd.)

Statement of Estimated Fund Balances

For The Year 1976HARBOR IMPROVEMENT FUND

Cash Balance, January 1, 1976	\$	0	\$		\$
Harbor Area Rentals		<u>60,000</u>		60,000	
Less Transfers to General Fund				<u>60,000</u>	
Cash Balance, December 31, 1976					0

2ND LIEN REVENUE BOND FUND

Cash Balance, January 1, 1976		0			
Transfer from General Fund		<u>6,758,685</u>		6,758,685	
Less:					
Bonds and Warrants Redeemed		6,260,000			
Interest on Bonds & Warrants		<u>498,685</u>		<u>6,758,685</u>	
Cash Balance, December 31, 1976					0

GENERAL FUND

Cash Balance, January 1, 1976		0			
Operating Revenues		40,401,603			
Tax Receipts (45 cents per M)		7,000,000			
Tax Receipts, prior years		310,000			
Transfers from other funds		309,000			
Receipts in lieu of taxes		1,000			
Interest earned on Temporary Investments		<u>100,000</u>		48,121,603	
Less:					
Maintenance & Operations		31,405,183			
Administrative Expense		4,993,540			
Trade Promotion		43,000			
Promotional Hosting		93,030			
Transfer to other funds		11,273,028			
Capital Improvements and Acquisitions		<u>313,822</u>		<u>48,121,603</u>	
Cash Balance, December 31, 1976					0

PORT OF SEATTLE

(cont'd.)

Statement of Estimated Fund Balances

For the Year 1976AIRPORT DEVELOPMENT FUND

Cash Balance, January 1, 1976	\$	0	\$	
Operating Revenues		31,273,592		
Federal Grants in Aid		3,503,000		
Interest earned on Temporary Investments		<u>200,000</u>		34,976,592

Less:

Maintenance & Operations		11,875,592		
Administrative Expense		2,950,000		
Trade Promotion		5,000		
Promotional Hosting		3,000		
Transfer to Revenue Bond Fund		13,611,800		
Capital Improvements & Acquisitions		<u>6,531,200</u>		<u>34,976,592</u>

Cash Balance, December 31, 1976

0

CUSTOMERS' DEPOSIT FUND

Cash Balance, January 1, 1976	\$	5,000	\$	
Temporary Investment Maturities		230,000		
Interest earned on Temporary Investments		14,000		
Customers' Deposits - Net		<u>10,000</u>		259,000

Less:

Temporary Investments		236,000		
Transfers to General Fund		<u>14,000</u>		<u>250,000</u>

Cash Balance, December 31, 1976

9,000

CONSTRUCTION FUND, 1975

Cash Balance, January 1, 1976		0		
Interest earned on Temporary Investments		200,000		
Temporary Investment Maturities		<u>10,000,000</u>		10,200,000

Less:

Capital Improvements and Acquisitions		8,700,000		
Transfer to Other Funds		<u>1,500,000</u>		<u>10,200,000</u>

Cash Balance, December 31, 1976

0

PORT OF SEATTLE

(cont'd.)

Statement of Estimated Fund Balances

For the Year 1976CONSTRUCTION FUND 69A

Cash Balance, January 1, 1976	\$	0	\$		\$
Temporary Investment Maturities		200,000			
Interest earned on Temporary Investments		<u>12,000</u>		212,000	
Less:					
Capital Improvements and Acquisitions				<u>212,000</u>	
Cash Balance, December 31, 1976					0

EDA FUND NO. 3

Cash Balance, January 1, 1976		0			
EDA Grant, Receivable		<u>235,000</u>		235,000	
Less:					
Transfer to General Fund				<u>235,000</u>	
Cash Balance, December 31, 1976					0

EDA FUND NO. 4

Cash Balance, January 1, 1976		0			
EDA Grant Receivable		700,000			
Transfers from General Fund		<u>1,500,000</u>		2,200,000	
Less:					
Capital Improvements				<u>2,200,000</u>	
Cash Balance, December 31, 1976					0

PIERS 90 AND 91 ACQUISITION AND IMPROVEMENT FUND

Cash Balance, January 1, 1976		0			
Temporary Investment Maturities		4,000,000			
Interest earned on Temporary Investments		<u>80,000</u>		4,080,000	
Less:					
Capital Improvements				<u>4,080,000</u>	
Cash Balance, December 31, 1976					0

PORT OF SEATTLE

(cont'd.)

Statement of Estimated Fund Balances

For the Year 1976INCIDENTAL EXPENSE FUND

Cash Balance, January 1, 1976	\$		\$	30,000	\$	
Cash Balance, December 31, 1976						30,000

TRAVEL ADVANCE FUND

Cash Balance, January 1, 1976			15,000		
Cash Balance, December 31, 1976					15,000

INVESTMENT ACCOUNTS

Balance, January 1, 1976	24,630,000		
Temporary Investments	<u>175,000,000</u>	199,630,000	
Less Maturity Transfers		<u>186,144,000</u>	
Balance, December 31, 1976			13,486,000

PORT OF SEATTLE

Capital Improvements and Acquisitions

For the Year 1976

The following list comprises the principal projects, developments, and acquisitions that will be wholly or partially accomplished during the year 1976. Estimated costs are not shown since final detailed plans have not been completed. However, the total of these projects, developments, and acquisitions, when completed, will be in excess of the funds appropriated for capital improvements in 1976.

MARINE TERMINALS

Terminal 1

Development of Barge Terminal

Terminal 5

Improvements to Container Terminal

Terminal 19

Apron Development

Acquisition of Terminal Site

Terminal 20

Miscellaneous Development

Container Crane Completion

Terminal 25

Container Freight Station

Pier 66

Pier and Office Renovation

Piers 90-91

Rehabilitation of Facility

Terminal 105

Property Acquisition and Development

Terminal 115

Property Acquisition and Development

Terminal 118

Development of Barge Terminal

Terminal 128

Barge Terminal Phase II Development

Other

Miscellaneous Property Acquisitions
Material Handling Equipment

SEA-TAC INTERNATIONAL AIRPORT

Airfield

Improvements to Runway 16L/34R

Passenger Terminal

Satellite Transit Passenger Vehicles

Baggage Handling System Improvements

Property Acquisitions

Enlarged Clear Zone Area

Other

Aircraft Crash Rescue Vehicles

Miscellaneous Airport Equipment

PORT OF SEATTLE

Statement of Bonded Indebtedness and Estimated Requirements for Redemption and Interest Payments

For the Year 1976

	<u>Issue Date</u>	<u>Outstanding Jan. 1, 1976</u>	<u>Principal Payments</u>		<u>Outstanding Dec. 31, 1976</u>	<u>Interest Payments</u>	
			<u>Due Date</u>	<u>Amount</u>		<u>Due Date</u>	<u>Amount</u>
<u>GENERAL OBLIGATION BONDS (NOTE A)</u>							
Issue #32	3/ 1/74	\$ 15,025,000	4/ 1/76	\$ 780,000	\$ 14,245,000	4/ 1/76	\$ 385,522.50
						10/ 1/76	360,172.50
Issue #33	9/ 1/75	16,000,000			16,000,000	3/ 1/76	620,000.00
						9/ 1/76	620,000.00
Total General Obligation Bonds		<u>\$ 31,025,000</u>		<u>\$ 780,000</u>	<u>\$ 30,245,000</u>		<u>\$ 1,985,695.00</u>
<u>PARITY REVENUE BONDS (NOTE A)</u>							
Issue #4	11/ 1/63	\$ 2,900,000	11/ 1/76	\$ 320,000	\$ 2,580,000	5/ 1/76	\$ 47,512.50
						11/ 1/76	47,512.50
Issue #5	11/ 1/66	3,930,000	11/ 1/76	285,000	3,645,000	5/ 1/76	82,530.00
						11/ 1/76	82,530.00
Issue #6	11/ 1/67	6,265,000	11/ 1/76	410,000	5,855,000	5/ 1/76	138,517.50
						11/ 1/76	138,517.50
Issue #7	7/ 1/68	7,495,000	7/ 1/76	430,000	7,065,000	1/ 1/76	165,992.50
						7/ 1/76	165,992.50
Issue #8	2/ 1/69	19,460,000	2/ 1/76	155,000	19,305,000	2/ 1/76	513,492.06
						8/ 1/76	508,851.69
Issue #13	11/ 1/71	21,565,000	11/ 1/76	280,000	21,285,000	5/ 1/76	582,110.00
						11/ 1/76	582,110.00
Issue #14	11/ 1/73	108,470,000	11/ 1/76	1,385,000	107,085,000	5/ 1/76	3,123,363.75
						11/ 1/76	3,123,363.75
Issue #15	2/ 1/75	40,000,000	2/ 1/76	870,000	39,130,000	2/ 1/76	1,392,222.50
						8/ 1/76	1,361,772.50
Total Parity Revenue Bonds		<u>\$210,085,000</u>		<u>\$ 4,135,000</u>	<u>\$205,950,000</u>		<u>\$12,056,391.25</u>

PORT OF SEATTLE

Statement of Bonded Indebtedness and Estimated Requirements for Redemption and Interest Payments

For the Year 1976

	<u>Issue Date</u>	<u>Outstanding Jan. 1, 1976</u>	<u>Principal Payments Due Date</u>	<u>Amount</u>	<u>Outstanding Dec. 31, 1976</u>	<u>Interest Payments Due Date</u>	<u>Amount</u>
<u>SECOND LIEN REVENUE BONDS</u>							
Issue #1	1/ 1/71	\$ 1,805,000	1/ 1/76	\$ 260,000	\$ 1,545,000	1/ 1/76	\$ 44,142.50
						7/ 1/76	38,292.50
Total Second Lien Revenue Bonds		<u>\$ 1,805,000</u>		<u>\$ 260,000</u>	<u>\$ 1,545,000</u>		<u>\$ 82,435.00</u>
<u>SECOND LIEN REVENUE WARRANTS</u>							
Issue 1973 #2	10/ 1/73	\$ 3,000,000	6/ 1/76	\$ 3,000,000	\$ -0-	6/ 1/76	\$ 71,250.00
Issue 1973 #3	11/29/73	3,000,000	12/ 1/76	3,000,000	-0-	6/ 1/76	71,250.00
						12/ 1/76	71,250.00
Issue 1974 #1	10/ 1/74	3,000,000		-0-	3,000,000	6/ 1/76	101,250.00
						12/ 1/76	101,250.00
Total Second Lien Revenue Warrants		<u>\$ 9,000,000</u>		<u>\$ 6,000,000</u>	<u>\$ 3,000,000</u>		<u>\$ 416,250.00</u>
Total Bond & Warrant Debt		<u>\$251,915,000</u>		<u>\$11,175,000</u>	<u>\$240,740,000</u>		<u>\$14,540,771.25</u>

PORT OF SEATTLE

Estimated Cost of Operating Administrative Departments

For the Year 1976

	<u>1976 Budget</u>
Accounting Department	\$ 634,815
Systems & Data Processing Department	1,483,740
Executive Department	1,107,920
Personnel Department	269,268
Engineering Department	1,024,311
Public Relations Department	375,817
Trade Development Department	1,590,170
Planning & Research Department	479,429
Department of Real Estate	454,425
Purchasing Department	<u>654,755</u>
	<u>\$8,074,650</u>

PORT OF SEATTLE

Statement of Estimated Cash Expense
for the Cost of Operating
Accounting Department

For the Year 1976

Administrative and General Salaries	\$ 482,065
Office Supplies and Expense	18,000
Small Tools and Equipment	100
Outside Services Employed	70,000
Outside Clerical	1,000
Telephone and Telegraph	8,000
Travel and Reimbursable Expense	2,000
Promotional Hosting Expense	100
Educational Expense	200
Membership Dues and Fees	235
Insurance	750
Regulatory Commission Expense	20,000
Collection and Credit Costs	6,000
Miscellaneous General Expense	100
Administrative Vehicle M & O Expense	3,200
Rental of Equipment	6,000
Armored Car Service	1,665
Lock Box Service	14,400
Maintenance Expense:	
Furniture and Office Equipment	<u>1,000</u>

TOTAL

\$ 634,815

PORT OF SEATTLEStatement of Estimated Cash Expense
for the Cost of Operating
Systems & Data Processing DepartmentFor the Year 1976

Administrative and General Salaries	\$ 850,177	
Office Supplies and Expense	55,200	
Small Tools and Equipment	2,000	
Outside Services Employed	55,500	
Outside Clerical	2,000	
Telephone and Telegraph	13,500	
Travel and Reimbursable Expense	15,000	
Promotional Hosting Expense	250	
Educational Expense	2,500	
Membership Dues and Fees	140	
Insurance	750	
Miscellaneous General Expense	1,000	
Administrative Vehicle M & O Expense	3,200	
Rental of Equipment	547,232	
Allocation of Equipment Rental	(112,470)	
Maintenance Expense:		
Furniture and Office Equipment	1,600	
Other Equipment	121,054	
Allocation of Equipment Maintenance	<u>(14,893)</u>	
Sub-Total		\$1,543,740
Less Cost of S&DP Sales		<u>60,000</u>
TOTAL		<u>\$1,483,740</u>

PORT OF SEATTLE

Statement of Estimated Cash Expense
for the Cost of Operating
Executive Department

For the Year 1976

Administrative and General Salaries	\$ 548,820	
Office Supplies and Expense	2,000	
Small Tools and Equipment	200	
Law Expense	225,000	
Outside Services Employed	150,000	
Outside Clerical	1,000	
Telephone and Telegraph	7,000	
Travel and Reimbursable Expense	44,000	
Promotional Hosting Expense	7,500	
Membership Dues and Fees	100,000	
Insurance	600	
Miscellaneous General Expense	5,000	
Administrative Vehicle M & O Expense	6,300	
Rental of Equipment	10,000	
Maintenance Expense:		
Furniture and Office Equipment	<u>500</u>	
TOTAL		<u>\$1,107,920</u>

PORT OF SEATTLEStatement of Estimated Cash Expense
for the Cost of Operating
Personnel DepartmentFor the Year 1976

Administrative and General Salaries	\$ 240,793
Office Supplies and Expense	2,400
Small Tools and Equipment	750
Outside Services Employed	4,000
Outside Clerical	2,000
Telephone and Telegraph	3,500
Travel and Reimbursable Expense	3,000
Advertising	7,500
Promotional Hosting Expense	750
Educational Expense	1,200
Membership Dues and Fees	275
Insurance	100
Miscellaneous General Expense	1,000
Administrative Vehicle M & O Expense	1,600
Maintenance Expense:	
Furniture and Office Equipment	<u>400</u>

TOTAL

\$ 269,268

PORT OF SEATTLEStatement of Estimated Cash Expense
for the Cost of Operating
Engineering DepartmentFor the Year 1976

Administrative and General Salaries	\$2,410,045	
Office Supplies and Expense	5,000	
General Supplies	15,000	
Small Tools and Equipment	3,000	
Outside Services Employed	20,000	
Outside Clerical	1,000	
Telephone and Telegraph	28,000	
Travel and Reimbursable Expense	20,000	
Promotional Hosting Expense	1,500	
Educational Expense	2,000	
Membership Dues and Fees	2,000	
Insurance	6,000	
Miscellaneous General Expense	5,000	
Vehicle Operating Expense	1,100	
Administrative Vehicle M & O Expense	11,100	
Rental of Equipment	5,000	
Maintenance Expense:		
Furniture and Office Equipment	3,000	
Automobiles	7,000	
Communications Systems	1,000	
Other Equipment	<u>5,000</u>	
Sub-Total		\$2,551,745
Less Transfer to Capital Projects		<u>1,527,434</u>
TOTAL		<u><u>\$1,024,311</u></u>

PORT OF SEATTLEStatement of Estimated Cash Expense
for the Cost of Operating
Public Relations DepartmentFor the Year 1976

Administrative and General Salaries	\$ 198,737
Office Supplies and Expense	5,000
Small Tools and Equipment	500
Photos and Photo Supplies	12,000
Outside Services Employed	5,000
Outside Clerical	1,000
Telephone and Telegraph	2,500
Travel and Reimbursable Expense	10,000
Advertising	7,500
Promotional Hosting Expense	20,000
Trade Promotion	12,000
Educational Expense	200
Membership Dues and Fees	750
In-House Publications	95,000
Insurance	200
Laundry and Dry Cleaning	100
Miscellaneous General Expense	1,000
Administrative Vehicle M & O Expense	3,200
Rental of Space	330
Rental of Equipment	200
Maintenance Expense:	
Furniture and Office Equipment	500
Other Equipment	<u>100</u>
 TOTAL	 \$ <u>375,817</u>

PORT OF SEATTLEStatement of Estimated Cash Expense
for the Cost of Operating
Trade Development DepartmentFor the Year 1976

Administrative and General Salaries	\$ 950,951	
Office Supplies and Expense	25,475	
Janitor Supplies and Expense	2,950	
Small Tools and Equipment	600	
Outside Services Employed	106,823	
Agency Offices	24,000	
Outside Clerical	19,072	
Telephone and Telegraph	82,550	
Travel and Reimbursable Expense	96,300	
Advertising	56,700	
Promotional Hosting Expense	56,460	
Trade Promotion	33,200	
Educational Expense	800	
Membership Dues and Fees	11,360	
Subscriptions	750	
Insurance	2,435	
Laundry and Dry Cleaning	116	
Miscellaneous General Expense	3,900	
Vehicle Operating Expense	2,100	
Administrative Vehicle M & O Expense	7,900	
Rental of Space	62,168	
Rental of Equipment	38,130	
Maintenance Expense:		
Furniture and Office Equipment	1,460	
Automobiles	500	
Other Equipment	<u>3,470</u>	
TOTAL		<u>\$1,590,170</u>

PORT OF SEATTLEStatement of Estimated Cash Expense
for the Cost of Operating
Planning and Research DepartmentFor the Year 1976

Administrative and General Salaries	\$ 475,629	
Office Supplies and Expense	5,000	
Small Tools and Equipment	300	
Outside Services Employed	35,500	
Outside Clerical	2,000	
Telephone and Telegraph	5,000	
Travel and Reimbursable Expense	14,000	
Promotional Hosting Expense	500	
Educational Expense	500	
Membership Dues and Fees	800	
In-House Publications	500	
Subscriptions	26,000	
Insurance	300	
Miscellaneous General Expense	6,000	
Administrative Vehicle M & O Expense	3,200	
Rental of Equipment	3,500	
Maintenance Expense:		
Furniture and Office Equipment	<u>700</u>	
Sub-Total		\$ 579,429
Less Transfer to Capital Projects		<u>100,000</u>
TOTAL		<u>\$ 479,429</u>

PORT OF SEATTLEStatement of Estimated Cash Expense
for the Cost of Operating
Department of Real EstateFor the Year 1976

Administrative and General Salaries	\$ 411,225	
Office Supplies and Expense	3,000	
Small Tools and Equipment	2,000	
Outside Services Employed	15,000	
Outside Clerical	3,200	
Telephone and Telegraph	5,500	
Travel and Reimbursable Expense	5,000	
Promotional Hosting Expense	1,000	
Educational Expense	250	
Membership Dues and Fees	1,200	
Insurance	400	
Laundry and Dry Cleaning	150	
Miscellaneous General Expense	2,200	
Administrative Vehicle M & O Expense	3,200	
Rental of Equipment	100	
Maintenance Expense:		
Furniture and Office Equipment	300	
Other Equipment	700	
TOTAL		\$ <u>454,425</u>

PORT OF SEATTLEStatement of Estimated Cash Expense
for the Cost of Operating
Purchasing DepartmentFor the Year 1976

Administrative and General Salaries	\$ 410,130
Office Supplies and Expense	160,100
Small Tools and Equipment	500
Outside Clerical	4,000
Telephone and Telegraph	17,500
Travel and Reimbursable Expense	1,200
Advertising	2,500
Promotional Hosting Expense	50
Membership Dues and Fees	275
Insurance	350
Laundry and Dry Cleaning	750
Miscellaneous General Expense	100
Administrative Vehicle M & O Expense	1,600
Rental of Equipment	54,200
Maintenance Expense:	
Furniture and Office Equipment	<u>1,500</u>
TOTAL	\$ <u>654,755</u>

PORT OF SEATTLE

Estimated Operating Departments Revenue and Expense

For the Year 1976

	<u>Estimated Cash Revenues</u>	<u>Estimated Cash Expenditures</u>	<u>Estimated Revenue Over (Under) Expense</u>
<u>Marine Terminals</u>			
Pier 2	\$ 27,318	\$ 4,000	\$ 23,318
Terminal 5	1,938,500	272,250	1,666,250
Terminal 18	6,362,400	3,861,470	2,500,930
Terminal 20	2,242,420	1,917,552	324,868
Foreign Trade Zone	41,450	33,230	8,220
Terminal 25	1,350,015	175,553	1,174,462
Pier 28	245,118	390,487	(145,369)
Pier 30	63,300	32,300	31,000
Terminal 37	524,472	110,300	414,172
Pier 42	190,500	102,250	88,250
Pier 43	14,920	790	14,130
Terminal 46	1,000,000	204,425	795,575
Pier 48	136,850	132,100	4,750
Pier 64	126,000	74,425	51,575
Pier 66	55,627	360,314	(304,687)
Pier 86	1,000,000	39,820	960,180
Pier 91	3,000,000	2,128,380	871,620
Canal Waterway	42,380	3,200	39,180
Terminal 102	1,924,835	1,971,966	(47,131)
Terminal 105	278,895	19,620	259,275
Terminal 106	15,895,670	16,563,604	(667,934)
Terminal 107	61,130	630	60,500
Terminal 115	1,490,729	499,331	991,398
Terminal 128	465,500	45,750	419,750
Sub-Total	38,478,029	28,943,747	9,534,282
Anchor Marina	8,667	75	8,592
Fishermen's Terminal	616,419	343,268	273,151
Shilshole Bay Marina	1,298,488	632,688	665,800
Sub-Total	1,923,574	976,031	947,543
Marine Terminals Department	--	507,975	(507,975)
Maintenance Department	--	982,950	(982,350)
Total - Marine Terminals	\$40,401,603	\$31,410,103	\$8,991,500

PORT OF SEATTLE

Estimated Operating Departments Revenue and Expense

For the Year 1976

	<u>Estimated Cash Revenues</u>	<u>Estimated Cash Expenditures</u>	<u>Estimated Revenue Over (Under) Expense</u>
<u>Sea-Tac International Airport</u>			
Airfield	\$19,162,716	\$ 2,514,104	\$16,648,612
Passenger Terminals	7,659,976	7,335,282	324,694
Parking Terminal	3,419,200	1,285,595	2,133,605
Leased Areas - Buildings and Sites	1,010,200	746,511	263,689
Leased Areas - Industrial Sites	21,500	2,100	19,400
Total - Airport	<u>\$31,273,592</u>	<u>\$11,883,592</u>	<u>\$19,390,000</u>
Grand Total - Operating Departments	<u>\$71,675,195</u>	<u>\$43,293,695</u>	<u>\$28,381,500</u>

PORT OF SEATTLEStatement of Estimated Cash Expense
for the Cost of Operating
Marine Terminals DepartmentFor the Year 1976

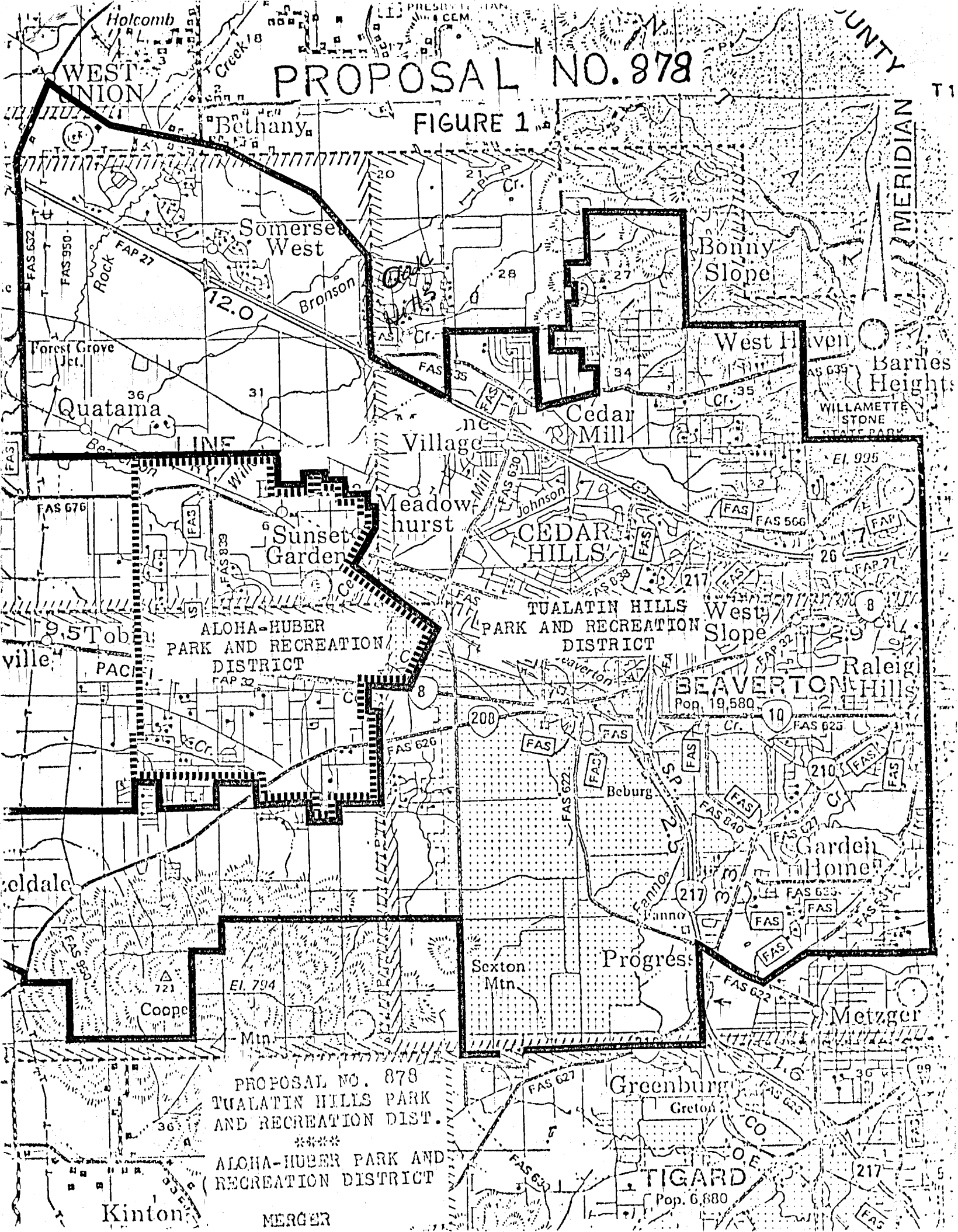
Administrative and General Salaries	\$ 141,050	
Police Officers	314,320	
Office Supplies and Expense	4,000	
Small Tools and Equipment	500	
Miscellaneous Materials and Supply	200	
Outside Services Employed	10,000	
Outside Clerical	500	
Telephone and Telegraph	1,800	
Travel and Reimbursable Expense	8,000	
Promotional Hosting Expense	2,500	
Membership Dues and Fees	350	
Insurance	150	
Laundry and Dry Cleaning	50	
Miscellaneous General Expense	1,500	
Administration Vehicle M & O Expense	4,700	
Rental of Equipment	17,755	
Maintenance Expense:		
Furniture and Office Equipment	<u>600</u>	
TOTAL		\$ <u>507,975</u>

PORT OF SEATTLEStatement of Estimated Cash Expense
for the Cost of Operating
Maintenance DepartmentFor the Year 1976

Administrative and General Salaries	\$ 445,080
Unassigned Labor	101,000
Office Supplies and Expense	2,300
Janitor Supplies and Expense	6,500
Small Tools and Equipment	46,500
Miscellaneous Materials and Supply	180,000
Outside Clerical	750
Telephone and Telegraph	7,500
Travel and Reimbursable Expense	2,400
Promotional Hosting Expense	120
Insurance	8,000
Laundry and Dry Cleaning	7,800
Miscellaneous General Expense	200
Electricity	4,000
Water	600
Heat	4,300
Other Utilities	1,200
Vehicle Operating Expense	26,000
Rental of Equipment	2,000
Security Alarm Services	1,400
Maintenance Expense:	
Buildings	33,000
Entrance Drives and Roads	1,000
Electric Power and Lighting	1,000
Water and Fire Protection	500
Heating Systems	2,500
Shop Tools and Equipment	21,500
Furniture and Office Equipment	1,200
Automobiles	51,800
Communications Systems	5,200
Back Hoe	7,000
Other Equipment	<u>10,000</u>
 TOTAL	 \$ <u>982,350</u>

PROPOSAL NO. 878

FIGURE 1



PROPOSAL NO. 878
TUALATIN HILLS PARK
AND RECREATION DIST.

ALOHA-HUBER PARK AND
RECREATION DISTRICT

Kinton

MERGER

FINANCIAL FORECAST FOR OREGON CITIES AND THE STATE GENERAL FUND

Cities

The League Task Force on City Revenues requested that the staff attempt to document the magnitude of the city finance problem by surveying the larger cities for information on projected revenues and expenditures over the next three fiscal years. A committee of city managers and finance directors was called to assist in the design of the survey questionnaire following the December task force meeting. In mid-December the questionnaire was sent to all Oregon city managers or administrators (77 of 240 cities).

The cities were asked to develop a base budget figure for 1975-76 that excluded self-supporting city services (utilities such as sewer and water), major capital items debt service and special assessments. They were then asked to project the costs of 1975-76 services over the next three fiscal years in one case without additional staff and in the other, projecting the need for increased staff only to provide the same level of services to projected increased population. Suggested assumptions were as follows:

Total employe costs will increase as follows:

1976-77	9% over previous year
1977-78	8% over previous year
1978-79	8% over previous year

Supplies and Services will increase as follows:

1976-77	7% over previous year
1977-78	7% over previous year
1978-79	7% over previous year

The surveyed cities were also asked to project revenues using the following assumptions:

1. Property tax rate of each city will remain at 1975-76 level.
2. Revenue sharing will continue at 1975-76 level.

All other city revenues were projected on the basis of each city's best estimate.

Thirty four cities (44 percent) representing 68 percent of total city population responded to the survey. Sixty percent of the cities over 5,000 population, representing 65 percent of total city population, responded.

The summary of revenue and expenditure information from the cities responding to the survey were projected to include all cities by use of a population ratio. To minimize bias in the process, the statistics from Portland were deleted from the summary prior to projection and then added again to the new summary. Table 1 on the next page shows the summary information derived.

Cities in Oregon are not permitted to deficit finance and the indicated deficits will have to be eliminated. Since personal services compose approximately 70 percent of city general operating expenditures, it is reasonable to assume that reductions will occur in employment without new revenues.

TABLE I

STATEWIDE PROJECTED REVENUE AND EXPENDITURE DATA FOR OREGON CITIES 1976-1979

	Total Projected Net Operating Expenditures With No Increase In Staff Over 1975-76	Total Projected Revenues	Deficit	Total Projected Net Operating Expenditures to Serve New Popu- lation (1½%/year)	Total Projected Revenues	Deficit
1976-77	\$256,673,000	\$245,192,000	(-\$11,481,000)	\$260,523,000	\$245,192,000	(-\$15,331,000)
1977-78	276,159,000	257,132,000	(- 19,027,000)	280,302,000	257,132,000	(- 23,170,000)
1978-79	297,575,000	269,229,000	(- 28,346,000)	302,039,000	269,229,000	(- 32,810,000)

Note: (1) For inflation assumptions different than those indicated, use the following adjustments to indicated expenditures and deficits.

<u>Year</u>	<u>(Per 1% Change in Inflation)</u>
1976-77	\$2.4 million
1977-78	2.6 million
1978-79	2.8 million

(2) Above figures include receipt of federal revenue sharing. If revenue sharing is not extended, indicated deficits will increase by the following amounts:

1976-77	\$ 7 million
1977-78	28 million
1978-79	28 million

Employment data derived from the questionnaire were projected to all cities in the same manner as were revenue and expenditure data and a total employment figure of 9,655 was derived. Total personal services costs per employe are shown in Table II.

TABLE II

PERSONAL SERVICE COST PROJECTIONS

<u>Year</u>	<u>Employees</u>	<u>Total Personal Services Cost</u>	<u>Total Cost/Employe</u>
1976-77	9655	\$173,791,123	\$18,000
1977-78	9655	187,694,413	19,440
1978-79	9655	202,709,966	20,995

If personal services alone were reduced to eliminate the projected deficits, the staff reductions shown in Table III would have to occur.

TABLE III

STAFF REDUCTIONS WITHOUT SERVICES AND SUPPLIES REDUCTIONS

<u>1975-76 Level</u>	<u>1976-77 Reduction</u>	<u>1977-78 Reduction</u>	<u>1978-79 Reduction</u>	<u>Total</u>
9,655	638	341	371	1,350(14%)

If federal revenue sharing is not extended, additional staff reductions would have to occur; 389 in 1976-77 and an additional 1,051 in 1977-78. Total reduction over the three years would total 2,790 or 28.9 percent of the 1975-76 level.

The impact of layoffs would be reduced if services and supplies could be reduced proportional to employe reductions. Using this assumption, personnel reductions are shown in Table IV.

TABLE IV

STAFF REDUCTIONS IF SERVICES AND SUPPLIES ARE CUT PROPORTIONALLY

<u>1975-76</u>	<u>1976-77 Reduction</u>	<u>1977-78 Reduction</u>	<u>1978-79 Reduction</u>	<u>Total</u>
9,655	447	372	372	1,191(12.3%)

Federal revenue sharing expiration would require the additional reduction of 272 positions in 1976-77 and an additional 1,029 in 1977-78. Total reductions would be 2,492 or 25.8 percent.

Assuming reduction of service levels sufficient to balance city budgets in 1976-77, a deficit of \$24,411,000 would remain to fund the reduced level of services during the 1977-79 biennial period.

State General Fund

The Executive Department presented its state general fund revenue and expenditure projections to the Legislative Interim Committee on Revenue on Saturday, January 24. The results are summarized in Table V.

RESULTS OF THE PUBLIC OPINION POLL ON LOCAL GOVERNMENT FINANCE

The League and the Association of Oregon Counties in December commissioned a four-question public opinion poll by the firm of Bardsley and Haslacher, Inc. regarding city and county finance. The questions were added to a 15 question poll on school finance initiated by the Oregon School Boards Association.

The League was sent a computer printout of the responses to the city and county finance questions on January 20. A final report including an analysis of the responses will be prepared by the firm and presented to the League and the Association later this month. The questions and the responses are shown below:

1. As you know, most Oregon cities and counties have experienced increased costs because of population growth, new construction and inflation. As you also know, cities and counties in Oregon operate under the state's six percent property tax limitation law. Is it your impression that this law allows cities and counties to receive additional tax money to pay for growth and inflationary costs, or not?

<u>Yes</u>	<u>No</u>	<u>Undecided</u>
43%	40%	17%

2. Do you believe that cities and counties should, or should not, receive additional tax money over and above the six percent limitation to allow for growth and inflation costs?

<u>Should</u>	<u>Should Not</u>	<u>Undecided</u>
46%	47%	7%

3. Cities and counties say that additional revenues are needed to maintain and improve present services. Which one of the sources do you feel is the best way to raise new revenues for cities and counties?

- 5% (a) A slightly higher property tax.
- 19% (b) A sales tax excluding food and medicines.
- 6% (c) A city-county income tax.
- 60% (d) Receive a share of the state income tax (which cities and counties do not now receive).
- 8% (e) None of them.
- 2% (f) Undecided.

3.a. Which, if any, of these would you vote for?

- 4% (a) A slightly higher property tax.
- 18% (b) A sales tax excluding food and medicines.
- 6% (c) A city-county income tax.
- 55% (d) Receive a share of the state income tax (which cities and counties do not now receive).
- 15% (e) None of them.
- 2% (f) Undecided.

4. Here are some of the main services provided by Oregon cities or counties. Which two or three of these would you say are most in need of improvement?

<u>Total Responses</u>	<u>Service</u>
33	(a) Courts and legal
9	(b) Fire
25	(c) Land use planning and zoning
7	(d) Parks and recreation
36	(e) Police and law enforcement

Total Responses

14
40
40
33

Service

(f) Water and sewage
(g) Streets and roads
(h) Health care/social services
(i) Mass or rapid transit

Straw BallotConstitutional Amendment to Repeal Six Percent Property Tax Limitation

An amendment which would modify the present six percent limitation and provide for an updated property tax base to pay for increased costs of schools, cities and counties.

39% - Favor

52% - Oppose

9% - Undecided

Summary

Initial staff reaction is that the climate is not right for an attempted modification of the six percent limitation. However, preliminary results of the school finance questions indicate a 48 percent-yes, 45 percent-no on the question of updated tax bases for schools. Such a measure, if applied also to cities would aid some cities now forced to seek voter approval of special levies outside the six percent limitation each year. During 1975-76 for example, 77 of Oregon's 240 cities levied property taxes outside the six percent limitation for general operating purposes.

Recommendation

Drop the proposal to sponsor an initiative petition to significantly modify the six percent limitation but continue efforts to include cities in any constitutional amendment revision proposals helpful to cities.

OREGON TAX OVERVIEW IN BRIEF

7-11-61
Revised

I.	Revenue Sources & Trends	
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REVENUE SOURCES & TRENDS
Revenue Source Profiles*

Cities (see Table I)

Oregon cities rely on locally-generated funds for nearly two-thirds of their total financing needs. Property taxes contribute nearly half this amount, 30.5% of total resources. Other local sources include other taxes, 6.9%, services charges and fees, 14.9%, and miscellaneous assessments and earnings, 12.7%.

Federal revenues contribute 20.8% of the cities' totals. Federal revenue sharing accounts for half the federal outlay, or 9.8% of the total city budget resources.

The State government contributes 11.8% to the cities' coffers, nearly all of this in the form of state shared revenues (highway, liquor, cigarette taxes, etc.).

Counties (see Table II)

Federal Land Revenue sharing accounts for 33.5% of total county resources in Oregon. Combined with other Federal sources (General Revenue Sharing, 5.6%, and Grants-In-Aid, 3.4%), the total Federal contribution makes up 42.5% of county budgets.

The counties' own sources follow, comprising 38.3% of the budget. Property taxes account for 22.7% of the counties' revenues.

Counties receive 17.6% of their revenues from state government sources; again, the bulk of this from state shared

*City and county figures are for FY 73-74. Source: Bureau of Governmental Research and Service

revenues. (Caveat: There are significant differences in funding sources among counties of differing size and geographic regions, especially resulting from differences in National Forest and O & C revenues.)

State** (see Table III)

General Fund resources continue to rely heavily on personal income taxes, comprising 59.6% of the General Fund. Federal Revenue Sharing contributes only 2.7% to the state. Miscellaneous taxes and charges (including those passed through to local governments as state shared revenue) are generally nominal sources of the General Fund (i.e., cigarette taxes, 3.1% and liquor sales apportionment, 4.4%).

Other, non-General Fund, resources come largely from Federal funds, 24.4%; bond sales, 15.6%; and use taxes (including gasoline taxes), 13.4%.

In 1975-77, over one-third of the General Fund (\$502 million) will be contributed to local government units (including school districts). Some \$478 million of this expenditure will be made for education.

LOCAL GOVERNMENT FINANCE TRENDS

Cities

A general trend toward "diversifying" city revenue sources continues. Over the past five years, while city budget totals increased by 80%, federal contributions were up 375%, city revenues up only 65%, and state payments up by only 50%.

** Figures are for 1975-77

Federal contributions (and city interest earnings) are accounting for significantly higher percentages of city totals since 1968. The advent of general revenue sharing was responsible for nearly quintupling federal payments between 1968-69 and 1973-74. (Without general revenue sharing, federal grants increased by more than 150% in the five-year period.) Higher interest rates and availability of considerable unspent balances from the previous year's general revenue sharing receipts in 1973-74 also allowed significant city interest earnings.

Although increasing in dollar amounts, property taxes are continuing a long-term trend of declining as a percent of total city revenue. From 1934 to 1974, property taxes declined from 66.5% of total city revenues to only 30.5%, while increasing in absolute amount from \$8.2 million to 79.6 million.

Local taxes other than property taxes (mostly licenses and other business taxes) have increased but still constitute a small proportion of the budget. National trends toward the local imposition of sales, income and other local non-property taxes has not yet been present to any great extent in Oregon cities.

Service charges have remained stable. Service charges and fees have kept pace with city budget totals, aided by rising sewer user charges which constitute the largest source of fees.

State payments continue to increase but at a considerably slower pace. While total city revenues increased by 80% over the last five years, state payments increased only about 50%.

Counties

Trends in county revenue sources generally parallel those of cities. In the past five years, county budget totals have increased by 76.8% while federal grants-in-aid were up 481.6% and national forest revenues were up by 141.4%. State shared revenue, however, increased by only 56.1% and grants-in-aid by 43.7%. Local revenue rose by just 37.2% in the same period.

Federal payments continue to be the largest single source of county revenue and the most rapidly increasing component. As noted above, non-land related federal grants and shared revenues increased more rapidly than did the land-related payments. Those which are land-related continue to be by far the largest in dollar amounts, however.

County contributions continue to drop as a percent of total resources. While county dollar amounts were up by 37.2% over the past five years, their proportion of the total dropped from 49.4% to 38.3%. In the same period, property tax revenues increased by only 15.%, dropping as a proportion of total revenues from 34.4% to 22.5%. Interest earnings were also up.

State payments are increasing but are not keeping pace with other revenue sources. In the five-year period,

state shared revenues dropped from 17.8% to 15.7% of the counties' total receipts while grants-in-aid and other payments fell from 2.3% to 1.8%. These decreases in funding ratios occurred despite a 56.1% and 43.7% actual dollar increase in state funding, respectively.

A few counties have begun to levy local non-property taxes. Although still a relatively insignificant proportion of total revenues, a few counties have undertaken room taxes and solid waste franchise taxes. Proposals are also being considered in various counties for other types of non-property taxes including transaction taxes, general business license taxes and personal income taxes.

SUMMARY

Burgeoning increases in federal assistance have allowed state and local governments to avoid or delay, to some extent, the confrontation of soaring public need expenditures with corresponding increases in local revenue sources. The lion's share of these federal increases, however, have been a result of general revenue sharing. A cut-back or imposition of restrictions on the use of these funds could potentially impact seriously the current and developing source and distribution patterns of state and local revenues.

The state government appears to have benefited most by these changing revenue responsibilities, falling considerably behind the pace of increasing local budget needs.

The revenue burden on cities and counties also appears to be decreasing as reliance on the property tax declines steadily. More realistically, however, the decline in property tax reliance reflects a failing attempt on the part

of local governments to keep an antiquated tax structure at pace with spiraling costs. The following section explores this problem.

THE "SIX PERCENT LIMITATION"

What it is, and How it works

Oregon's constitutional six percent limitation on property taxation began early in this century in statutory form. The 1915 law was enacted in response "to a general demand that tax levies and public expenditure be restricted and limited..." The statute was invalidated in a court test because it "attempted to restrict the power of cities and towns to levy taxes..." and therefore was in violation of the constitutional home rule provisions. By the initiative process, however, the substance of the statute was proposed as a constitutional amendment and approved at the general election in 1916 as Article XI, Section 11.

Amended from time to time, the entire section was revised in 1962 and replaced with the following:

(1) Except as provided in subsection (3) of this section, no taxing unit, whether it be the state, any county, municipality, district or other body to which the power to levy a tax has been delegated, shall in any year so exercise that power to raise a greater amount of revenue than its tax base as defined in subsection (2) of this section. The portion of any tax levied in excess of any limitation imposed by this section shall be void.

(2) The tax base of each taxing unit in a given year shall be one of the following:

(a) The amount obtained by adding six percent to the total amount of tax lawfully levied by the taxing unit, exclusive of amounts described in paragraphs (a) and (b) of subsection (3) of this section, in any one of the last three years in

which such a tax was levied by the unit; or

(b) An amount approved as a new tax base by a majority of the legal voters of the taxing unit voting on the question submitted to them in a form specifying in dollars and cents the amount of the tax base in effect and the amount of the tax base submitted for approval. The new tax base, if approved, shall first apply to the levy for the fiscal year next following its approval.

(3) The limitation provided in subsection (1) of this section shall not apply to:

(a) That portion of any tax levied which is for the payment of bonded indebtedness or interest thereon.

(b) That portion of any tax levied which is specifically voted outside the limitation imposed by subsection (1) of this section by a majority of the legal voters of the taxing unit voting on the question.

(4) Notwithstanding the provisions of subsections (1) to (3) of this section, the following special rules shall apply during the periods indicated:

(a)...

(b) During the fiscal year following the annexation of additional property to an existing taxing unit, the tax base of the annexing unit established under subsection (2) of this section shall be increased by an amount equal to the equalized assessed valuation of the taxable property in the annexed territory for the fiscal year of annexation multiplied by the millage rate within the tax base of the annexing unit for the fiscal year of annexation, plus six percent of such amount.

(5) The Legislative Assembly may provide for the time and manner of calling and holding elections authorized under this section. However, the question of establishing a new tax base by a taxing unit other than the state shall be submitted at a regular state-wide general or primary election.

(a) During the fiscal year following the creation of a new taxing unit which includes property previously included in a similar taxing unit, the new taxing unit and the old taxing unit may not levy amounts on the portions of property received or retained greater than the amount obtained by adding six percent to the total amount of tax lawfully levied by the old taxing unit on the portion received or retained, exclusive of amounts described in paragraphs (a) and (b) of subsection (3) of this section, in any one of the last three years in which such a tax was levied.

The purpose of Section 11 is to place a limit on the increase that any unit of government can make in property taxes in any year without approval of the voters. It is a restriction

upon the tax levying powers of governing bodies, rather than a restriction upon the amount of taxes levied against specific property.

The six percent limitation applies to the dollar amount of taxes levied, not to the rate of taxation. Therefore, for example, sudden doubling of the value of taxable property in a city or county would not enable a corresponding increase in tax levies because the limitation applies regardless of assessed valuation.

The limitation applies only to ad valorem taxation (property taxes). The Oregon Supreme Court has held specifically that it does not apply to municipal license taxes and by the same reasoning it would not apply to other non-property taxes and revenues, including the state income tax, the state gas tax, special assessments by counties or cities for local improvements, or service charges for sewer and water service.

The provision limiting tax levies to 106% of the amount levied "in any one of the last three years in which such a tax was levied by the unit" was enacted in response to economic fluctuations in the depression and post-war eras. As it now stands the provision allows lowering of the levy or omission of the tax levy completely for any number of years without "losing" the tax base. However, a unit which levies part but not all of its tax base must use that levy as one of the three "last" years in which a tax was levied in determining the amount it may levy in future years.

Under the present wording, levies of two kinds are outside the tax base--that is, such levies are counted neither

in determining the amount levied in previous years nor in computing the amount that may be levied in the present or future years. First, levies made for the purpose of paying principal and interest on bonded debt are outside the tax base. Second, levies specifically voted by the people are outside the tax base. Such levies are referred to as "special levies" and they may be approved by the voters for a single year, a given number of years, or for an indefinite period of time.

In addition to debt levies and special levies, the tax base established for any given year may be exceeded in a future year if the voters approve establishment of a new tax base. Ballot measures for new tax bases must state the amount of the new base in dollars and cents, and may be voted upon only at the biennial primary or general elections. The Supreme Court has ruled that the six percent increase provision applies to the new tax base, and also that the full amount of the voted tax base remains available as the basis for computation of future levies even though actual levies have been less than that amount.

The provision for establishing a new tax base by vote of the people was added by amendment in 1952. The same amendment added a provision for increasing the tax base without further vote of the people in case of annexation of new territory to a taxing unit or in case of consolidation of two or more similar taxing units (e.g., school districts, cities, fire districts, etc.). Since adoption of the 1952 amendments, the Attorney General and the State Tax Commission have held that a newly organized or incorporated governmental

unit has no tax base until one is specifically approved by a vote of the people. Accordingly, such new taxing units may levy only for debt service or by special levies until they approve a tax base. Before the 1952 amendments and their interpretation, the amount of the first year's levy by a new taxing unit was deemed its tax base.

In 1974 an attempt was made to consider general revenue sharing moneys as "tax lawfully levied" if, because of the revenue sharing moneys, the maximum levy within the tax base was not made (the amounts were to be included only up to the difference between the amount levied and that which could have been levied within the tax base.) The amendment would have prevented local jurisdictions from being "penalized" in future years for not making full levies in a prior year when revenue sharing funds were relied on. The amendment was defeated in the 1974 general election by a narrow margin.

The Problems it Causes

Oregon is the only state in the nation with a property tax limitation based solely on the "dollars levied" rather than on the rate. Because of this dollar limitation, increases in assessed valuation due to growth, development and inflation do not benefit the local taxing unit.

Since property tax revenues make up only a portion of local revenues, each year the needed increase in revenues exceeds 6%, the additional amounts must be derived by increasing other local sources over 6%, requiring changes in tax base, special levies, etc. each year.

As a result, 16 counties made property tax levies outside the 6% limit in 1974 and only four out of 67 cities over 2,500 population were able to get by exclusively with levies inside the limit.

Whether because of the size of the limitation or its nature, the major objections to the 6% limitation can be summarized by the fact that it is not responsive to growing demands on the public unit in times of growth and inflation.

ALTERNATIVES

Several alternative amendments to Article XI, Section 11 are currently being drafted and considered. Briefly they are as follows:

1. Allow tax bases to be increased annually by the amount of increased valuation occurring in all annexed areas. (LOC Rev. Task Force)
2. Allow the tax bases of areas experiencing rapid growth (i.e., 10% increased valuation per year) to be increased by the amount of increased value (in the entire unit). (LOC Rev. Task Force)
3. Allow the tax base to be increased by the amount of value increase due to "improvements made to real property" in the taxing unit (i.e.,: new construction, to be defined by the legislature). (LOC Rev. Task Force)
4. Change Article XI, Section 11 completely to provide for a limitation based on the tax rate rather than the dollar amount. (LOC Rev. Task Force)
5. Exempts school districts from the existing limitations. Creates separate provisions for establishing and defining tax bases for school districts. (LC98A-

Legislative Revenue Comm.)

6. Exempts school districts from the existing limitations. Creates separate provisions for defining tax bases for school districts. Includes state-provided school support in computation of district tax base and requires set-off by the state against district levy in amount equal to the state-provided support. (LC98B, Legislative Revenue Comm)
7. Same as above, including school support from the county school fund in the tax base and providing set-offs for same. (LC98C, Legislative Rev. Comm.)
8. Exempts school districts from the existing limitations. Creates separate provisions for school districts based on tax rates rather than dollar amounts. (LC99, Legis. Rev. Comm.)

REAPPRAISING STATE-LOCAL RESPONSIBILITIES

If the lack of sufficient state and local revenues were the only problem in meeting local needs, it would seem a simple solution to either increase state-collected revenues or enable greater revenues to be collected locally.

Any number of rate increases and new taxes might be proposed--and have been at one time or another--to merely increase available state revenues. These include various increases in the personal income tax, corporate tax, a state-wide property tax, numerous excise taxes, a sales tax and lotteries. Table IV lists a number of specific alternatives and estimates of the additional dollars each might be expected to generate. (Dept. of Revenue. 1974)

Locally-raised revenues might also be enabled to increase proportionate to rising costs primarily through relaxation of local taxing restrictions. Considerations might include amendment of the "six percent limitation" on property taxation, discussed above, re-evaluation of property tax exemptions which may no longer reflect current needs and goals, and enabling legislation (where necessary), political support and financial incentives for local non-property taxes and fees such as local income taxes, hotel-motel taxes, business license taxes, local vehicle taxes, transaction taxes, various franchise taxes, local sales taxes, increased user fees, etc.

Indicators of voters' response to measures such as these are not promising, however. Oregonians have now taken action on 11 income tax proposals, 6 sales tax proposals, 8 cigarette tax proposals, one transactions tax (to finance a citizens retirement program) and one local option vehicle tax. The results: no income tax bill has passed since 1930, the sales tax has never passed, the local option vehicle tax was defeated by 80% of the voters. Table V shows the full tax voting record.

Increasing the revenues available to state and local governments from new sources is certainly a necessity to meet future needs, particularly in light of the state's transitional reliance on property tax receipts which do not respond proportionately to growing costs. But even significant increases in state and local revenues alone--if in fact they could be achieved--still would not resolve the growing fiscal disparities among "balkanized" communities, competition for the property tax dollar between school districts and municipalities, disproportionate burdens on central cities in the provision of services

of areawide benefits, prolonging the life of some local units (including special districts and school districts) which have long since lost their political and economic viability, etc.

A number of avenues are open to the state to assume a more responsible role in alleviating some of these problems. Each, in itself, has far reaching implications and ramifications, the discussion of which is far beyond the scope of this overview. Briefly stated, though, they may include:

- State assumption of substantially all responsibility for financing education while retaining local policy making authority.
- State funding of a school equalization program to extend additional financial assistance to school districts handicapped in raising sufficient property tax revenue for education where overburdening city and county needs put an extraordinary demand on the local tax base area.
- Provisions to equalize disproportionate tax efforts by poorer local jurisdictions by distributing state aid according to local fiscal capacity, need and tax effort.
- Greater state participation and assistance in local and regional mass transit services to relieve the inequitable burdens often falling to one jurisdiction.
- Re-examination of state highway expenditures and allocations in recognition of urban-rural service level needs and local financial abilities.
- Relaxation of state requirements and limitations on the local use of highway fund dollars and other state shared revenues allowing local flexibility to address current needs.

- Increasingly greater state assumption of costs of all new programs or standards statutorily required of local governments.
- Re-examination of local government structures and organizations in terms of the services they provide, initiating statutory and constitutional changes where necessary to phase out antiquated, unnecessary or overlapping structures.
- Statutorily set criteria for the economic and political viability of all governmental units including fiscal capacity, economic composition, population and geographic size sufficient to provide adequate services at a reasonable cost, etc., phasing out continued state support to non-viable units.
- Set and enforce more meaningful performance standards as well as fiscal standards for state grants-in-aid such as minimum service levels, client eligibility, citizen participation, or other factors appropriate to the particular program.

MH:kw
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City Revenue Sources

FY 73-74

Source	Total	% of Total	Source	Total	% of Total
I. REVENUE FROM OWN SOURCES			II. INTERGOVERNMENTAL REVENUE		
A. Tax Revenues			A. Federal Revenues		9.8%
Property Taxes	\$79,642,770		General Revenue		
Franchise Taxes	9,535,114		Sharing	\$25,656,695	
Payments in Lieu of Taxes	1,577,872		Grants-In-Aid:		
Business Licenses and Taxes	6,716,447		Sewer Systems	17,146,806	
Other Taxes	257,293		Water Systems	903,849	
Subtotal:			Parks & Open Space	791,713	
Tax Revenues	\$97,729,496	37.4%	Airports	679,372	
			Manpower Programs	2,050,438	
			Law Enforcement Program	1,999,907	
B. Local Nontax Revenues			Streets and Highway Safety	497,435	
Service Charges & Fees:			Other Grants-In-Aid	4,647,022	
Sewer User Charges	23,928,855		Subtotal:		10.0
Parking Fees	3,158,971		Federal Revenues	\$54,383,287	20.8%
Park and Recreation Fees	2,921,694				
Airport Revenues	895,443		B. State Revenues		
General Development Charges	260,677		Highway Revenue	15,835,198	
Other Construction & Land Use Fees	2,985,487		Liquor Revenue	8,207,589	
Other Service Charges & Fees	4,736,467		Cigarette Tax Revenue	3,333,818	
Subtotal:			Sewer System Grants	3,020,279	
Service Charges & Fees	\$38,897,594	14.9	Other State Revenues	374,717	
			Subtotal:		11.8%
Miscellaneous Local Nontax Revenues:			State Revenues	\$30,771,601	
Special Assessments	11,940,478				
Fines and Forfeitures	3,686,663		C. Inter-Local Revenues		
Interest Earnings	11,284,064		Counties	3,030,671	
Rental & Sale of Real Property	2,755,919		Special Districts & Other Cities	3,000,332	
Other Misc. Local Nontax Revenue	3,776,758		Subtotal: Inter-Local Revenues	\$ 6,031,053	
Subtotal: Miscellaneous Local Nontax Revenue	\$33,445,882	12.7			2.3
			TOTAL INTERGOVERNMENTAL REVENUE	\$ 91,185,941	34.9%
Utility Revenue	\$52,606,265				
Subtotal: Local Nontax Revenues	\$124,939,741		TOTAL GENERAL REVENUE^a	\$261,248,913	
TOTAL REVENUE FROM OWN SOURCES	\$222,669,237	65.0%	TOTAL REVENUE^b ALL SOURCES	\$313,855,178	

Source: Bureau of Governmental Research & Service

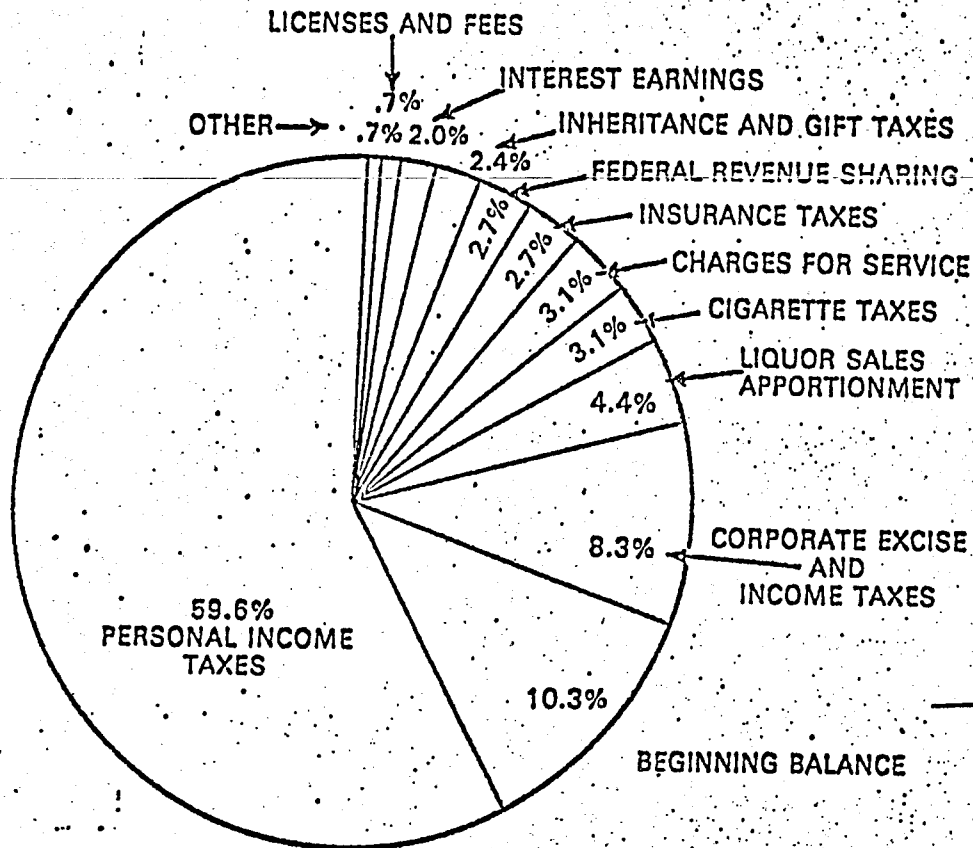
Table I

Total

Table II

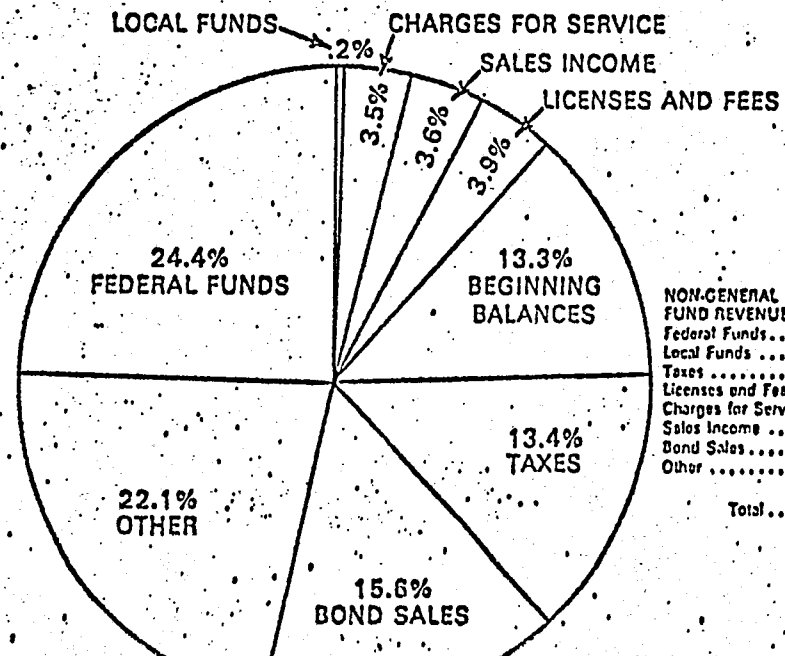
Source: Bureau of Governmental
Research and Service

75-77 GENERAL FUND RESOURCES*



BEGINNING BALANCE	\$172,510,579
PERSONAL INCOME TAXES	950,000,000
CORPORATE EXCISE AND INCOME TAXES	132,000,000
LIQUOR SALES APPORTIONMENT	69,529,792
CIGARETTE TAXES	49,381,500
CHARGES FOR SERVICE	48,819,937
INSURANCE TAXES	42,700,000
FEDERAL REVENUE SHARING	43,370,000
INHERITANCE AND GIFT TAXES	38,100,000
INTEREST EARNINGS	32,000,000
LICENSES AND FEES	11,566,715
OTHER	11,421,691
TOTAL GENERAL FUND RESOURCES	1,601,400,214
LESS PROPERTY TAX RELIEF	-157,500,000
TOTAL GENERAL FUND AVAILABLE	\$1,443,900,214

1975-77 NON-GENERAL FUND RESOURCES*



NON-GENERAL FUND REVENUES	1975-77 Estimated
Federal Funds	\$1,105,052,832
Local Funds	8,844,583
Taxes	589,114,554
Licenses and Fees	173,666,027
Charges for Service	156,347,139
Sales Income	160,930,374
Bond Sales	690,750,000
Other	927,291,559

Total..... \$3,862,805,059

Estimated Revenue
(Millions)

	<u>1976-77</u>
Personal Income Tax	
1% net receipts tax	\$123.3
1% effective tax rate	65.4
1% surtax	4.6
1% wage tax (individuals)	100.5
Federal tax deduction	154
Capital gains	(17-26)
Estimated payment (one-time pickup)	18
Corporation Income Tax	
1% increase in rates	12.4
Personal property tax offset	5
Increase minimum to \$100	.750
Employer Payroll Tax - %	82.2
Property Tax	
Statewide property tax (\$10/\$1,000 TCV)	293.6
Statewide land tax (\$10/\$1,000 TCV)	79.9
Statewide property tax except residential/ rental homes (\$10/\$1,000 TCV)	151.2
Lottery (New Jersey-type)	8-10
Sales Tax	
1% broad base (Washington-type)	101.8
1% California-type	85.8
1% value Added	151.7

	<u>Rate Change</u>	<u>Estimated Revenue Annually (In \$1,000)</u>
Selected Excise Taxes		
Cigarette	1 cent per pack	\$ 3,500
Gasoline	1 cent per gallon	12,000
Vehicle license	To Washington (2% of MV)	34,000
Hotel-motel tax	Per 1% of tax on retail price	1,300
Restaurant & Bar		
Sales	Per 1% of tax on retail price	4,000
Cigars	Per 1% of tax on whsle. price	75
Club dues	Per 1% of tax on dues	80
Admissions	Per 1% of tax on admission price	600
Cameras & Film	Per 1% of tax on whsle. price	530
Phonograph records	Per 1% of tax on whsle. price	70
Musical inst.	Per 1% of tax on whsle. price	90
Passenger Autos	Per 1% of tax on list price	5,400
Pick-up trucks	Per 1% of tax on list price	750
Refrigerators & freezers	Per 1% of tax on whsle. price	435

Table IV

Change

Estimated Revenue
(Thousands)

Selected Excise Taxes

Radio & TV sets
Electric, gas & oil
appliances
Motorcycles
Auto parts and
accessories
Lubricating oil
Tires & tubes

Per 1% of tax on whsle. price
Per 1% of tax on whsle. price
Per 1% of tax on list price
Per 1% of tax on whsle. price
Per 1% of tax on whsle. price
Per 1% of tax on whsle. price

\$ 875
750
150
2,000
80
750

Soft drinks

1¢ on each bottled soft drink;
\$1 per gal. or 4/5¢ per ounce on
soft drink syrup; 1¢ per ounce
on soft drink powder and juice
drink base products

6,400

Deeds of convey-
ance

50¢ on value more than \$100, but
not over \$500; 50¢ for each
additional \$500 or part thereof

1,250

1/ Does not include taxes on "use fuel" or "aircraft gas".

OTE: The revenue estimates on this table are first approximations.

RECORD OF VOTER ACTION ON STATE INCOME, SALES,

CIGARETTE AND VEHICLE TAX PROPOSALS

THROUGH 1973

Income Tax Measures		Referred by	YES		NO		Total
			No.	%	No.	%	
Nov. 6, 1923	Income tax act . . .	Legislature	58,647	50.2°	58,131	49.8	116,778
Nov. 4, 1924	Income tax repeal . .	Initiative	123,799	52.7°	111,055	47.3	234,854
Nov. 2, 1926	Income tax bill with property tax offset.	Initiative	50,199	29.1	122,512	70.9°	172,711
Nov. 2, 1926	Income tax bill . . .	Initiative	83,991	47.2	93,997	52.8°	177,988
June 28, 1927	Income tax bill . . .	Legislature	48,745	42.1	67,039	57.9°	115,784
Nov. 6, 1928	Income tax bill . . .	Initiative	118,696	47.2	132,961	52.8°	251,657
Nov. 4, 1930	Income tax bill . . .	Ref. Pet.	105,189	52.5°	95,207	47.5	200,396
Nov. 8, 1932	Income tax increase.	Initiative	144,502	47.1	162,468	52.9°	306,970
Nov. 8, 1960	Income tax increase.	Ref. Pet.	115,610	16.9	570,025	83.1°	685,635
Oct. 15, 1963	Income tax increase.	Ref. Pet.	103,737	22.2	362,845	77.8°	466,582
May 1, 1973	Income tax increase; school finance . . .	Legislature	253,682	41.5	358,219	58.5°	611,901
Sales Tax Measures							
ly 21, 1933	Sales tax bill . . .	Legislature	45,603	21.4	167,512	78.6°	213,115
May 18, 1934	School relief sales tax	Ref. Pet.	64,677	29.3	156,182	70.7°	220,859
Jan. 31, 1936	Sales tax bill . . .	Legislature	32,106	14.6	187,319	85.4°	219,425
Nov. 7, 1944	Sales tax bill . . .	Legislature	96,697	26.4	269,276	73.6°	365,973
Oct. 7, 1947	Sales tax bill . . .	Legislature	67,514	27.2	180,333	72.8°	247,847
June 3, 1969	Sales tax bill . . .	Legislature	65,077	11.4	504,274	88.6°	569,351
Cigarette and Tobacco Tax Measures							
Nov. 2, 1926	Cigarette and tobacco tax	Ref. Pet.	62,254	33.6	123,208	66.4°	185,462
Nov. 3, 1942	Cigarette tax to support pub. schools	Ref. Pet.	110,643	46.5	127,366	53.5°	238,009
June 22, 1945	Cigarette tax to support pub. schools	Legislature	60,321	47.2	67,542	52.8°	127,863
Oct. 7, 1947	Cigarette tax	Ref. Pet.	103,794	42.4	140,876	57.6°	244,670
Nov. 4, 1952	Cigarette tax	Ref. Pet.	233,226	36.1	413,137	63.9°	646,363
Nov. 6, 1956	Cigarette tax	Ref. Pet.	280,055	40.3	414,613	59.7°	694,668
May 24, 1966	Cigarette tax	Legislature	310,743	63.1°	181,957	36.9	492,700
Jan. 18, 1972	Cigarette tax incr..	Ref. Pet.	245,717	50.9°	236,937	49.1	482,654
Transactions Tax Measure							
Nov. 8, 1938	Transactions tax . .	Initiative	112,172	33.8	219,557	66.2°	331,729
Vehicle Registration							
May 23, 1972	City-Co. vehicle tax	Ref. Pet.	120,027	19.6	491,551	80.4°	611,578

Table V

ALTERNATIVES FOR AMENDING THE SIX PERCENT CONSTITUTIONAL PROPERTY TAX LIMITATION

1. Increase Tax Bases in Annexed Areas. Amend section 11(4)(b) of Article XI as follows:

During each (the) fiscal year following the annexation of additional property to an existing taxing unit, the tax base of the annexing unit established under subsection (2) of this section shall include (be-increased-by) an amount equal to the equalized assessed valuation of the taxable property in the annexed territory for that year (the-fiscal-year-of-annexation) multiplied by the millage rate within the tax base of the annexing unit for the fiscal year of annexation, plus six percent of that amount.

2. Increase Tax Bases in Rapidly Growing Areas. Delete the existing section 11(4)(b) of Article XI and replace it with the following:

Whenever the equalized assessed valuation of the taxable property in a taxing unit other than the state increases ten percent or more over the equalized assessed valuation of taxable property in the previous fiscal year, then the tax base of the taxing unit established under subsection (2) of this section shall be increased by an amount equal to the increase in the equalized assessed valuation multiplied by the millage rate within the tax base of the taxing unit for the previous fiscal year, plus six percent of that amount.

3. Increase Tax Bases According to New Construction. A new subparagraph (4)(c) would be added to Article XI, section 11 to read as follows:

Whenever the equalized assessed valuation of the taxable property in a taxing unit other than the state increases over the equalized assessed valuation of taxable property in the previous fiscal year, then the tax base of the taxing unit established under subsection (2) of this section shall be increased by an amount equal to the increase in the equalized assessed valuation multiplied by the millage rate within the tax base of the taxing unit for the previous fiscal year, plus six percent of that amount. As used in this paragraph, increase means that amount attributable to improvements made to real property as determined by rules and regulations prescribed or authorized by the Legislative Assembly.

4. Change Limitation to a Rate Basis. Section 11 would be entirely replaced with the following:

Except by vote of the people and except for that portion of any tax levied which is for the payment of bonded indebtedness or interest thereon, no taxing unit shall levy an ad valorem tax (on real property and personal tangible property) in any year so as to exceed the percentage that the total tax levied by the unit represents to the true cash value of all taxable property in the unit in any of the last three years in which the power was exercised.

Survey of Local Government Finance
for the
Clackamas, Multnomah, Washington County Area

A. Scope and Characteristics of Local Units.

1. Local Units, Number and Classification.
2. Population
3. Financial Indicators
 - a. Value of Taxable Property
 - b. Property Taxes Levied
 - c. Allocation of Property Tax
 - d. Budget Expenditures
 - e. Indebtedness
4. Legal, Structural and Political Considerations
5. Functions
6. Public Services by Others

B. Local Revenue Structure

1. Characteristics
 - a. General Observations
 - b. Circumventing Restrictions
2. Types of Revenue
 - a. Classification
 - b. Trends
3. Legal Capacity
4. Fragmentation
5. Economic Considerations
6. General Objectives

C. Financing of Local Services

1. Elements of Local Financing Policy
2. Scope of Local Finance
3. Revenue-Expenditure Relationships

D. State and Federal Impacts

E. Local Budget Process

1. Purpose
2. Elements of Budgeting

F. Special Considerations

1. Property Taxation
2. Bonding
3. Special Assessments
4. Tax Increment Financing
5. Tax Equalization - Education

Survey of Local Government Finance
for the
Clackamas, Multnomah, Washington County Area

A. Scope and Characteristics of Local Units.

1. Local Units, number and classification.

<u>Type of Unit</u>	<u>Number in Area</u>
County	3
City	30
Port District	1
Metro Service District	1
Tri-Met Transportation District	1
Water District	46
Fire District	36
Water Control District	5
Drainage District	7
Sanitary District	4
Park & Recreation District	4
Vector Control District	1
Cemetery District	1
Lighting District	16
Road District	18
County Service District	8
School District	71
Community College District	3

2. Population.

<u>Unit</u>	<u>1960</u>	<u>1970</u>	<u>1974</u>
Clackamas	113,038	166,088	196,900
Multnomah	522,813	556,667	544,900
Washington	92,237	157,920	189,400
Total	728,088	880,675	931,200
Portland	372,676	379,967	372,200
Beaverton	5,937	18,577	22,100
Gresham	3,944	10,030	20,500
Lake Oswego	8,906	14,615	19,000
Milwaukee	9,099	16,444	18,300
Oregon	1,769,000	2,091,000	2,266,000

A. Scope of Local Units - Continued.

3. Financial Indicators.

a. Value of Taxable Property.

<u>Unit</u>	<u>1960</u>	<u>1970</u>	<u>1974</u>
Clackamas			\$2,423,800,000
Multnomah	\$2,612,179,000	\$4,643,244,000	\$6,601,800,000
Washington			\$2,275,500,000
Portland	\$1,685,791,000	\$3,343,101,000	\$4,638,500,000
Gresham	\$ 17,446,150	\$ 83,889,000	\$ 205,890,000

b. Property Taxes Levied, all units.

Clackamas	\$	\$	\$ 64,195,000
Multnomah	\$ 71,125,000	\$142,593,000	\$ 212,285,000
Washington			\$ 61,133,000

Portland	\$ 16,783,000	\$ 32,231,000	\$ 38,053,000
Gresham	\$ 126,000	\$ 243,000	\$ 277,000

c. Allocation of Property Tax by Unit.

	<u>1974</u>
Counties: Clackamas	\$2,763,167
Multnomah	30,273,772
Washington	3,418,401
Cities: Portland	38,053,139
All others	9,859,000
Port	6,551,000
MSD & Tri-Met	0
Water Districts	1,230,000
Fire Districts	12,594,000
Other Special Districts	2,217,000
Community Colleges	11,588,000
School Districts	219,065,000

A. 3. Financial Indicators - Continued.

d. Budgets.

<u>Unit</u>	<u>1960</u>	<u>1970</u>	<u>1974</u>
Multnomah County	\$32,632,000	\$57,967,000	\$101,631,658
Portland	59,722,000	150,929,000	237,852,000
Gresham	499,560	2,708,000	13,307,000
Port	20,602,000	48,580,000	168,106,000
Tri-Met	-	22,515,000	51,170,000
School District 1	37,225,000	73,554,000	111,876,000
All other Sch. Dists.	18,153,000	39,970,000	55,358,000

e. Indebtedness.

Multnomah County	\$13,158,000	\$ 3,300,000	\$ 600,000
Portland	42,342,000	48,550,000	36,641,000
Gresham	827,600	1,700,000	8,007,500
Port	10,520,000	24,150,000	94,161,000
Tri-Met	-	none	none
School District 1	none	none	none
All other Sch. Dists.	13,108,650	18,457,000	16,338,000

4. Legal, Structural and Political Considerations.

Examine legal basis for each class of local unit; the internal legislative and administrative structure; and, representation on governing bodies and involvement of citizen groups.

5. Functions.

- a. Authorized by law.
- b. Current service patterns, quantitative and qualitative.
- c. Contractual arrangements.

6. Public Services by Quasi-Public and Private Agencies.

Identify services of a public nature provided by quasi-public or private agencies, for example library, zoo, private water companies, and examine relationship to public finance.

B. Local Revenue Structure.

1. Characteristics.

a. General Observations.

- 1) The property tax is the single largest source of tax revenue.
- 2) There are marked differences in the burden of local taxes between cities and unincorporated areas.
- 3) All property tax measures are subject to prior voter approval.
- 4) Local units are partially dependent upon financial help from the state and federal level.
- 5) Local boundaries are fluid and subject to frequent change.
- 6) Local units have economic resources that could be taxed but they are restricted by law and conventional wisdom from doing so.
- 7) Local financial policies must be planned and executed within constitutional and statutory limitations, administrative supervision of certain functional areas by the state and controls imposed by the federal government as a condition to grants and loans. The units are vulnerable to decisions made at higher levels of government.
- 8) Fragmentation of local units tends to produce a unilateral response to public policy development and administration.
- 9) The complexity and variety of local finance problems has produced important innovations, e.g., balanced annual operating and capital budgets, financing by new kinds of revenue or other qualified bonding approaches; standardized governmental accounting.

b. Methods of Circumventing Restrictions.

- 1) Referenda to exceed constitutional or statutory limits.
- 2) Shift financing from general revenue source to user taxes or enterprise operations.
- 3) Indirectly pledging future resources by way of lease-back arrangements.

B. 1. b. Methods of Circumvention - Continued

- 4) Create new and overlapping units (fragmentation) with new or additional taxing and revenue raising ability.
- 5) Transfer local functions to state government.
- 6) Develop non-property tax revenues, grants, loans and state subventions.
- 7) Use of revenue bonding which does not require a referendum.

2. Types of Revenue.

a. Classification by Source and Unit.

- 1) Taxes.
- 2) Licenses and Permits.
- 3) Intergovernmental Revenue.
- 4) Charges for Services.
- 5) Fines and Forfeitures.
- 6) Other (Interest, Rent, Special Assessment)

b. Identify Trends.

3. Legal Capacity.

a. Identify legal constraints and options.

4. Fragmentation.

- a. Determine advantages and disadvantages of multi-level structure of local government on ability to generate revenue and deliver services.

5. Economic Considerations.

- a. Evaluate effects of current revenue structure on private economy.

6. General Objectives of Metropolitan Finance.

- a. A structural framework that enables urban finance to meet responsibilities.

B. 6. General Objectives - Continued.

- b. The allocation of economic resources in the metropolitan area to local governments so that they may render assigned services.
- c. A division of responsibility for meeting urban needs between local governments and state agencies.
- d. A revenue system supporting local functions that is equitable to users and taxpayers.

C. Financing of Local Services.

1. Elements of Local Financing Policy.

- a. General level of services to be provided the public.
- b. Relative emphasis upon different revenue sources.
- c. Financing of capital improvements from current revenue as distinguished from future revenue - debt financing.
- d. Pattern of current wages, deferred wages, fringe benefits and work standards.
- e. Ability for short-term financing.
- f. Nature of long term debt as it concerns maturity schedules, the term, revenue and general obligation bonding.
- g. Adjustments of tax rates and levels of expenditure to changes in local economy.
- h. Performance of public service by contract or force account.

2. Scope of Local Finance.

- a. Selection, incidence and effects of local taxes.
- b. Economic impact of taxation, expenditure and borrowing on private sector.
- c. Use of local resources for income redistribution.
- d. Selection of priorities.
- e. Adjusting for dedicated revenue and enterprise operations.
- f. Consequences of federal fiscal policy.

C. Financing of Local Services - Continued.

3. Relationship of Revenues to Expenditures.

a. Match general and dedicated revenues to functional categories including:

- 1) General Government
- 2) Public Safety
- 3) Public Health, Education, Welfare
- 4) Public Recreation
- 5) Public Works
- 6) Other

D. State and Federal Impacts.

1. Categorical Grants and Revenue Sharing.
2. Functional Shifts.
3. Special District Legislation.
4. State Subventions.
5. Federal monetary and fiscal policy.

E. Local Budget Process.

1. Purpose.
2. Elements of Municipal Budgeting.

F. Special Considerations.

1. Property Tax.
 1. Mechanics, Administration, Limitations.
2. Bonding.
 1. Authority, Limitations, Debt Structure.
3. Special Assessments.
4. Tax Increment Financing.
5. Tax Equalization - Education.

Tax Supervising and Conservation Commission
Multnomah County, Oregon

Budget Terminology

Budget A financial plan of proposed expenditures and estimated revenues.

Local Budget Law State statutes which prescribe minimum and standard procedures for the preparation, presentation and administration of annual fiscal plans for local units. ORS 294.305 to 294.520.
Does not apply to Drainage, Highway Lighting, Irrigation, Road, Soil and Water Conservation, People Utility, Water Control Districts, District Improvement Companies, Housing Authorities and utilities under separate boards with ad valorem tax support.

Budget Approaches

- a. **Traditional** - An arrangement of requirements by fund, organizational unit or activity and object of expense. Tends to have a means and control orientation.
- b. **Performance** - An arrangement of requirements by fund, function, organizational unit and object but with expenditures based primarily upon measurable performance of activities and work programs by unit costing. The focus is on evaluation.
- c. **Program** - An approach that deals principally with broad planning goals and the costs of functions or activities regardless of which organizational unit carries out the service. A planning-goal oriented approach.

Fiscal Year The twelve month period, from July 1 to the following June 30, to which the annual budget applies and at the end of which a financial accounting is made.

Appropriation A legislative authorization to make expenditures or incur obligations for specified purposes. An appropriation is limited by amount, purpose and time.

Fund

An independent fiscal and accounting entity with self-balancing accounts for resources and requirements. The types of funds are:

General Fund
Special Revenue Funds
Debt Service Funds
Capital Projects Funds
Enterprise Funds
Trust and Agency Funds
Intergovernmental Service Funds
Special Assessment Funds

Resources & Revenues

Resources are the assets of a fund available for allocation in the budget plan; e.g., cash balances from former periods, investments, revenues, transfers from other funds.

Revenues are estimated receipts from taxes, licenses, fees, grants, service charges and the like.

Requirements & Expenditures

Requirements are the needs of a fund for expenditure, transfer or reserve. Requirements are equal to Resources in a balanced budget.

Expenditures are disbursements for services and goods but do not include transfers or reserves.

Object of Expenditure

A grouping of expenditures based on services and goods; e.g., personal services (salaries, wages, fringes), materials and services, capital outlay.

Character of Expense

A classification of expenditures based on the time periods they benefit. Current expense benefits the current fiscal year; debt expense benefits past, current and future fiscal periods; capital expense benefits current and future periods.

Operating Contingency

An amount budgeted for unforeseen or unanticipated expenditure. A Debt Service Fund may not have an operating contingency estimate.

Unappropriated Balance

For a fiscal year that has been completed the term refers to the difference between fund resources and requirements. In a proposed budget the term refers to an estimated amount not allocated for expenditure but reserved for use in future fiscal periods.

General Obligation Bonds

Bonds for which there has been a pledge of the full faith and credit of the issuing unit. Frequently GO bonds are considered to be those payable from taxes, but other revenue may be used.

Revenue Bonds

Bonds for which principal and interest are payable exclusively from earnings of a public enterprise. Property tax revenue may not be used for such payments.

Improvement Bonds

General Obligation bonds for which principal and interest are payable from property assessments.

Serial Bonds

Bonds where principal and interest is repaid in periodic installments over the life of the issue.

Sinking Fund Bonds

Bonds issued under agreement where local unit sets aside periodically a sum which with compounded earnings will be sufficient to redeem the bonds on date of maturity.

Pay-as-you-go and Debt Financing.

The former finances capital improvements from current revenues by direct expenditure or reserve accumulation; the latter by sale of bonds.

	Budget Preparation and Adoption	Budget Execution	Independent Post Audit	Property Tax Payments	Spl Dist Elections
1976-77		↑	↑		
Jul Aug		Begin admin. of 1976-77 budget --- adopted June 1976.			2nd Tue Aug
Sep Oct			Post Audit of		(Tax Measure 55 day to TSCC. 35 day to Elections.)
Nov Dec	Budget Officer assembles estimates.	Amendments	FY 1975-76	Nov 15th Full - 3% disc. 3/4 - 2% disc. 1/2 - 1% disc.	Review & Hearing by TSCC before election.)
Jan Feb	Publish notice first Budget Comm. meeting.	Supplemental Budget	↓	Feb 15 2nd Quarter	2nd Tue Jan
Mar Apr	Budget Committee examines & approves budget. TSCC reviews budget. Budget Publication. Public Hearing.				2nd Tue Mar 3rd Tue Apr
May Jun	TSCC certifies budget and tax levy. Governing Body adopts budget, makes appropriations & levies taxes.	↓		May 15 3rd Quarter	4th Tue May Last Tue Jun
1977-78		↑	↑		
Jul Aug		Begin admin. of 1976-77 budget --- adopted June 1977.		Aug 15 4th Quarter	2nd Tue Aug
Sep Oct			Post Audit of FY 1976-77		
Nov Dec	Above process repeats.	Amendments		Nov 15th Full 3/4 1/2	
Jan Feb		Supplemental Budget	↓	Feb 15 2nd Quarter	2nd Tue Jan
Mar Apr					2nd Tue Mar 3rd Tue Apr
May Jun		↓		May 15 3rd Quarter	4th Tue May Last Tue Jun

A. budgetSummary

General Fund	\$ 740,000
Reserve Fund	7,000
Bond Constr. Fund	820,000
Debt Fund	450,000
Total Budget	\$2,017,000

General FundResources:

Beginning Cash	50,000
Property Taxes:	
Current Levy	450,000
Prior Levies	30,000
Licenses & Permits	15,000
Etc. Revenue	195,000
Total Resources	740,000

Requirements:Department X:Personal Services:

Administrator	1	20,000
Supervisor	2	30,000
Clerks	5	50,000
Fringe		9,000

Materials & Services:

Supplies	1,000
Contractual:	
Maintenance	3,000
Audit	4,000
Legal	6,000

Capital Outlay:

Land	90,000
Equipment	16,000

Other Departments 331,000

Operating Contingency 40,000

Transfer to Debt Fund 100,000

Unappropriated Balance 40,000

Total Requirements 740,000

Reserve FundResources:

Beginning Cash	5,000
Rent	2,000
Total Resources	7,000

Requirements:

Equipment	1,000
Unappropriated Balance	6,000
Total Requirements	7,000

Bond Construction FundResources:

Beginning Cash	0
Bond Sale Proceeds	800,000
Interest	20,000
Total Resources	820,000

Requirements:

Plant Construction	750,000
Contingency	70,000
Total Requirements	820,000

Debt FundResources:

Beginning Cash	125,000
Property Taxes:	
Current Levy	195,000
Prior Levies	20,000
Interest	10,000
Transfer General Fund	100,000
Total Resources	450,000

Requirements:

Principal	150,000
Interest	100,000
Unappropriated Balance	200,000
Total Requirements	450,000

Tax Levy ComputationGeneral Fund:

Tax Base Last Year	471,700
Add: Allowable 6%	28,300
Authorized Levy & Tax Base	500,000
Less: D & D Allowance	-50,000
Available for Appropriation	450,000

Debt Fund:

Requirements	450,000
Less: Resources other than current tax levy	-255,000
Amount to Balance	195,000
Add: D & D Allowance	21,666
Authorized Levy	216,666
Less: D & D Allowance	-21,666
Available for Appropriation	195,000

Tax Rate Computation:

Less within 6%	500,000
Levy not subject to 6%	216,666
Total Levy	716,666

$$716,666 / 150,000,000 \text{ AV} = 4.778 = 4.78$$

Public Participation in Local Government

From 11 through 15 October, 1971 IULA organized a conference on Citizen Participation and Local Government in the city of Zagreb, Yugoslavia. At the end of the meeting James Banovetz, who is Dean of the Faculty of Political Science at Northern Illinois University, summarized the discussions.

Power to the People was the first theme sounded at the Zagreb '71 Conference, International Union of Local Authorities, and preoccupation with its challenge was to remain the central theme throughout the conference. Otherwise stated, the Conference sought to reconcile the disparate, and sometimes competing, societal need for governmental leadership and action, on the one hand, with true representation of the wishes and desires of the governed, on the other hand. Further, deliberations searched diligently, but with limited success, for new mechanisms which could secure more meaningful and representative popular participation in the processes of local government.

While it is generally, although not universally, recognized that neither a crowd in the streets, protestors in a demonstration, participants in a meeting, nor signatories to a petition necessarily represent popular opinions, or "the people", similarly it has also been acknowledged that scientific opinion polls, duly elected legislative bodies, and referendum results may also fail in the same objective. In fact, no system can infallibly perform the task, but presumably it is possible to design systems which, over time, can perform in a manner superior to those now operating.

The desirability of public participation in local governing processes was never really questioned by the Conference. Jakov Blazevic, President of the Assembly of the Socialistic Republic of Croatia, noted in his opening remarks, that there is

A general and resolute desire of the working people and citizens throughout the world to take part - actively and more directly - in social decision-making, to become the carriers and creators of all the conditions of their life and work...

The noble objective of your conference, attended by representatives of many countries, is an integral part of the aspirations of modern mankind, and especially of the working people throughout the world, in which man, citizen and worker, should become the subject and the carrier of his own destiny, and should create - through various forms of equal cooperation and liaison at all levels of social activity - the conditions necessary to overcome the alienation of policy and social power.

Such participation is recognized as the most effective and efficient means of ensuring that the products of governance - the policies and programs of the government - are predicated optimally upon the felt needs and wishes of the people. Such an achievement, furthermore, is recognized as essential if the government is to enjoy maximum public cooperation in its endeavors and if the people, themselves, are to place their whole trust in their governors. As one Conference discussion group noted, democratic local government is inconceivable without real citizen participation.

(Yet) it is one thing to desire - even to demand - full public participation in governance and quite another thing to prescribe how such participation can be achieved in practice. Presumably, ancient Greece, with its direct democracy, achieved the optimum in citizen participation, but, as one delegate observed, ancient Greek society failed because it was unable to go beyond direct democracy as a form of political participation. In other words, too much citizen participation, in the wrong context, may also be dysfunctional: it, too, is subject to limitations and constraints as a system of governance.

An evaluation of consequences of direct versus representative democracy portrays the nature of the dilemma. Direct democracy is criticized because it:

1. Creates a leadership vacuum by failing to suggest a role for the executive function and by failing to legitimize a system for advancing policy initiatives.
2. Is, as ancient Greek philosophers suggested, unstable; it is prone, on the one hand, to citizen disinterest, apathy, and neglect, leaving it vulnerable to oligarchic ambitions; it is also prone, on the other hand, to hyperactivity, or a state of mob rule, which has been the historic farrowing ground for repressive, dictatorial leadership.
3. Fails to provide a system of rules, or procedural safeguards, to protect the less aggressive and vocal members of the polity from the schemes and demands of - the domination of - their more active and insistent peers.
4. Cannot be functionally adapted to the realities of Twentieth Century life and its mass societies involving communities of many thousands of people.

On the other hand, systems of representative democracy are also subject to criticism, on the ground that they:

1. Present a problem of legitimacy - how can representatives be chosen who will reflect totally both the variety and the intensity of feelings held by the populace at large.
2. Are subject inevitably to the failings attributed to many contemporary representative systems, namely that representatives
 - a. seek only to sustain the system and themselves in positions of power, or
 - b. reflect only the preferences and values of a small segment of the population, usually the big business and banking interests, who are totally insensitive to an important segment of the population, such as the poor.
3. Find themselves immobilized and unresponsive when confronted with demands from a variety of divergent interests which they are unable to reconcile.

Barriers to participation

Beyond these conceptual difficulties with the problem of public participation in governance, there are a number of practical complexities with which Conference participants found themselves confronted. One of the most difficult of these was posed immediately

by Robert R. Thorton of Great Britain, who suggested that, despite the philosophers' call for citizen participation, there is really little evidence that the public wants to participate in its own self governance. Mr. Thorton spoke from the English experience, but other countries have experienced the same phenomenon. In Yugoslavia, for instance, where 'participation represents one of the fundamental principles of its entire philosophy' of local self government, participation in voters meetings is often as low as 7 to 15% and these people often do not even represent the most active community residents. In the United States, which expresses a similar commitment to public participation, voter turn-out in local government elections is often as low as 6% of the eligible voters, and usually does not run over 30 to 40% of the electorate. In general, it seems that participation in local government is usually restricted to those citizens feeling directly threatened by the government or personally involved in its endeavors.

Complexity of decision making poses barriers to effective public participation, and may in effect serve to discourage many persons from such participation. Public sector decisions are often highly technical in nature, intricately interwoven with other public problems of similar complexity. When even engineering consultants cannot agree on the amount of water that can be taken from a lake without jeopardizing commercial shipping, how then can the public at large decide such an issue? Not only does participation in such decision making require specialized substantive knowledge, but effective participation may also rely upon a personal mastery of such technical skills as public speaking, community organization, and parliamentary procedure.

Persons lacking such skills or knowledge, or lacking confidence in their skills or knowledge, may be intimidated by the prospect of participation in public decisions, and thus exempt themselves from the process.

Further complicating the issue is the fact that citizen participation, when achieved, is as likely to lead to popular frustration as it is to popular satisfaction. Frustration may stem from many causes. If, for example, such participation is encouraged during early stages of the decision-making process, it may become frustrated by the lack of clear-cut alternatives upon which such participation can focus. If participation comes later in the decision-making process, frustration may result from a feeling that too much public choice had been precluded during the preliminary stages of the process.

Frustration can also result from problems of scale. Decisions on major issues are typically made by governments only in the context of immediate problems, yet those involved in resolving immediate problems are often frustrated by the apparent lack of relationship between their efforts and the issues.

The constraints that inevitably exist on any decision making situation can also produce frustration. Decision making participants discover, for instance, that it is easier to demand high levels of public services than it is to divide scarce public funds among competing uses. Financial constraints are typical of the many practical considerations which keep decision makers from realizing their ultimate objectives, and which thus give rise to frustration.

Frustration often follows upon the failure of a participatory effort to produce the desired success. Too often people feel that their participation in political activity has been successful, or that the political system has been responsive, only if their point of view prevails.

Obviously no system can offer assurance that all views can always prevail, or that all demands can always be met. Thus, no system can provide either for successful participation or for responsiveness under such a mandate.

Finally, effective participation is impeded by the social and cultural diversity increasingly found in local government constituencies. As Eisse Kalk noted in his remarks to the Conference, the challenge of achieving successful participation assumes particularly great proportions in cities and neighborhoods in which two or more cultures – and hence value systems and, too frequently, languages – exist side by side.

Making participation viable

Although recognizing the distance and severity of such impediments to effective public participation, Conference participants seemed unanimously to support the view that such impediments do not mean that citizen participation should be relegated to a posture of secondary importance in the design of governmental systems. More common, rather, was the feeling that such complexities increased the challenge, for both the framers and leaders of government, to find ways of achieving optimum levels of participation. In one sense, at least, the magnitude of the challenge should be welcomed. According to a puritan form of logic, the bigger the challenge presented, the more important it is to meet it, and the more worthwhile will be the efforts to overcome it.

In yet another sense, the mood of the Conference – and the challenge laid before its participants – was similar to that expressed by the late Dr. Martin Luther King in his famous exhortation, *We Shall Overcome!* Just as Dr. King challenged citizens in the United States to join his crusade for racial equality, so too should the participants in this Conference challenge local governments to build a crusade aimed at promoting more extensive and more meaningful public participation in their affairs.

Stimulated by such a mood, Conference deliberations seemed to suggest eight different characteristics which are essential to the achievement of effective citizen participation, however defined, and which can serve as guidelines for those wishing to confront the challenge.

The first essential requisite for the achievement of viable citizen participation is the assured availability of the requisite opportunities. As one discussion group pointed out, it is essential that citizens be able to intervene in all consequential phases of the decision making process. Only when such assurance is secure can citizen participation be optimally promoted. It was a concern for such opportunities that led one discussion group to consider a resolution calling for United Nations adoption of a policy statement dealing with the right of citizens to participate in their local governing processes.

A second requisite is the simplification of decision making systems and structures at the local government level. Such simplification must extend, first of all, to systems for policy making. Discussants agreed generally that local governing systems, in too many countries, are too numerous with their responsibility too fragmented for effective citizen participation. Next, simplification must also extend to the administrative system. As Arthur Stinson of Canada pointed out, citizens must know where to go in seeking administrative relief for their problems and in making their influence felt on administrative efforts to implement public policy.

Third, effective citizen participation is more likely when it is made possible at those decision-making stages at which it can have a meaningful impact. This requisite has two facets. First, participation must be possible at appropriate and consequential stages in the development of public policy. Participation which involves only citizen reaction to official proposals cannot be optimally meaningful; at a minimum, participation should be encouraged at the points at which choices between alternative programs or policies are being considered. Second, this requisite suggests that structures of local governance should be rationalized so that appropriate decision-making authority is allocated to the level of governance - neighborhood, city, regional - most appropriate for that responsibility, and citizen participation should be made both possible and essential at each such level.

A fourth requisite for citizen participation is, quite simply, the provision that such participation be meaningful and consequential in terms of the ultimate policy outputs. Real citizen participation depends upon the allocation of real decision making power to the participating citizens. As one discussion group at the Conference suggested, it is necessary that citizen participants be as successful as possible as often as possible. Participation which does not carry such attributes of success can only deteriorate over time, causing a loss of both citizen interest and support for governmental activities.

A fifth requisite is equally obvious and, unfortunately, equally elusive. The attitudes of governmental bureaucrats, and particularly technocrats, at the local level must be altered so that such persons recognize their social responsibilities, accept popular control of their actions, and, most importantly, acknowledge the validity of the public's expertise on policy considerations in their area of specialization. Bureaucratic-technocratic attitudes were seen by Conference participants as primary blocking points to the realization of values which public participation can provide.

Just as bureaucrats and technocrats must be reconciled to the idea of citizen participation, so too must political leaders implement the sixth requisite: policy problems must be presented for citizen information and discussion in non-technical terms that stress (a) alternative possibilities for the resolution of the problems, and (b) the effects of each alternative on those affected by the problem and on the public at large.

In the long-run, the seventh requisite, the development of citizen leadership, may well be the most important. As Howard Hallman of the United States noted, this is crucial: the best community organizers inevitably provide the most effective citizen leadership, and the most effective leaders are also the best community organizers. The quality of citizen participation in local governing processes generally bears a strong correlation to the quality of the leadership talents available to the citizenry.

Two different kinds of talent are needed to produce indigenous leadership. The first is leadership skill which must be found in the lay citizens themselves. Such capability typically is best built through active citizen participation in public affairs, and Conference delegates seemed to feel that it was better produced by spontaneous participation than by structured responses to structured participatory formats set forth by the local governments. In other words, the participation which best produces community leadership is the participation which stems from the community's own initiative rather than that participation which comes as a result of efforts by governmental officials to secure such participation. Second, citizen leadership in the form of expertise on public policy problems is also

necessary. This is the kind of need, for instance, to which the recent concept of the advocate planner is addressed. Other, similar kinds of neighborhood experts may also be needed, as well as better systems for the education of indigenous citizen leaders on public affairs topics.

Eighth, and finally, a broader definition of the concept of community seems to be important, if not requisite, to better citizen participation. Government has typically dealt with a geographic concept of community, and citizen participation in local governing affairs has been recognized at three different geographic levels: neighborhood, city, and region. There are additionally clear indications that other, non-geographic definitions of community may have to be recognized and represented if the full range of citizen interests are to be reflected in participatory endeavors. The Conference's host country, Yugoslavia, is even now involved in a most significant effort to develop meaningful avenues of citizen participation through the representation of such significant individual interests as occupational groupings. It would seem essential that those in other countries encourage such innovative and creative experiments, observe carefully their consequences, and be prepared to emulate those systemic features which are most successful in facilitating more extensive and meaningful citizen participation in local governing processes.

Conclusion

Perhaps most significant from a Conference such as this, representing as it did such a diversity of governmental systems and political outlooks, was the generally apparent consensus that the advantages of citizen participation in local governing processes far outweigh the risks and costs endemic to such participation. Such a conclusion was perhaps pre-determined by the general theme of the Conference; nevertheless, the conclusion seems secure despite long and thoughtful deliberations on the impediments and dangers inherent in any system which either encourages or is dependent upon an active citizen involvement in its affairs.

There is, thus, little question in the collegiate mind of the Conference about the need for meaningful citizen participation. Similarly, the literature on community and governmental planning would seem to suggest that planners are badly in need of goals and objectives - a community objectives document, for instance - upon which to predicate their plans. It would seem that these two needs - the need for participation and the need for policy goals and objectives - can be readily synthesized; meaningful citizen participation might best and most expediently be secured by focusing community effort and energies upon the initial development, and the subsequent re-evaluation, of community goals and objectives. Such has, in fact, been the experience of Dallas, Texas, where the mayor asserts that over 20% of the community's adult citizens have, at one point or another during the last five years, been directly and personally involved in the preparation of a statement of goals and objectives for the Dallas community.

Finally, the changes that will bring about more effective citizen participation in local governing systems, regardless of the cultural context in which they occur, are unlikely to be significant alterations in the structures of government. It is simply not in the nature of man to make significant structural changes in his governing systems except in times of social upheaval and turmoil. Because of this, there are those who argue that such turmoil

must be encouraged and promoted as the most likely means of securing changes which will give – or return – more power and influence to 'the people'. But the record of history belies such a rationale: turmoil does frequently produce significant change in governmental structures and processes, but the nature and direction of the changes produced can neither be predicted with desired certainty nor engineered by those who promote and manage the turmoil. In fact, the record in history suggests that turmoil most typically produces, not more effective citizen participation, but more impressive citizen repression.

This does not mean that structural change cannot be sought. It means, rather, that the change necessary to increase the quality and quantity of citizen participation must be secured by incremental means – by building and improving upon the structures and systems already in existence. It means that such changes must be produced by sustaining and ever increasing the pressure upon existing structures and processes – and upon the officials who shape or control such structures and processes – to bring about the desired consequences.

Hopefully, this Conference will have been a start in this direction. Hopefully it will have heightened general awareness about the importance of citizen participation, and give strength and encouragement to those who seek to apply the pressures needed to achieve increases in the effectiveness in such participation. Hopefully, too, it will lead to the encouragement of further experimentation with devices for the achievement of such participation, and for the exchange of information relative to the successful evolution of systems which increase the effective representation of the citizenry in the direction of their own government.

JOSEPH F. ZIMMERMAN

Council-Manager Government in Ireland

Professor Zimmerman, who teaches political science at New York State University in Albany, recently spent a sabbatical year in Ireland. In the following article, he describes some of the characteristics of the city management system in Ireland. Of particular interest are the coordinating functions of the manager in the Dublin area.

The local government system in the Republic of Ireland currently consists of 110 elected authorities – 27 county councils, 4 county-borough corporations (the cities of Cork, Dublin, Limerick, and Waterford), 7 borough corporations, 49 urban district councils, and 23 town commissions.¹ The system is a two-tier one with the exceptions of the county boroughs and areas of counties lacking a borough, urban district council, or town commissioners.

The system is distinguished by tight central government control, universal use of the council-manager plan, and nomination of higher level personnel by the three member Local Appointments Commission – a national body. The Commission, created in 1926 and financed by local governments, conducts competitive examinations to determine who should be nominated for a vacant or newly created position. If only one person is nominated for an office and this is the customary practice, the local council must appoint the nominee.

The manager system

Irish local government can not be understood without a full appreciation of the importance of the manager and the nature of his role. Following independence, the Minister for Local Government in 1923 was granted power to dissolve local councils not fulfilling their responsibilities and appoint a commissioner or commissioners to perform the duties of the dissolved councils. Several councils, including those in Cork City and Dublin City, were dissolved in 1924. Shortly after dissolving the Dublin council, the Minister appointed the Greater Dublin Commission of Inquiry. In its 1926 report, the Commission recommended the annexation of the adjoining urbanized areas to the City and the appointment of a city manager.² Cork, however, gained the honor of being the first Irish local govern-

¹ Desmond Roche, Director of Research of the Irish Institute of Public Administration, read the manuscript and offered valuable comments for its improvement.

financial freedom, we are unnecessarily encumbered by being a Department within the Ministry of Interior, and thus dependent on the Ministry to secure a proper budget. I can discover no rationale that should put the Municipalities Department within the Ministry of Interior and not a separate Ministry itself; the developmental aspects of water supply and town planning are clearly distinguishable from security concerns.

" Clause 2 'There is hereby created and established within the Ministry of Interior a department (hereinafter referred to as the 'Municipalities Department') which shall represent the Minister of Interior in all matters relating to municipalities and urban affairs.'

" The board was to consist of the Minister of Interior (President), the Mayor of Addis Ababa, the General Manager, and members from the ministries of Public Health, Education and Fine Arts, Community Development and Social Affairs and Finance. The Vice President was to be elected from among the members.

" Addis Ababa and Asmara are in a special category and demand an exclusive administration within ample boundaries.

" The system is summarised by Dr. H. Marshall in *Management of Local Government*, Vol. IV, *Local Government Administration Abroad*, H.M.S.O. London, 1967, pp. 2-24.

" Discussed by M. W. Norris in 'Local Government in West Malaysia — the Royal Commission Report and After', *Studies in Comparative Local Government*, IULA, the Hague, Vol. 8, No. 1, Summer 1974, p. 17.

Joseph F. Zimmerman

The State Role in Metropolitan Governance in the U.S. Federal System

Fragmentation of government is one of the barriers to an effective approach to solving regional problems. Professor Zimmerman of the Graduate School of Public Affairs, State University of New York at Albany, suggests metropolitan federation as a means of rationalizing government in metropolitan areas.

Responsibility for governing most metropolitan areas in the United States is shared today by three, four, five, six, or more levels of government — the federal government; a state government; one or more regional special districts; a county government; a city, town, village, or borough; and in some instances special districts within a municipality. To cite only one illustration, in New York State an incorporated village is located within a town situated within a county which may be included within the territorial jurisdiction of two or more metropolitan special districts with differing boundaries. Furthermore, federated school systems have been established in cities such as Detroit and New York City, and numerous proposals have been advanced to convert large cities into federated systems with an upper tier level and a lower tier level of neighborhood or community governments. The state government, of course, is the unit which determines the legal nature of the system of multi-level government within the states.

State-Local Relations

A proper understanding and appreciation of the system of metropolitan governance cannot be achieved without reference to the past. In particular, we must examine briefly the continuing controversy revolving around the question of the proper amount of independence to be exercised by municipalities.

Historical Development

Local government in the United States is traceable in origin to the Massachusetts Bay Colony which was organized by the Puritans, who brought to the New World a carefully conceived concept of an ideal society and a plan for its future development. This concept included political and economic institutions borrowed from England and adapted to the exigencies of life in Massachusetts Bay.¹ The inferior position of the state was established at an early date as the General Court (Legislature) exercised close supervision over the original and new towns.

The outbreak of the Revolutionary War, removal of royal authority, and popularity of the social contract theory afforded towns the opportunity to exercise a maximum of independence of the General Court. However, the establishment of a state government upon the adoption of the Massachusetts Constitution in 1780 once again brought centralized control over the towns by the reestablishment of a unitary system.

Home Rule

The term 'Home Rule' often is loosely defined to refer to relative freedom of action by municipalities. In the legal sense, 'Home Rule' is the privilege granted by the state to local governments to draft, adopt, and amend their charters, and generally govern their own affairs without legislative interference. Missouri in 1875 was the first state to adopt a constitutional home rule provision, but it was limited to cities with a population in excess of 100,000. Only St. Louis qualified for home rule in 1875.

States have followed two avenues in granting home rule to local governments. The first avenue had been championed until 1962 by the National Municipal League which in 1921 proposed a model home rule constitutional provision based upon a type of *federalism* within the state with governmental powers divided between the state and local governments. This model home rule provision would establish an *Imperium In Imperio* or a state within a state. Where adopted, the effectiveness of the League's model provision has been limited by narrow judicial interpretation of the scope of local affairs.

The second approach is based upon the Model Constitutional Home Rule Provision of the American Municipal Association (now the National League of Cities) drafted by Jefferson B. Fordham, Dean of the University of Pennsylvania Law School.² The Fordham proposal recognizes that local affairs cannot be completely divorced from state affairs. It rejects the traditional division of governmental powers approach and removes from the judiciary the function of determining the dividing line between state and local powers. Under the proposal, the state legislature would delegate to local governments all powers, capable of delegation subject to pre-emption by general law. This approach facilitates the resolution of difficult metropolitan problems - such as water supply, sewage and rubbish disposal, water pollution, transportation, and health - since the legislature may preempt these fields.

No state has adopted the Fordham proposal en toto. Section 7 of the Massachusetts constitutional home rule amendment, for example, reserves to the state government the power to regulate elections, levy and collect taxes, borrow money, dispose of park land, and define and provide for the punishment of a felony.

Of importance to our discussion is section 8 of the Massachusetts constitutional home rule amendment which grants the General Court power 'to erect and constitute metropolitan or regional entities... for any general or special public purpose or purposes.' In addition, the General Court is authorized to incorporate or dissolve cities and towns, alter city and town boundaries, and amalgamate cities and towns. The legislature in most states lacks comparable power to establish regional governmental institutions.

Metropolitan Governance

A state government may play one of three roles relative to the formation of metropolitan governments - inhibitor, facilitator, or initiator. Most states have inhibited the formation of a metropolitan government by abdicating their responsibility to help solve areawide problems. In many states the constitution

contains provisions impeding the formation of a regional governmental entity. To cite only one illustration, the New York State Constitution requires the separate approval of the voters of the cities and the voters of towns within a county before responsibility for a function can be transferred to the county.³ If there is a proposal for the transfer of a village function to the county, a triple concurrent majority is required - separate affirmative votes in referenda by city voters, town voters, and village voters.

The state legislature can facilitate the creation of metropolitan governments by creating or authorizing the formation of metropolitan study commissions, and enacting necessary enabling legislation for the establishment of the governments. Interest in the study commission approach peaked in the 1950s. In the 1950s, the number and nature of surveys underwent a significant change, primarily as the result of requirements in various federal grant-in-aid programs. A sharp rise in transportation and comprehensive land-use surveys occurred. Studies concerned with governmental organization have fluctuated; since 1968 only seventeen study commissions have been organized and but three are active today. In the next section we will discuss the role of the state as the initiator of metropolitan governmental entities.

Direct State Action

In the Nineteenth Century, Massachusetts and New York State each acted to enable its largest city to cope with problems caused by urbanization spilling over the city's boundaries. Numerous towns were annexed to the City of Boston by mandate of the General Court, and New York City was formed in 1898 by a legislatively directed amalgamation of all local governments within a five county area. No other major consolidation was ordered by a state legislature until 1969 when the Indiana legislature enacted a law consolidating the City of Indianapolis and Marion County; no provision was made for a popular referendum.⁴ The governmental system within the County, however, remains a federated one since two small cities, a town, sixteen townships, school corporations, Marion County Health and Hospital Corporation, and Indianapolis Airport were excluded from the consolidation.

There is little evidence today suggesting that state legislatures will often order the merger of local governments to form a metropolitan government. As a matter of fact, there is a movement to break up many large northern cities into federated cities with a city-wide level and a neighborhood level.⁵

The Twin Cities Metropolitan Council

Responding to the growing problems in the seven county Twin Cities area, the Minnesota Legislature in 1967 created a fifteen-member Metropolitan Council.⁶ Fourteen members are selected for overlapping six-year terms from equal population districts by the Governor with the advice and consent of the Senate. The Governor also appoints the chairman subject to Senate confirmation. No local units of government were consolidated by the Legislature when the Metropolitan Council was established, and no provision was made for a popular referendum on the question of the Council's creation.

The Twin Cities model of metropolitan governance is basically a federated one

with powers divided between the upper tier unit - the Metropolitan Council - and the lower tier units - counties and municipalities. The Council assumed the functions of the Metropolitan Planning Commission, which was abolished, and was granted authority to review and indefinitely suspend plans of each 'Independent commission, board, or agency' in conflict with the Council's development guide. An agency may appeal the suspension of its plans to the Legislature. The Council also was authorized to appoint one of its members as a non-voting member of the boards of metropolitan special districts, conduct research, operate a data center, and intervene before the Minnesota Municipal Commission in annexation and incorporation proceedings.

Shortly after the Council's formation, it signed contracts with the State Highway Department and Metropolitan Transit Commission, thereby assuming responsibility for transportation planning in the area. The Council also has been designated the criminal justice planning agency by the Governor's Crime Commission. Furthermore, the Council has appointed and provides guidance to a health board responsible for coordination of planning for health facilities, manpower, and services. To finance its activities, the Council is authorized to levy a tax not exceeding seven-tenths of one mill on each dollar of assessed valuation of all taxable property.

The Council was designed to be a policy forming rather than an operating agency. However, it assumed responsibility in 1969 for overseeing the performance of two service functions. Acting upon the Council's request, the 1969 Legislature created two seven-member functional service boards and provided for their appointment by the Council. The Metropolitan Sewer Board⁷ and the Metropolitan Park Reserve Board⁸ were designed to be operating agencies which would execute policies in their respective areas developed by the Council. The Park Reserve Board's role as an operating service body was terminated in 1970 by a Minnesota Supreme Court ruling invalidating laws passed on the 121st day (one day past the constitutional limit) of the 1969 legislative session.⁹ The Board, however, was retained by the Council as an advisory body. Opposition from the Inter-County Council, which wants the counties to operate the parks, and the Hennepin County Park Reserve District, which has acquired large areas for parks, was sufficient to block reenactment of the original Park Reserve bill by the Legislature.

The Twin Cities model is an interesting one in that policy-making is divorced from policy execution. The model provides for the Metropolitan Council to determine regional policies which are to be carried into execution by service boards appointed by the Council. In theory, the Council can devote its full attention to broad policy-making for the region. Routine administrative problems in many governmental units pre-empt the attention and energy of the governing body, leaving little time for the study of major problems and the development of a long-range program to solve the problems.

Glowing accounts of the Twin Cities Metropolitan Council have been published. After studying the origin and development of the Metropolitan Council, the then Assistant to the Director of the National Planning Commission in Washington, D.C. concluded that 'the Twin Cities area has developed the most promising and innovative means yet to plan and govern major metropolises.'¹⁰ He added that 'the Council... plans, coordinates and controls the comprehensive devel-

opment of an urban region containing 1.9 million people, seven counties, two large central cities, and some 300 units of local government.'¹¹ Writing in *The New York Times*, John Herbers concluded that the Metropolitan Council 'is unique in that it has taxing authority and the power to coordinate the overall social, physical, and economic development in the 3,000 square mile area.'¹²

Are these assessments accurate? Has the Metropolitan Council been an effective coordinating body during its first five years? Is overall development occurring in a less haphazard manner than in the pre-1967 period? Definitive conclusions cannot be drawn relative to the Council's effectiveness in view of the fact that the system is relatively new and is still in the process of evolution. However, we can raise several questions relative to the model in operation.

One fact is indisputable. The Twin Cities regional governmental system is still a fragmented one in which many units of government - the Metropolitan Council, regular state departments, Metropolitan Airport Commission, Metropolitan Transit Commission, Mosquito Control Commission, counties, and municipalities - share governmental powers and responsibilities.

The umbrella concept underlying the Metropolitan Council appears to have considerable merit, yet the Legislature has demonstrated a marked reluctance to grant strong powers to the Council. In fact, the Legislature specifically rejected the Council's proposals that a seven-member zoo board be established and placed under the Council's control, and that the Metropolitan Airport Commission be reorganized as a service board under the Council. The Legislature also created the Metropolitan Transit Commission in the same year as the Metropolitan Council, and in 1969 specifically rejected a proposal to authorize the Council to appoint the members of the Commission.¹³ Furthermore, the Legislature has refused to reestablish the Park Reserve Board as an operating board under the Council following the 1970 State Supreme Court ruling invalidating the act creating the Board.

Is the Legislature opposed to the establishment in the Twin Cities area of a strong, popularly elected regional governing body because it might play a dominant role in Minnesota politics? Stanley Baldinger maintains that 'the rural and conservative legislators felt they had a substantial stake and role to play in the future of the Twin Cities area. The Legislature, therefore, sought to maximize the State's role in the operation of the Council by making it an appointed rather than an elected body. A more local (elected) Council might not be as responsive to the needs of the rest of the State or to the wishes of the Legislature.'¹⁴ It also has been argued that the caliber of the Council's members will be higher if they are appointed rather than elected because many highly qualified individuals will not seek an elective post but would accept an appointive one.

Although the consensus of opinion in the Twin Cities area is that the Metropolitan Council should be popularly elected, there appears to be strong legislative opposition to the election of Council members. A proposal for the popular election of some members and the appointment of others, including the chairman, may stand a better chance of enactment.

Operationally, the Twin Cities model suffers from three major weaknesses. First, it appears that major problems, as in the past, will be attacked on a piecemeal basis and the Legislature will play a major referee role between competing regional bodies and interests. This situation is not the most desirable one since a coordinated attack on regional problems will be difficult to launch, and representatives and senators elected outside the Twin Cities area will continue to play an important role in the governance of the region.

A second operational weakness of the model also stems from political fragmentation on the regional level in the Twin Cities area - deadlocks between the various regional entities failing to operate on the basis of comity. An example of this problem involves the selection of a site for a new Jetport. The Metropolitan Council twice exercised its power to indefinitely veto a site for a new Jetport proposed by the Metropolitan Airport Commission. The Council can prohibit the development of the Jetport at the site favored by the Commission, yet the Council must rely upon its persuasive powers since it cannot order the Commission to construct the Jetport at a site selected by the Council. Consequently, a continuing deadlock between these two regional entities may block the development of a facility that both bodies agree is needed. The dispute may have to be settled by the Legislature. The Commission is authorized to bring the dispute to the Legislature for resolution, but has not yet chosen to do so.

The Twin Cities model may have an inherent defect - the possibility of disputes between the Council and its service boards. Such a dispute involving the Council and the Sewer Board did occur relative to the Board's 1971 construction program. According to its Executive Director, the Citizens League believes that the present organizational arrangement "is useful... Indeed, indispensable... for the public. It represents, to use an old-fashioned term, the "check and balance" in the system... which exists between President and Congress... or between Governor and Legislature... or between Mayor and Council".¹⁶ We may question the aptness of the analogy in that an executive veto can be overridden by the legislative body.

To reduce friction between the Council and a service board, Mr. Kolderie suggests that "perhaps this would be a good time to revive the Citizens League's 1968 proposal - not implemented - that the subordinate boards be served, in their planning, by staff from the Council."¹⁶

To avoid entirely disputes between the Council and a service board, the device of the interlocking directorate can be utilized as it was by New York State in 1967. The board of directors of the newly created Metropolitan Transportation Authority (MTA) was made the ex officio board of directors of the Long Island Rail Road, New York City Transit Authority, Manhattan and Bronx Surface Transit Operating Authority, and Triborough Bridge and Tunnel Authority.¹⁷ What we are suggesting as a possibility is the establishment of an umbrella agency whose board would be the ex officio board of each of the existing regional operating agencies. This approach is somewhat similar to the current Twin Cities model, but differs in that the Metropolitan Council has no direct operating responsibilities.

The basic question that remains unanswered in the Twin Cities area is

whether one body - the Metropolitan Council - or several bodies will exercise regional power? It appears to be reasonable to conclude that there will be a continuing struggle to centralize responsibility for additional functions in the Metropolitan Council. The evidence of the past five years suggests that the Council's potential for acquiring additional formal powers is limited. If additional legal powers are not granted by the Legislature to the Council, its effectiveness as the regional coordinating body will be determined primarily by its persuasiveness in convincing other governmental units to follow its development guide.

We conclude our discussion of the Council by suggesting that a strong case can be made for the establishment in the Twin Cities and most other metropolitan areas of a popularly controlled regional government with sufficient powers, including financial and implementation ones, to solve areawide exigencies and promote the orderly and rational development of the region.

State-controlled Public Authorities

The belief that only the state government possesses sufficient authority and resources to solve major areawide problems is an old one and was responsible for the creation of single-purpose state authorities on a regional basis in the late Nineteenth Century. Massachusetts, for example, recognized the need to handle sewage disposal, parks, and water supply in the Boston area on a regional basis by organizing the Metropolitan Sewage Commission in 1889, the Metropolitan Parks Commission in 1893, and the Metropolitan Water Commission in 1895; each was a uni-functional state authority. The Metropolitan Sewage Commission was merged in 1901 with the Metropolitan Water Commission to form the Metropolitan Water and Sewage Board which in turn was merged in 1919 with the Metropolitan Parks Commission to form the Metropolitan District Commission, one of the very few multi-functional state authorities in the United States. In more recent years, other state authorities were created in eastern Massachusetts.

New York State, under Governor Nelson A. Rockefeller, decided in the 1960s to use its full authority to directly solve areawide problems and adopted the authority approach. Both statewide and regional authorities have been created for special purposes: Urban Development Corporation (UDC), Environmental Facilities Corporation, Job Development Authority, Metropolitan Transportation Authority, Niagara Frontier Transportation Authority, Capital District Transportation Authority, Central New York Regional Transportation Authority, Rochester Genesee Regional Transportation Authority, and others. Currently, there are thirty-one state controlled public authorities - fourteen for transportation, five for commerce and development, four for port development, four for finance and housing, two for recreation, and two for marketing.

The rationale for the creation of state authorities in New York State is a simple one: only the State has the power and financial resources to solve critical metropolitan problems. Other reasons for the use of authorities include a desire to avoid the constitutional debt limit and civil service, and to remove items from the state budget and annual appropriation processes.

'Statists' are correct in holding that the state government, as the senior

government, must assume a leadership role in solving regional problems. This does not mean, however, that the state must directly solve these problems. Rather the state should create popularly controlled regional governments with sufficient authority and finances to solve the problems.

One of the major problems associated with the use of state authorities flows from their creation on an ad hoc basis. Fractionalization of responsibility on the regional level results in nearly total neglect of essential coordination as these authorities are independent of each other and of local governments in terms of planning, financing, and programming. To reduce the fractionalization problem within a given metropolitan area, the device of the interlocking directorate can be utilized as it has been utilized in the New York City metropolitan area since 1967 to coordinate transportation authorities.

A second major problem associated with the use of state authorities flows from the lack of voter control of the authorities. Members usually are appointed by the Governor with Senate approval for long and often overlapping terms. A common charge directed against authorities is that they are autonomous bodies responsible to no one. Although this charge is not entirely fair, the average citizen believes that he has no direct control over the authorities and has no one to appeal to other than a remote Governor since the boards tend to have little public visibility.

Popularly controlled Metropolitan Federations

Scholars convinced of the need for a metropolitan government usually advocate the creation of a metropolitan county or a federation similar to the Metropolitan Toronto federation.

The Metropolitan County Model

Many students of metropolitan politics are convinced that serious obstacles lie in the path of any proposal to reform the governmental system in any metropolitan area by consolidating existing local governments or creating a new unit of general local government. These observers have concluded that the most feasible method to create an areawide government would be to reform the existing county government which generally has limited authority and an outmoded organization structure. Counties historically have been highly resistant to reform, but the application of the United States Supreme Court's 'one-man, one-vote' principle to county governing boards has facilitated general reform in a number of states.¹⁴

A metropolitan county may be developed either by the incremental approach or the revolutionary approach. Los Angeles County, which developed as a major provider of urban services since the turn of the Century, represents the first, and Dade County, Florida, which adopted a home rule charter in 1957, represents the second.¹⁵

The incremental strengthening of county government in a number of states during the past decade is a significant governmental development. Two examples of this trend will suffice for our purposes. An amendment to the Pennsylvania Constitution, approved by the voters in 1963, classifies the county

as a municipality and extends home rule to it. In other words, a county by adopting a home rule charter becomes a municipal corporation and may perform the same functions in Pennsylvania as any city, township, or borough provided the charter authorizes the performance of the functions.

In 1963, home rule was extended to counties in New York State. Thirteen of the fifteen charter counties presently have a single chief executive.¹⁶ Two counties - Monroe and Schenectady - have a county manager appointed by the county legislature and eleven other counties have an elected county executive. These charters also make the county responsible for several new functions. In addition, cities, towns, and villages are authorized by general law to voluntarily turn functions over to the county and many have done so.

Voter approval of a home rule charter for Dade County in 1957 did not end the dispute over the need for an upper tier government in the Greater Miami area. Opponents of metropolitan Dade County challenged its constitutionality and entered a total of 155 suits affecting aspects of the new government during its first three years; the courts ruled in favor of the County. Attempts were made to emasculate the government by charter amendments in 1958 and 1961, but each was defeated. However, two amendments weakening the power of the county manager were approved in 1962; his administrative orders creating or combining departments and his appointments of department heads were made subject to the approval of the county commissioners. In May 1972, voters rejected a proposal to substitute a commission-mayor plan for the commission-manager plan of administration. In spite of the continuing controversy in the Miami area, most observers agree that Dade County government can point to a number of major accomplishments since 1957.

To establish a metropolitan federation with the county as the upper tier unit, the constitution in most states will have to be amended to permit the modernization of county government structure and the redrawing of county lines where necessary.

The Metropolitan Toronto Federation

Patterned after the federal relationship which exists between the national government and the states, metropolitan federation is a compromise between the existing fragmented political system and total amalgamation of the units of local government. Metropolitan federation always involves the creation of a new areawide government; existing local units of government may be continued or partially consolidated. The federation model is a flexible one in that functions can be transferred from local units to the areawide government as conditions change.

The establishment of a metropolitan federation in the Toronto area by the unilateral action of the provincial legislature has stimulated interest in federation. The City of Toronto, which had been opposed to the amalgamation of local governments for twenty-five years, suddenly shifted its position in 1950 and applied to the Ontario Municipal Board for an order amalgamating Toronto with ten of its suburbs and major portions of two other suburbs; this action led to the famous Cumming Report of January 20, 1953, which described federation as 'the most promising avenue of approach' and served

as the basis for the creation of the Municipality of Metropolitan Toronto by Bill 80 in the same year.

Following the creation of the federation, the City of Toronto continued to press for total amalgamation, and in 1963 the Royal Commission on Metropolitan Toronto was appointed to review the system of government. In 1965, the Commission rejected the City's position and recommended the continuance of the two-tier system with a reduction in the number of municipalities from thirteen to four. On the basis of the Commission's report, the Provincial Legislature passed an act that appears to represent an evolutionary approach to total consolidation as the number of municipalities was reduced from thirteen to six. Observers are in agreement that the federated system has made substantial progress in solving metropolitan problems.

A Proposal

In my opinion, regional problems in the United States can best be attacked by popularly controlled metropolitan federations. A new approach would be the passage of legislation authorizing the Governor to appoint a commission with authority to conduct research, hold public hearings, and prepare a plan for an upper tier government in each region. The plan would become effective ninety days after its presentation to the next session of the Legislature unless vetoed by it. To reduce political opposition to the creation of a metropolitan council, the commission would not be authorized to devise a plan that would consolidate or change the boundaries of existing municipalities.

Local governments in a region, through a Council of Governments (COG) or an ad hoc organization, should be afforded the opportunity to prepare an alternative plan for a metropolitan government. This plan would become effective if it were approved by the commission and not vetoed by the Legislature.

There can be no disputing the fact that large projects requiring a considerable capital investment and benefiting a wide area - major parks, transportation facilities, and refuse and sewage disposal facilities - should be the responsibility of a popularly controlled areawide unit as it would be in a position to mobilize the needed financial resources in an equitable manner and achieve economies of scale. This body clearly should be a multi-functional one in order to permit the development of priorities and ensure that there is effective coordination of projects and programs. The governing body should be popularly elected to ensure that it is responsive to the needs and wishes of the citizenry served. Furthermore, the upper-tier unit should have a strong chief executive - either appointed by the governing body or elected by the voters. A suggested name for this new unit is the 'Environmental Council.' The reason for suggesting this name is that most, if not all, of the Council's functions would be related to environmental enhancement.

The establishment of a multi-functional 'Environmental Council' would create a federal system in which certain powers would be possessed exclusively by the Council, other powers would be possessed exclusively by counties, cities, and towns, and still other powers would be shared by two or three levels of local government. With respect to shared powers, refuse collection might be

the responsibility of cities and towns, and refuse disposal might be a Council responsibility. Similarly, water supply might be a Council responsibility and water distribution a city and town responsibility. Counties, cities, and towns also could be authorized voluntarily to turn functions over to the Council and contract with the Council for the provision of supplemental services.

The problem of differing optimum areas for each major environmental function can be resolved by authorizing the Council to establish service and tax districts as needed. Those who receive a certain service would pay for it rather than all taxpayers. Other services, however, could not be financed on a service district basis because a tax-benefit relationship cannot be clearly established.

To deal effectively with major environmental problems, each Council must be in a position to mobilize the resources of the area. This means that the Council must be provided with taxing powers and be made eligible for the receipt of federal and state grants-in-aid and shared revenue. In order to reduce the administrative cost of collecting a major Council tax, an income or sales tax might be added to the state income or sales tax.

Conclusions

A positive state role is needed to help solve metropolitan problems since traditional local governments in most metropolitan areas cannot cope with the governmental challenges of the last third of the Twentieth Century. In my judgment, the state should facilitate the establishment of a popularly controlled federation in each metropolitan area.

The designers of a metropolitan federation will have to face and answer certain questions. First, a decision has to be made relative to which functions are to be the exclusive and shared responsibility of the upper-tier local unit. In designing a new or restructured metropolitan unit several possible transfers of authority should be explored: (a) devolution of certain powers from the state level, (b) a lateral transfer of authority to the new unit from existing metropolitan units, (c) an upward shift of certain powers from counties, cities, and towns, and (d) a combination of approaches.

A second question involves the nature of the governing body.

- Should it be composed of mayors as ex officio members?
- Should it be appointed by the counties, cities, and towns?
- Should it be appointed by the Governor?
- Should it be popularly elected?
- Should it be selected by a combination of methods? Some members might be appointed by the Governor, others might be appointed by the counties, cities, and towns, and still other members might be elected.

A third question involves the United States Supreme Court's 'one-man, one-vote' ruling. If the designers of the governing body decide to have the members appointed by the Governor or elected at-large, the Court's ruling will not have to be considered. If members are elected by districts, the electoral system will have to be based upon substantially equal population districts. The unit system of representation - each county, city, or town is represented by one

member - can be employed only if weighted voting is adopted. Under a system of weighted voting, the weight of the vote cast by each member is in direct proportion to the population he represents.

Fourth, the designers of the new upper-tier unit must face the question of how to adjust the boundaries of the metropolitan government to enable it to cope with changing conditions. We have had enough experience with immutable municipal boundaries to know that they are undesirable. A boundary commission could be created as part of the new regional entity and be authorized to determine its initial boundaries and later make adjustments by applying prescribed criteria.

Who should design the new regional unit? This probably is the most difficult question that has to be answered. One possibility is the enactment of a general law by the Legislature authorizing the appointment or election of a commission charged with the duty of drafting a charter for a regional unit and submitting the charter to the electorate. A second alternative would be for the Legislature to design the new unit. Preferable, however, is a third alternative - passage of a law by the Legislature empowering the Governor to appoint a commission with authority to conduct research, hold public hearings, and prepare a plan for a metropolitan federation. The plan would become effective ninety days after its presentation to the next session of the Legislature unless vetoed by it. Local governments could be afforded the opportunity to prepare an alternative plan which would become effective if it is approved by the commission and is not vetoed by the Legislature.

It is strongly urged that a popular referendum not be held on any plan for a metropolitan federation as a generally indifferent and lethargic electorate and the strength of opposition groups in most regions would result in the defeat of a referendum proposal for the creation of a federation.

In conclusion, it is maintained that this proposal is a democratic one since the representatives of the people - the state legislators - ultimately would determine whether a federation would be created in each region. This procedure is preferable to the existing referenda procedure which allows a small and possibly unrepresentative minority of the voters to make the final determination as to whether there will be a regional government.

References

- ¹ William Haller, Jr., *The Puritan Town-Planting in New England Colonial Development: 1630-1660* (New York: Columbia University Press, 1951), p. 13.
- ² Jefferson B. Fordham, *Model Constitutional Provisions for Municipal Home Rule* (Chicago: American Municipal Association, 1953).
- ³ *Constitution of the State of New York*, art. IX.
- ⁴ *Indiana Acts of 1953*, chap. 173.
- ⁵ For details, see Joseph F. Zimmerman, *The Federated City* (New York: St. Martin's Press, 1972).
- ⁶ *Minnesota Statutes*, chap. 473B.
- ⁷ *Ibid.*, chap. 473C.
- ⁸ *Ibid.*, chap. 473E.
- ⁹ *Knapp v. O'Brien*, 179 N.W. 2d 88 (1970).
- ¹⁰ Stanley Baldinger, *Planning and Governing the Metropolis: The Twin Cities Experience* (New York: Praeger Publishers, 1971), p. 215. See also "Twin Cities Metropolitan Council Anticipates and Supplies Orderly Growth," *Urban Action Clearinghouse*, Case Study Number 20 (Washington, D.C.: Chamber of Commerce of the United States, 1971). For an early enthusiastic account of the Council, see John Fischer, "The Minnesota Experiment: How to

- Make a Big City Fit to Live In," *Harper's Magazine*, April 1969, pp. 12, 17-18, 20, 24, 26, 28, 30 and 32.
- ¹¹ Baldinger, *Planning and Governing the Metropolis*, p. 3.
- ¹² John Horbers, "Minneapolis Area Council Is Emerging as a Pioneer in Strong Regional Government," *The New York Times*, February 2, 1971, p. 62.
- ¹³ Ted Kolderie, "Minnesota Legislature Aids Metropolitan Setup," *National Civic Review*, July 1969, p. 321.
- ¹⁴ Baldinger, *op. cit.*, p. 222.
- ¹⁵ Ted Kolderie, "Keeping 'Checks and Balances' in Metropolitan Structure," *Citizens League News*, October 31, 1972, p. 4.
- ¹⁶ *Ibid.*
- ¹⁷ *New York Laws of 1967*, chap. 717.
- ¹⁸ *Avery v. Midland County, Texas et al*, 390 U.S. 474 (1968).
- ¹⁹ For the most complete and up-to-date information on county government, see the Advisory Commission on Intergovernmental Relations' *Profile of County Government* (Washington, D.C.: United States Government Printing Office, January 1972).
- ²⁰ Joseph F. Zimmerman, "Pros at the County Government Helm," *Georgia County Government Magazine*, March, 1973, pp. 69-77.

	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
INTERMODEL PLANNING GROUP	25 Review & discuss Unified Work Program	14 Preliminary application must be approved by IPG	28 Final application must be received by UMTA		15 Approve UWP
FEDERAL REGIONAL COUNCIL	25 Initial review of Integrated Grant application by IGA Task Force	5 Initial review of IGA by Federal Regional Council	Informal meetings to discuss IGA document	14 IGA Task Force meeting to review and revise IGA document	15 Approve IGA and issue letter of credit
ENVIRONMENTAL PROTECTION AGENCY	1 Submit prelimi- nary application to EPA after re- ceiving approval of Board of Dir.	31 Submit final application to EPA		14 Grant offer and agreement	
STATE AGENCIES		Submit prelimi- nary work program	Revise applica- tion as requested by grantor agencies	Receive final approval on work program	
BUDGET COMMITTEE		4 Budget Discussions 12 26	9 Review budget and forward to Board of Directors	14 Make budget re- visions for Board and General Assembly	11 Make final bud- get revisions for Board and General Assembly
BOARD OF DIRECTORS	27 Receive IGA docu- ment for review		24 Review budget as forwarded from Budget Committee & recommend revisions	22 Review budget with revisions from Budget Committee	19 Adopt budget and forward to General Assembly
GENERAL ASSEMBLY				1 Review budget as forwarded from the Board of Directors	5 2nd Review of Budget Adopt Budget 26

PHASE I REPORT

FINANCE AND TAXATION COMMITTEE

ROBERT G.
Chairperson: ~~Bob~~ Simpson Vice Chairperson: Marlene Stahl

MEMBERS

Philip Bogue
Dennis Buchanan
William Gregory
Corky Kirkpatrick

Robert Landauer
Hugh McGilvra
Frank Roberts
Steve Telfer

PRINCIPAL ~~staff~~: Chuck Bukowsky

COMMITTEE STATEMENT OF PURPOSE

1. The Finance and Taxation Committee had the responsibility to review the
3. present system for financing local governments in the Tri-County area and to
5. identify problems inherent in that system. To accomplish this purpose the
7. committee held a series of meetings with representatives of various local
9. governments and a representative of Oregon Tax Research, received and reviewed
11. information collected or prepared by the staff, reviewed information and
13. requested assistance from Gil Gutjahr, administrative officer of the Multnomah
15. Tax Supervision and Conservation Commission, and received information from an
17. urban studies research team.

RESOURCE PEOPLE

Following are those individuals who met with the committee:

13. Multnomah County

Dennis West, Director of the Office of County Management

15. Washington County

Fred Leutwiler, Budget Director

Dan Pötter, County Administrator

17. Clackamas County

Jerry Justice - Administrative Assistant to the County Commissioner

19. Hillsboro

Eldon Mills, City Manager

21. Portland

Ken Jones, City Budget Director

Milwaukie

Harold Schilling, City Manager

23. Gresham

Bob McWilliams, City Manager

25. Lake Oswego

Don Eppley, City Manager

27. Oak Lodge Water District

John Dodd, Manager

29.

1. Tualatin Hills Parks & Recreation District
Howard Terpenning, Manager

2. Tax Supervising and Conservation Commission, Multnomah County
Gil Gutjahr, Administrative Officer

5. Port of Portland
Fred Rogers, Manager of the Budget

Columbia Region Association of Governments
Jim McKillip, Administrative Assistant to the Director

7. Oregon Tax Research
George Anala

9. Gil Gutjahr, administrative officer of the Tax Supervising and Conservation Commission, who consented to serve as a resource person to the committee, has attended several committee sessions, one of which was devoted to the budget process. All of the speakers have made themselves available for the duration of the project, and were most cooperative during discussion of their organization's financial operations.

11. The committee received or had access to the following material:

17. 1. "Aspects of Portland Regional Governments and Agencies" (Chart), February, 1976.
19. 2. "Apportionment of the Basic School Support Fund for the Fiscal Year Ending June 30, 1975", State Department of Education, Salem.
21. 3. "School Expenditures Per Pupil" in Clackamas, Multnomah, Washington Counties, State Department of Education, Salem, 1975.
23. 4. "I.E.D. Equalization Statistics," State Department of Education, Salem, 1975.
25. 5. School Tax in each Tri-County School District, State Department of Education, Salem.
27. 6. "Government Structure: The Old and The New", Ken Martin, USC Graduate Student.
- 29.

7. "Multnomah County Budget, 1975-76"
8. "Clackamas County Impoverished County Government in the Affluent Society," Donald Williams, PSU Graduate Student 1975.
9. "Oregon Cities Finance Forecast", State Department of Revenue, Salem, 1975.
10. City of Gresham - "Community Services Immediate Action Projects"
11. City of Gresham Organization Chart."
12. City of Gresham Budget 1975-76
13. Taxes, Services and You, League of Women Voters of Oregon, 1972.
14. City of Lake Oswego 1975-76 Budget.
15. "City of Portland Budget, 1975-76."
16. "Multnomah County Programs & Services 1975-76, Catalog of County Programs".
17. Port of Portland Budget, Fiscal Year 1975-76.
18. "Management Budget Fiscal Year 1975-76 - Support Departments", PORT of PORTLAND
19. "Management Budget, Fiscal Year 1975-76, Operating Departments", PORT of PORTLAND
20. "Port of Seattle Final Budget for the year 1976".
21. "Statement of Taxes Levied in Clackamas County, Oregon for year ending June 30, 1976, Assessment Roll of 1975."
22. "Summary Assessment & Tax Roll Washington County, 1973 - 1974."
23. Taxes: A New Look - Part 2 League of Women Voters of Oregon, 1973
24. "City Revenue Sharing Budgets in Oregon - 1974-75", League of Oregon Cities, Salem.
25. "Budget Terminology", Tax Supervising and Conservation Commission, Multnomah County, 1976.
26. "Summary of Valuations, Annual Budgets, Property Tax Levies, Tax Rates and Indebtedness for Local Governments in Multnomah County, Fiscal Years 1974-75 & 1975-76", Tax Supervising and Conservation Commission, Multnomah County..
27. "OREGON TAX REVIEW IN BRIEF", PREPARED BY INTERGOVERNMENTAL RELATIONS DIVISION, OFFICE OF THE GOVERNOR,

GENERAL INTRODUCTION

1. While the total number of jurisdictions, excluding school districts, in
 3. the metropolitan area has fallen from 307 in 1969 to 165 in 1975, the com-
 5. plexity facing the taxpayer or service recipient and the amount of geographic
 7. overlapping has increased considerably as reflected on the property tax base
 fragmentation into approximately 726 tax code areas which are geographical
 units whose boundaries are defined by the integral common tax jurisdiction
 of a single group of governmental entities.

9. EARLIER, THE structure and composition of municipal govern-
 11. ment was quite simple, its components being primarily cities, counties, and
 school districts. More recently, with progress and social changes came
 13. INCREASED POPULATION pressures and urbanization bringing about the fragmenting,
 complex development in the nature of local governments. Municipal corporations,
 then joined by ' SPECIAL DISTRICTS, comprised a plethora of political
 15. and administrative units including, in addition to the cities, counties and
 school districts: cemetery districts, county service districts, drainage
 17. districts, highway lighting districts, irrigation districts, the Metropolitan
 Service District, park and recreation districts, the Port of Portland, rural
 fire protection districts, sanitary districts, soil and water conservation
 19. districts, special road districts, Tri-Met, water districts, water control
 21. districts, water use and control districts, and vector control districts.

23. Practically all these units rely on the property tax to some degree.
 Among them, Cemetery districts, park and recreation districts, rural fire
 protection districts, school districts, special road districts, and vector
 control districts rely strongly on the property tax.

25. Cities and counties being more general in nature and having more
 diversified sources of revenue have been able, as the necessity ^{REQUIRED} manifested
 27. itself, to rely less over time on the property tax so that from 1934 to 1974
 29.

AS A PERCENT OF TOTAL REVENUE

city reliance on that tax [^]dropped from 66.5% to 30.5%.

The percent

of total county revenues from that source was 34.4% in 1969 but had dropped 22.5% in 1974.

A primary cause for the reduction is the circumscription of revenue generation in the wording of the six per cent constitutional tax limitation adopted as an amendment to the Oregon state constitution in 1916, amended in 1932 and 1962 to at present restrict ad-voloren tax increases annually to an amount equaling 106% of the highest dollar amount levied in the previous 3 years in which the tax was levied.

Special levies, or bond levies, which do not affect the computation of the six per cent limitation may be submitted to the voters for a designated amount of dollars and cents, and over a designated period of time. A new tax base which would apply to computing tax levies following its passage may be submitted to the voters in a biennial primary or general election. The difficulty and expense in achieving success in these elections has contributed to local governments looking more and more to the state and federal governments for revenue and also exploring new ways of raising revenue locally.

WHAT FOLLOWS ARE THE PROBLEMS AS THE COMMITTEE SAW THEM.

STATEMENT OF PROBLEMS

1. Definition of the two tiered structure of local government, allocation of functional responsibilities to each and a general indication of service levels must precede the design of a supporting and comprehensive local financing system.

1. While the Finance and Taxation Committee can identify problems of
3. finance in the existing system of local government, it cannot proceed with
5. the design of a supporting and comprehensive local financing tax for a
7. revised system until that system is identified and functional responsibilities
9. allocated. A two tiered structure in the abstract may be a three or more
11. tiered structure in reality as we relate cities to counties and both to the
13. region and to the neighborhoods.

15. 2. There is an imbalance between certain county services furnished to
17. unincorporated areas and the source of funding which is primarily derived,
19. either directly or indirectly, from residents and taxpayers in the incorporated
21. portion of the county.

23. This imbalance can be exemplified by library service in Clackamas County,
25. which in part city funded with the county contributing a portion in kind match
27. and dollar amounts. With cities providing the library facilities, the question
29. has been raised as to residents of incorporated areas subsidizing residents of
unincorporated areas for this service. Several cities charge for out of city
users of the library.

2. Much the same kind of problem arises in planning and law enforcement.
21. In these instances, residents of the cities do not receive most of the services
23. provided by the county but do pay the same tax in support of those services
25. as those in unincorporated areas of the county.

27. Should the residents of cities that provide their own services be
29. excused from paying for similar services provided by the county to residents
in the unincorporated areas?

3. There are functional deficiencies in the school district property tax equalization program which result in inequalities among taxpayers.

This problem is due in part to a statewide formula which does not reflect the ability of each taxpayer to pay for schools in the context of total tax effort or a heavier work load required by inner-city residents in terms of many public services including special educational needs.

The county I.E.D. equalization has been implemented ^{ERRATICALLY AND} without uniform IMPACT ON DISTRICTS.

Can we design one formula which addresses the ability of each district and its taxpayers to support schools and to implement that formula uniformly regionally or statewide?

4. The role of county government in providing urban services presently furnished by or authorized to cities and special districts is unclear and results in fiscal frictions and an inability to plan long term fiscal programs.

Because of the overlap of government, particularly ^{WITH} the change in the county role in municipal services, difficulties ARE CREATED in long-term fiscal programs.

ORS CH 451.010 gives the county certain municipal service functions which creates the stated problem: sewerage treatment and disposal, drainage, street lighting, public transportation, water service, library service. Solid waste disposal ^{THROUGH COUNTY SERVICE DISTRICTS} is specifically excluded from the Tri-County area because of M.S.D.'s jurisdiction.

5. Fragmentation of local government is encouraged by the numerous statutory authorizations which facilitate the creation of special purpose districts and results in the existing array of conflicting fiscal systems.

As the population grew and urbanization of the Tri-Counties took place outside cities there was a need for various municipal services in the unincorporated areas. Few citizens wished to establish new cities for fear of higher taxes or other reasons and the legislature over a period of years gave the citizens the right to create special districts (single purpose units) to provide services such as street lighting, water, sewage disposal, vector control, fire protection, etc. Each of these governments may establish a different fiscal ^{SYSTEM} which complicate comparative record keeping, and may impede future restructuring.

6. There is a need to better inform citizens of the use of local public funds and the relationship of revenues to expenditures. The local units of government have a difficult time keeping their constituents informed of the needs and the costs of services rendered. In part; this is evidenced by negative votes of the citizens.

the The Metropolitan Service District ~~REFUSED TO ESTABLISH A SMALL ADMINISTRATIVE TAX BASE FOR~~
DISRICT FIVE MONTHS after
THEY HAD had approved formation of the district.

One could make a good case for the voters not fully understanding the reason for the organization's existence, and how it intended to use the money.

7. The quality of local public managers, the ease of access to management assistance when needed and general supervision of local fiscal activities are recognized as critical elements in achieving economic efficiencies in local government.

5. As noted in the introduction there are over 165 local units of government in the Tri-County area. Each is involved in the collecting and expending of public funds. Many units are so small and have such limited resources that they are unable to employ qualified public administrators. Others find it difficult to justify the costs of management personnel in ~~THE COST OF EMPLOYING~~ contrast to providers of services directly to the public. Local units in Multnomah County have access to fiscal management assistance from the Tax Supervising and Conservation Commission. Clackamas and Washington counties have no such commission. Should consideration be given to extending the jurisdiction of the Tax Supervising and Conservation Commission to the Tri-County area?

8. How do you expand the financing and administration of services with benefits that spill over into a region and at the same time retain local accountability, visibility and interest?

There is a move to make some services regional while maintaining a neighborhood orientation at the same time. An example of this is the Tualatin Hills Park and Recreation District which has expanded quite rapidly to cover a greater portion of Washington County. This has happened while this district has attempted to keep a focus on the neighborhood park concept, realizing that the benefits for this network of facilities and the ability of the district to expand its land acquisition and increase recreational services hinges upon an expanded tax base.

Can regional planning and financing of some services (e.g., parks and libraries) be provided by a governmental jurisdiction that is visible and locally accountable?

9. The existing duplicative local government structure veils policy objectives and priorities.

There are 165 governmental units (excluding school districts) in the Tri-County area. The large number of units performing the same and closely related services including public safety, water, sewerage, etc., with their individual elected and appointed boards and commissions, creates confusion and inhibits the commonality of objectives and priorities.

10. Information is not available concerning the effects of state taxation, local taxation and local user fees on the economic development of the tri-county area. The role of local government in economic development is presently not defined.

Generally, local government involves itself in economic development, only insofar as it is reactive. The bulk of economic development is wholly in the private sector even though local governments are effected by the private sector's movements through increased building, requiring new municipal services, which necessitate new revenue sources. Retraction of business requires re-adjustment of services and revenues. ~~Mutual consultation from the early planning stages is in most cases non-existent.~~

The Port of Portland is the one exception to this rule. The Port initiates much of the activity carried on between itself and the private sector. There is close cooperation here. There is a greater need for shared responsibility, not only for the benefit of the taxpayer, but also for the economic resource efficiencies so important to economic development.

It should be considered whether or not a regionally shared tax base could be devised in order to place development and its revenue and expenditure impact into an area-wide context and allow better planning (i.e. land use).

11. The perception of public needs and wants by the local officials who appeared before the committee is not consistent with an ability to finance those needs and wants from existing local revenue sources.

The cost of providing many municipal services has reached the point where delivery costs have outstripped the revenue sources. The question must *be asked* ¹⁵ ~~be asked as to what are~~ **THERE IS A NEED TO DISTINGUISH** ~~FROM~~ **FROM** "essential needs" ~~and what are~~ "optional needs?"

As the voters tend to turn down budgets with more frequency, the question becomes even more critical as to what are essential needs.

12. The fiscal capacity of local governments is not responsive to changes in the economy, thereby rendering these governments unable to deal with rising demands brought on by development.

During periods of rapid growth, there appears to be limited ability of overburdened and fragmented units to carry out financial planning or long range plans related to population growth and the need for service and/or facility expansion.

How

can we finance local units of government with enough stability to avoid extreme cyclical pressures?

13. Several units appear to be reluctant to use bonding as a means of funding capital construction, thus deferring projects ~~until later~~ incurring additional costs because of inflation.

1. Multnomah, ^{AND} Clackamas ~~and Washington~~ counties have an extremely low
 2. ^{indebtedness.} bond rate. Over the past twenty years, they have not used bonds to any
 3. extent as a source of revenue. A partial reason for this stance is the
 5. inability to get voter approval for these expenditures. Rather, they have
 7. deferred capital construction until the costs of inflation have done away
 9. with any advantages of deferring ~~said~~ projects, ^{SOME UNITS HAVE FOLLOWED THE PAY-AS-YOU-GO}
 11. ^{PLAN.}

14. State and federal categorical grants often conflict with priority
 11. needs as seen by local jurisdictions.

15. For example, law enforcement or roads may be the highest priority of
 17. one community and far down the list for another, yet both localities apply
 19. for and receive attractive grants which in turn divert their scarce financial
 21. and administrative resources from the highest local priorities. This can
 result in a misallocation of scarce public resources over time without regard
 to true citizen preferences.

23. 15. ^{Do} Are the allocation formulas used to distribute state shared
 revenue distributed equitably in terms of need, ability to pay, and local
 25. tax effort?

27. An example of the ^{IN} equitable allocation formula concept is the state
 29. school funding program. It operates statewide, but because of this there are
 inequities in the tri-counties. State department of education data shows less
 endowed districts supporting economically sound districts in the I.E.D.
 equalization fund.

16. There appears to be some sentiment favoring the operation and financing of some services at the regional level such as the zoo and solid waste disposal. However, there is no clear consensus on what services should be provided regionally, by whom, or how to finance them.

The existence of Tri-Met, the Port of Portland, the Columbia Region Association of Governments, the Metropolitan Service District, and the Health Services Agency indicate some recognized need for services at the regional level. However, refusal of the voters to establish a tax base for M.S.D. in 1970, the failure of positive emergency board action on an M.S.D. funding request for solid waste disposal, the search for additional funding by Tri-Met to relieve the payroll tax, the public outcries over CRAG, etc., suggest no clear consensus on the services to be provided regionally or how to pay for them.

17. There appears to be too great a reliance on the property tax as a means of supporting the programs of local governments.

1. As noted in the introduction, practically all the units of local
government rely to some extent on the property tax. Schools and fire
3. districts rely ^{VERY} heavily upon it for their funding.

5. If there is to be less dependency on the property tax, which units
should be made less dependent and what methods of taxation or funding should
replace the property tax?

7. 18. Constitutional limitations on taxing powers of local government
9. create problems of inflexibility.

11. The six percent limitation makes it difficult to maintain a balance
between costs of service and the ability to pay for service, particularly
13. when the units major source of revenue is the property tax and the rate of
inflation exceeds six percent. Some units must afford the costs of several
elections annually to achieve a balanced budget. What type of financial
15. structure will alleviate this problem, but at the same time retain the
protection of the six percent limitation?

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COMMITTEE APPOINTMENTS

Neighborhood Organizations & Citizen Involvement

Elsa Coleman, Chairperson
Lloyd Hammel, Vice-Chairperson
Mary Elizabeth Blunt
Dennis Bryson
Cliff Campbell
Martin Johnson
Douglas Montgomery
Edward Rosenbaum
Virginia Seidel
Ardis Stevenson

State-Local Relations

Roger Yost, Chairperson
Betty Schedeen, Vice-Chairperson
Ilo Bonyhadi
John Frewing
Roy Hemmingway
Leland Johnson
Harold Linstone
Gary Nees
Mary Rieke
Robert Schumacher
Mildred Schwab
Larry Sprecher
Donna Stuhr

Local Government & Intergovernmental Relations

Dean Gisvold, Chairperson
William Moshofsky, Vice-Chairperson
Albert Bullier
Joy Burgess
Hazel Hays
Barbara Jaeger
Tom Marsh
Wanda Mays
Jack Nightingale
Mike Shepherd
Ora Faye Thorgerson
Ray Wi●n

Regional Governments and Agencies

Estes Snedecor, Chairperson
Alan Brickley, Vice-Chairperson
Herb Ballin
Stuart Crosby
Nancy Hoover
Charles Jordan
Julie Keller
Loyal Lang
Ed Lindquist
Jack Nelson
Mary Opray
Jerry Tippens
William B. Webber

Finance and Taxation

Robert Simpson, Chairperson
Marleen Stahl, Vice-Chairperson
Phillip Bogue
Mel Gordon
William Gregory
John Hakanson
Stephen Herrell
Corky Kirkpatrick
Robert Landauer
Hugh McGilvra
John Olson
Frank Roberts
Steve Telfer

WORK PROGRAM

COMMITTEE V

Finance, Taxation and Administrative Services

Meets every Thursday at noon.

Administrative:

May 13 - - - - - assignment according to Model III

May 20 - - - - - assignment according to Model II

Finance and
Taxation:

May 27 - - - - - Presentation by Richard Munn,
Legislative Revenue Officer on
potentials and problems of a revenue
program, e.g. adequacy, equity, re-
distribution, tax differentials, etc.

Subsequent meetings:

1. Existing fund and revenue structures (staff report)
2. Logical revenue sources for functions and activities
3. Assignment of revenue sources (collection and distribution)
by tiers.

Functional allocations will be made early, with remainder of
time devoted to finance issues.

BSL:els