



IMPROVING OUR COMMUNITY

## COLUMBIA GATEWAY URBAN RENEWAL AGENCY

### CITY OF THE DALLES

## MINUTES

### COLUMBIA GATEWAY URBAN RENEWAL AGENCY BOARD

Meeting Conducted in a Room in Compliance with ADA Standards

**Tuesday, May 16, 2017**

5:30 pm

City Hall Council Chambers

313 Court Street

The Dalles, Oregon

- I. **CALL TO ORDER**  
Chair Elliott called the meeting to order at 5:30 p.m.
- II. **ROLL CALL**  
Present: Scott Baker, Staci Coburn, Taner Elliott, John Fredrick, Steve Kramer, Darcy Long-Curtiss, Linda Miller, Chuck Raleigh and John Willer  
Linda Miller arrived at 5:36 p.m.  
Staff Present: Urban Renewal Manager and Planning Director Steve Harris, City Attorney Gene Parker, Finance Director Angie Wilson and Assistant to the City Manager Matthew Klebes
- III. **PLEDGE OF ALLEGIANCE**  
Chair Elliott led the Pledge of Allegiance.
- IV. **APPROVAL OF AGENDA**  
Board Member Baker requested an addition to the Agenda: Master Planning. Board Member Fredrick moved to approve the minutes with the addition; Baker seconded the motion. The motion passed unanimously.
- V. **APPROVAL OF MINUTES**  
Board Member Kramer moved to approve the minutes; Fredrick seconded the minutes. The motion passed unanimously.
- VI. **PUBLIC COMMENTS**  
None.
- VII. **PRESENTATION**  
Jill Amery, Wasco County Assessor/Tax Collector, gave a presentation on tax collection and Urban Renewal, Exhibit 1.

Board Member Willer asked how long the base value is frozen. Amery replied it does not expire; it remains as long as the agreement is in place. The excess value will move up and down depending on what the valuation is for every year. The excess is the difference between the true valuation and the frozen value for the entire planned area.

Baker asked if there were no Urban Renewal district, would the County have an additional \$335,000. Amery replied that was correct. The process is called division of tax. Essentially, they're dividing up their pool and a portion of it goes to the Urban Renewal Agency.

Willer asked if his tax bill would be reduced when Urban Renewal ended. Amery replied that it would not; the division would instead go to services such as the Library, Port, NORCOR and Parks and Recreation.

Board Member Long-Curtiss asked if there would be no more funds for Urban Renewal once the debt was paid off. Amery replied that if you notify her office that all debt is paid and it goes away, that is correct. Director Harris stated the Board has the option, if there is excess bonding capacity and the district boundaries, there is the possibility of issuing new debt once the current bond is retired.

Baker asked if the bond had been refinanced or considered for refinancing. Harris replied it had not. He said questions were raised regarding the intent to refinance and the bonding capacity of the district. Baker stated he was referring to current rates and the possibility of earlier repayment. Harris replied when the bond was initially issued, there was a commitment by the Council and the Board to have an accelerated payment schedule. If the Board wanted to revisit that decision, that was quite appropriate.

Baker stated that several districts had been refinancing bonds for an earlier payoff. He thought it may be appropriate to look into that option. Harris replied another consideration is the underwriting costs that may absorb potential savings.

Elliott directed Staff to explore the possibility of refinancing the bond.

#### VIII. PUBLIC HEARING

Chair Elliott opened the Public Hearing to receive testimony regarding the Proposed Fiscal Year 2017/18 Columbia Gateway Urban Renewal Agency Budget.

Elliott read the rules of a Public Hearing.

Finance Director Wilson presented the Staff Report for the 2017/18 Budget. Wilson requested approval of the budget with an adjustment. Staff identified the beginning fund balance would be reduced due to not receiving funds that were proposed in the 2016/17 budget.

Elliott asked how this modified the contingency. Wilson replied it reduced the beginning fund balance and increased the revenue for 2017/18.

Elliott invited discussion or comments from the public. Hearing none, he closed the Public Hearing.

#### IX. RESOLUTION

Kramer moved to adopt Resolution No. 17-001; a resolution adopting Fiscal Year 2017/18 budget for the Columbia Gateway Urban Renewal Agency, making allocations and certifying a request for maximum tax revenue to the County Assessor. Vice Chair Miller seconded the motion; the motion passed unanimously.

X. ACTION ITEM

Director Harris presented the Staff Report for consideration of amending Property Rehabilitation Grant and Loan Programs to add a Demolition Grant Program.

Fredrick asked what pre-demolition costs include. Harris replied for construction work there is usually a deposit required for materials or equipment. There may also be costs involved in testing for lead-based paints or asbestos.

Miller stated that before demolition is accepted at the landfill, DEQ requires an Abatement Certification for lead paint and asbestos. Harris responded that testing can be quite expensive.

Elliott asked if under "Grant Terms and Conditions" that could be a \$60,000 valuation; a \$40,000 grant with the potential of a 50 percent reimbursement to the applicant.

Elliott asked if loan terms are necessary when presented with a grant. Harris replied he wanted to separate the loan terms from the grant terms.

Kramer asked if any demolition applications had been received. Harris replied the last one was received in 2014. A loan application for a modest amount was also received last week. Kramer then asked if the Board should pursue grant applications for demolition. Harris responded that the grant would be another tool available to the Board.

Long-Curtiss stated her concern about Grant Terms and Conditions Item 6: Pre-demolition costs may fund up to 50% of the grant award amount. This opens the possibility that demolition may be left incomplete.

Baker asked if Item 6 was meant to be 50 percent of the grant match with the intention to allow applicants to use pre-demolition costs toward their match. Harris replied it would be for the grant amount. Harris explained that for a \$40,000 grant from the façade improvement grant program, some applicants have asked for \$30,000 in upfront costs to pay for materials. The policy is 50 percent; we want to know the applicant has resources available to complete the project before they begin purchasing materials.

Elliott stated it was not standard construction protocol to require 50 percent down, especially in a demolition scenario where most costs would be for labor rather than material. He thought those costs should be around 20 percent. Harris asked if 20 percent would be a more acceptable amount. Long-Curtiss replied she did not know enough about construction to answer. She said with everything discussed, she wondered if the Board wanted to go toward grants versus loans. Elliott said it seems the loan scenario provides more skin in the game for the applicant and gives the Board more surety.

Fredrick stated he would like to see a definition of pre-demolition costs.

Elliott asked how the methodology was determined for pre-demolition costs. Harris replied it followed the façade improvement grant program. He said he expected demolition costs to be less, but allowed for testing necessary prior to demolition.

Board Member Raleigh asked if funds used for demolition would pull from other programs, such as the façade improvement program. Harris replied the funds for both programs come from the same source.

Board consensus was to table this discussion until more definition is available.

XI. STAFF COMMENTS

The next meeting is scheduled for June 20, 2017.

Harris provided an overview of topics for discussion at the June 20, 2017, meeting:

- At the URAB Budget Meeting, an inquiry was made regarding the Mill Creek Trail. Harris said \$95,400 was set aside to cover half the engineering cost on the trail. An update will be provided at the June 20<sup>th</sup> meeting.
- Elaine Howard, and urban renewal consultant, will give a presentation on urban renewal projects in the state.
- An inquiry was made at the last meeting about Urban Renewal Bylaws. Although bylaws are not a State requirement, the Board can adopt them.

Long-Curtiss asked about amounts loaned for specific projects. Harris replied the information would be provided.

XII. BOARD MEMBERS COMMENTS OR QUESTIONS

Baker stated an "Urban Renewal 101" would be beneficial to the Board. It would clarify how projects fit within the larger vision. Board consensus was that a Master Plan would be appropriate.

XIII. EXECUTIVE SESSION

Elliott recessed to Executive Session at 6:22 p.m.

Open Session reconvened at 7:10 p.m.

Long-Curtiss motioned to direct Staff to continue working with Michael Leash, GBHD, on his development proposal. Kramer seconded the motion. The motion passed 7-2, Fredrick and Miller opposed.

Board consensus was to continue to work with Tokola and table Victor Johnson's project until a later date.

XIV. ADJOURNMENT

Elliott adjourned the meeting at 7:13 p.m.

Respectfully Submitted  
Paula Webb, Planning Secretary



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Taner Elliott, Chair

2016-17 WASCO COUNTY TAX RATES BY CODE AREA AND DISTRICT

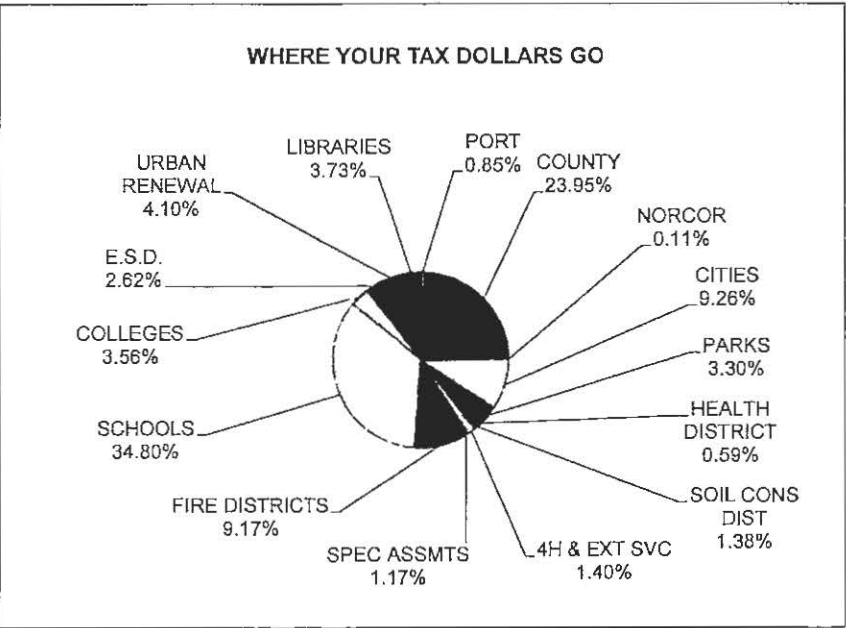
CODE AREA →		0.1	1.1	1.2	1.3	1.4	1.7	1.8	9.1	9.11	9.2	9.3	9.5	9.6	9.7	9.8	9.9	12.1	12.11
COUNTY	Gov't	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$3.9418	\$4.2523	\$4.2523	\$3.9418	\$3.9418
	Bonds																		
NORCOR	Bonds	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0181	\$0.0195	\$0.0195	\$0.0181	\$0.0181
PORT	Gov't						\$0.2007						\$0.2007	\$0.2007			\$0.2007	\$0.1861	\$0.1861
	Bonds																		
PARKS & REC	Gov't														\$0.6301		\$0.6799	\$0.6301	\$0.6301
	Bonds														\$0.2824		\$0.2824	\$0.2824	\$0.2824
LIBRARY	Gov't	\$0.4349	\$0.6800	\$0.6800	\$0.6800	\$0.6800	\$0.6800	\$0.6800			\$0.6800	\$0.6800	\$0.6800	\$0.6800	\$0.6304	\$0.6800	\$0.6800	\$0.6304	\$0.6304
HEALTH DIST	Gov't		\$0.7500		\$0.7500	\$0.7500	\$0.7500												
FIRE DISTRICTS	Gov't					\$2.3486			\$1.6500				\$2.1004	\$1.6500	\$1.9470	\$2.1004	\$2.1004	\$1.9470	\$1.9470
	Bonds												\$0.1584		\$0.1469	\$0.1584	\$0.1469	\$0.1469	\$0.1469
SOIL DIST	Gov't	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2281	\$0.2460	\$0.2460	\$0.2281	\$0.2281
4H & EXT SVC	Gov't		\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2318	\$0.2500	\$0.2500	\$0.2318	\$0.2318
CITY	Gov't		\$5.3573	\$1.5000					\$1.4128	\$1.4128					\$2.7952			\$2.7952	\$2.7952
	Bonds																		
URBAN RENEWAL															\$1.2848			\$1.4299	\$1.4299
SCHOOL DIST	Educ	\$4.5871	\$4.6851	\$4.6851	\$4.6851	\$4.6851	\$4.6851	\$4.6851	\$5.2399	\$5.2399	\$5.2399	\$5.2399	\$5.2399	\$5.2399	\$4.8563	\$5.2399	\$5.2399	\$4.8563	\$4.8563
	Bonds	\$2.4215																\$1.5540	\$1.5540
COMMUNITY COL	Educ	\$0.6204	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2506	\$0.2703	\$0.2703	\$0.2506	\$0.2506
	Bonds	\$0.1221	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420
ESD	Educ	\$0.2396	\$0.4678	\$0.4678	\$0.4678	\$0.4678	\$0.4678	\$0.4678	\$0.4678	\$0.4678	\$0.4678	\$0.4678	\$0.4678	\$0.4678	\$0.4337	\$0.4678	\$0.4678	\$0.4337	\$0.4337
SUBTOTAL GOV'T		\$4.9332	\$11.5356	\$8.9283	\$6.1783	\$8.5289	\$6.3790	\$5.4283	\$7.8111	\$8.1611	\$5.4283	\$5.6290	\$7.7294	\$7.0783	\$11.8751	\$7.5287	\$8.4093	\$12.0202	\$12.0202
SUBTOTAL EDUC		\$5.4473	\$5.4032	\$5.4032	\$5.4032	\$5.4032	\$5.4032	\$5.4032	\$5.9780	\$5.9780	\$5.9780	\$5.9780	\$5.9780	\$5.9780	\$5.5406	\$5.9780	\$5.9780	\$5.5406	\$5.5406
SUBTOTAL BONDS		\$2.5631	\$0.3615	\$0.3615	\$0.3615	\$0.3615	\$0.3615	\$0.3615	\$0.3615	\$0.3615	\$0.3615	\$0.3615	\$0.5199	\$0.3615	\$0.7894	\$0.5199	\$0.8023	\$2.3434	\$2.3434
TOTAL RATE		\$12.9436	\$17.3003	\$12.6930	\$11.9430	\$14.2916	\$12.1437	\$11.1930	\$14.1506	\$12.5006	\$11.7678	\$11.9685	\$14.2273	\$13.4178	\$18.2051	\$14.0266	\$15.1896	\$19.9042	\$19.9042

CODE AREA →		12.2	12.3	12.5	12.8	12.9	14.1	14.2	14.4	14.8	29.1	29.2	29.3	50.1	50.2	50.3	50.7	67.1
COUNTY	Gov't	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$3.9416	\$4.2523	\$3.9416	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523	\$4.2523
	Bonds																	
NORCOR	Bonds	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0181	\$0.0195	\$0.0181	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195	\$0.0195
PORT	Gov't		\$0.2007	\$0.2007	\$0.2007	\$0.1861	\$0.2007	\$0.1861	\$0.2007	\$0.2007	\$0.2007	\$0.2007	\$0.2007					
	Bonds																	
PARKS & REC	Gov't				\$0.5799			\$0.6301		\$0.6799	\$0.8960	\$0.8960	\$0.8960					
	Bonds				\$0.2824			\$0.2824		\$0.2824								
LIBRARY	Gov't	\$0.6800	\$0.6800	\$0.6800	\$0.6800	\$0.6304	\$0.6800	\$0.6304	\$0.6800	\$0.6800	\$0.6800	\$0.6800	\$0.6800	\$0.4349	\$0.4349	\$0.6800	\$0.4349	\$0.6800
HEALTH DIST	Gov't																\$0.7500	
FIRE DISTRICTS	Gov't				\$2.1004	\$2.1004	\$1.9470		\$1.9470	\$2.1004	\$2.1004							
	Bonds				\$0.1584	\$0.1584	\$0.1469		\$0.1469	\$0.1584	\$0.1584							
SOIL DIST	Gov't	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2281	\$0.2460	\$0.2281	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460	\$0.2460
4H & EXT SVC	Gov't	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2318	\$0.2500	\$0.2318	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500	\$0.2500
CITY	Gov't					\$2.7952		\$2.7952			\$2.0377			\$0.0000				
	Bonds																	
URBAN RENEWAL						\$1.3801		\$0.9012										
SCHOOL DIST	Educ	\$5.2399	\$5.2399	\$5.2399	\$5.2399	\$4.8563	\$4.4859	\$4.4859	\$4.4659	\$4.4859	\$4.4859	\$4.4659	\$4.4659	\$4.5871	\$4.5871	\$4.3953	\$4.5871	\$3.4203
	Bonds	\$1.6991	\$1.6991	\$1.6991	\$1.6991	\$1.5540	\$2.3209	\$2.3209	\$2.3209	\$2.3209	\$2.3209	\$2.3209	\$2.3209	\$2.4215	\$2.4215		\$2.4215	\$0.0000
COMMUNITY COL	Educ	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2506	\$0.2703	\$0.2506	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703	\$0.2703
	Bonds	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420	\$0.3420
ESD	Educ	\$0.4678	\$0.4678	\$0.4678	\$0.4678	\$0.4337	\$0.4678	\$0.4337	\$0.4678	\$0.4678	\$0.4678	\$0.4678	\$0.4678	\$0.2398	\$0.2398	\$2.0193	\$0.2398	\$2.0193
SUBTOTAL GOV'T		\$5.4283	\$5.6290	\$7.7294	\$8.4093	\$11.3403	\$5.6290	\$11.4915	\$7.7294	\$8.4093	\$8.5627	\$6.3243	\$6.5250	\$5.1832	\$5.1832	\$5.4283	\$5.9332	\$5.4283
SUBTOTAL EDUC		\$5.9780	\$5.9780	\$5.9780	\$5.9780	\$5.5406	\$5.2040	\$5.1502	\$5.2040	\$5.2040	\$5.2040	\$5.2040	\$5.2040	\$5.0972	\$5.0972	\$6.6659	\$5.0972	\$5.7099
SUBTOTAL BONDS		\$2.0608	\$2.0806	\$2.2190	\$2.5014	\$2.0610	\$2.6824	\$3.1103	\$2.8408	\$3.1232	\$2.6824	\$2.6824	\$2.6824	\$2.7630	\$2.7630	\$0.3615	\$2.7830	\$0.3615
TOTAL RATE		\$13.4669	\$13.6878	\$15.9264	\$16.8887	\$18.9419	\$13.5154	\$19.7520	\$15.7742	\$16.7365	\$16.4491	\$14.2107	\$14.4114	\$13.0634	\$13.0634	\$12.4757	\$13.8134	\$11.4997

\*M-5 LIMITS ARE APPLIED TO TAXES ON AN ACCOUNT BY ACCOUNT BASIS. INDIVIDUAL TAXES ARE THE LESSER OF THIS RATE APPLIED TO TAX (TAXABLE ASSESSED VALUE) OR M-5 LIMITED RATE (\$10 GOV/\$5 EDUC) APPLIED TO RMV (REAL MARKET VALUE) OR SAV (SPECIAL ASSESSED VALUE) BY CATEGORY

ASSESSED VALUES	
REAL PROPERTY ROLL	
Gross Assessed Value	\$2,852,106,699
PERSONAL PROPERTY ROLL	
Business	\$48,657,861
Mobile Homes	\$15,948,944
Boat Houses	\$1,254,402
UTILITY PROPERTY ROLL	\$243,359,840
GROSS ASSESSED COUNTY VALUE	\$3,161,326,546
(Less) Veteran's Exemptions	\$8,088,487
(Less) Other Exemptions	\$939,202,402
TOTAL TAXABLE ASSESSED VALUE	\$2,214,035,657
Less) Urban Renewal Excess Value	\$82,459,666
NET VALUE USED TO CALCULATE TAX RATES	\$2,131,575,991

PROPERTY TAXES	
AD VALOREM TAXES	
District Levies	\$35,074,947.86
Urban Renewal Division of Tax	\$1,519,205.87
TOTAL AD VALOREM TAXES	\$36,594,153.53
SPECIAL ASSESSMENTS, FEES AND CHARGES	
Farm Use Disqualification	\$6,585.46
Forest Land or Small Tract Forestland disqualification	\$126.36
Other Disqualification	\$0.00
Clerical Errors & Omitted Property	\$3,979.40
Late Filing Penalties	\$12,765.87
SUB-TOTAL AMOUNTS DISTRIBUTED TO DISTRICTS	\$23,457.09
STATE FIRE PATROL	\$363,676.39
OREGON HOUSING MANUFACTURED HOUSING	\$8,126.40
DELINQUENT SEWER CHARGES - CITY OF THE DALLIES	\$60,837.99
Fractional Gain/Loss from Individual Extension	\$0.48
TOTAL TAXES, SPECIAL ASSESSMENTS, FEES AND CHARGES	\$37,050,251.88
BY PROPERTY TYPE	
Real Property	\$29,364,463.46
Personal Property	\$816,765.70
Manufactured Structures	\$3,377,863.86
Utility Property (Centrally Assessed)	\$3,491,158.86
TOTAL TAXES, SPECIAL ASSESSMENTS, FEES AND CHARGES	\$37,050,251.88





WASCO COUNTY SUMMARY OF 2016-17 ASSESSMENT AND TAX ROLL

TAXING DISTRICT	CERTIFIED RATES OR LEVY INFORMATION										POST MEASURE 60 BILLING RATES AND TAX EXTENSIONS										ASSESSMENTS AND ADDITIONS			
	Inside M-5 Limit			Outside M-5 Limit	Amounts Raised Other Counties	Net Levy for Tax Rate (excl. perm. rate)	M-5 VALUE (RMV OR SAV After Exemptions)	*Total Taxable Assessed Value TO COMPUTE RATE	Calculated Rate for Bonds or Local Option	District Billing Rate	Amt. Tax Rate Will Raise	Truncation Loss	Total Extended for District	Gain from UR Div of Tax Trunc.	Gain/Loss from Indiv. Extension	Actual Tax Extended for District	M-5 Compression Loss	Taxes Imposed	Penalty Upon Reclassification (All Types)	Clerical Error / Omitted	Late Filing Fee	Total Amount To Be Received		
	Permanent Rate	Rate or \$ Certified	Local Option Levies																					
WASCO COUNTY	\$4.2523	\$4.2523	\$0.00	\$0.00	\$0.00	\$0.00	\$3,181,633,210	\$2,131,575,991	\$0.0000	\$4.2523	\$9,064,100.59	\$0.00	\$9,064,100.59	\$36.16	\$0.01	\$9,064,136.76	(\$206,674.03)	\$8,857,462.73	\$2,188.07	\$1,059.99	\$12,755.87	\$8,873,476.68		
NORCOR - BONDS	\$0.0000	\$0.0000	\$0.00	\$107,412.00	\$65,771.02	\$41,640.98	\$3,181,663,210	\$2,131,575,991	\$0.0195	\$0.0195	\$41,595.73	(\$75.25)	\$41,565.73	\$28.14	\$0.01	\$41,593.88	\$0.00	\$41,593.88	\$10.04	\$4.65	\$0.00	\$41,608.78		
PORT OF THE DALLES	\$0.2007	\$0.2007	\$0.00	\$0.00	\$0.00	\$0.00	\$2,453,361,297	\$1,619,386,468	\$0.0000	\$0.2007	\$325,011.27	\$0.00	\$325,011.27	\$74.39	\$0.00	\$325,085.66	(\$9,312.56)	\$315,773.10	\$58.31	\$47.43	\$0.00	\$315,878.84		
NORTHERN WASCO PARKS & REC	\$0.6799	\$0.6799	\$0.00	\$0.00	\$0.00	\$0.00	\$1,798,494,555	\$1,158,982,327	\$0.0000	\$0.6799	\$787,992.08	\$0.00	\$787,992.08	\$63.77	\$0.00	\$788,055.85	(\$31,519.81)	\$756,536.04	\$0.00	\$7.36	\$0.00	\$756,543.40		
NORTHERN WASCO PARKS & REC BOND	\$0.0000	\$0.0000	\$0.00	\$350,645.00	\$0.00	\$350,645.00	\$1,798,494,555	\$1,241,441,893	\$0.2824	\$0.2824	\$350,583.22	(\$61.78)	\$350,583.22	\$0.00	\$0.00	\$350,583.22	\$0.00	\$350,583.22	\$0.00	\$0.00	\$0.00	\$350,583.22		
DUFUR RECREATION DIST.	\$0.5453	\$0.5453	\$45,000.00	\$0.00	\$0.00	\$0.00	\$186,204,427	\$128,292,638	\$0.3507	\$0.8960	\$114,950.20	(\$7.77)	\$114,950.20	\$0.00	\$0.01	\$114,950.21	(\$0.63)	\$114,949.58	\$28.57	\$0.00	\$0.00	\$114,978.15		
MID COL FIRE AND RESCUE	\$2.1004	\$2.1004	\$0.00	\$225,000.00	\$0.00	\$225,000.00	\$2,153,492,294	\$1,420,404,933	\$0.1584	\$2.2568	\$3,208,410.66	(\$7.86)	\$3,208,410.66	\$179.73	\$0.01	\$3,208,590.40	(\$97,431.54)	\$3,111,158.86	\$80.94	\$533.91	\$0.00	\$3,111,773.71		
MOSIER FIRE DIST	\$2.1000	\$1.6500	\$0.00	\$0.00	\$0.00	\$0.00	\$160,671,003	\$122,947,751	\$0.0000	\$1.6500	\$202,863.79	\$0.00	\$202,863.79	\$0.00	\$0.00	\$202,863.79	\$0.00	\$202,863.79	\$0.00	\$0.00	\$0.00	\$202,863.79		
JUNIPER FLAT R.F.P.D.	\$2.3486	\$2.3486	\$0.00	\$0.00	\$0.00	\$0.00	\$56,225,859	\$34,738,775	\$0.0000	\$2.3486	\$81,587.49	\$0.00	\$81,587.49	\$0.00	\$0.00	\$81,587.49	(\$4.16)	\$81,583.33	\$0.00	\$30.31	\$0.00	\$81,613.64		
WHITE RIVER HEALTH DIST	\$0.2500	\$0.2500	\$0.5000	\$0.00	\$0.00	\$0.00	\$435,531,416	\$314,006,979	\$0.5000	\$0.7500	\$235,505.23	\$0.00	\$235,505.23	\$0.00	\$0.00	\$235,505.23	(\$15,261.64)	\$220,253.59	\$0.00	\$9.68	\$0.00	\$220,263.27		
CITY OF THE DALLES	\$3.0155	\$3.0155	\$0.00	\$0.00	\$0.00	\$0.00	\$1,652,405,846	\$1,045,982,781	\$0.0000	\$3.0155	\$3,154,161.08	\$0.00	\$3,154,161.08	\$61.25	\$0.00	\$3,154,222.33	(\$136,861.05)	\$3,014,361.28	\$0.00	\$23.06	\$0.00	\$3,014,384.34		
CITY OF DUFUR	\$2.0377	\$2.0377	\$0.00	\$0.00	\$0.00	\$0.00	\$44,323,435	\$35,284,630	\$0.0000	\$2.0377	\$71,899.49	\$0.00	\$71,899.49	\$0.00	\$0.00	\$71,899.49	\$0.00	\$71,899.49	\$0.00	\$0.00	\$0.00	\$71,899.49		
CITY OF MAUPIN	\$5.3573	\$5.3573	\$0.00	\$0.00	\$0.00	\$0.00	\$66,583,738	\$63,537,151	\$0.0000	\$5.3573	\$286,814.58	\$0.00	\$286,814.58	\$0.00	\$0.00	\$286,814.58	(\$11,661.46)	\$274,953.12	\$0.00	\$0.00	\$0.00	\$274,953.12		
CITY OF MOSIER	\$1.4128	\$1.4128	\$0.00	\$0.00	\$0.00	\$0.00	\$56,778,299	\$45,320,398	\$0.0000	\$1.4128	\$64,028.66	\$0.00	\$64,028.66	\$0.00	\$0.00	\$64,028.66	\$0.00	\$64,028.66	\$0.00	\$0.00	\$0.00	\$64,028.66		
CITY OF SHANIKO	\$0.0000	\$0.0000	\$1.50	\$0.00	\$0.00	\$0.00	\$3,515,284	\$3,303,575	\$1.5000	\$1.5000	\$4,955.36	\$0.00	\$4,955.36	\$0.00	\$0.00	\$4,955.36	\$0.00	\$4,955.36	\$0.00	\$0.00	\$0.00	\$4,955.36		
CITY OF ANTELOPE **	\$1.6944	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$3,225,603	\$2,666,599	\$0.0000	\$0.0000	\$4,518.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
WASCO CO SOIL CONSERVATION DIST	\$0.2500	\$524,553.00	\$0.00	\$0.00	\$0.00	\$524,553.00	\$3,181,663,210	\$2,131,575,991	\$0.0000	\$0.2460	\$524,367.69	(\$185.31)	\$524,367.69	\$85.95	\$0.01	\$524,453.65	(\$11,959.99)	\$512,493.66	\$128.57	\$61.33	\$0.00	\$512,681.56		
4-H & EXTENSION SVC DIST	\$0.2500	\$0.2500	\$0.00	\$0.00	\$0.00	\$0.00	\$3,170,689,450	\$2,121,630,750	\$0.0000	\$0.2500	\$530,407.69	\$0.00	\$530,407.69	\$77.26	\$0.00	\$530,484.95	(\$12,153.69)	\$518,331.06	\$128.63	\$62.32	\$0.00	\$518,522.01		
WASCO CO LIBRARY DIST	\$0.6800	\$0.6800	\$0.00	\$0.00	\$0.00	\$0.00	\$3,091,645,432	\$2,063,673,033	\$0.0000	\$0.6800	\$1,403,297.66	\$0.00	\$1,403,297.66	\$101.82	\$0.01	\$1,403,399.49	(\$33,054.05)	\$1,370,345.44	\$349.89	\$169.61	\$0.00	\$1,370,864.84		
JEFFERSON CO LIBRARY DIST	\$0.4349	\$0.4349	\$0.00	\$0.00	\$0.00	\$0.00	\$34,238,479	\$22,582,560	\$0.0000	\$0.4349	\$9,821.16	\$0.00	\$9,821.16	\$0.00	\$0.00	\$9,821.16	\$0.00	\$9,821.16	\$0.00	\$0.00	\$0.00	\$9,821.16		
S WASCO COUNTY SD 1	\$4.6851	\$4.6851	\$0.00	\$0.00	\$0.00	\$0.00	\$442,297,580	\$318,728,443	\$0.0000	\$4.6851	\$1,486,900.06	\$0.00	\$1,486,900.06	\$0.00	\$0.00	\$1,486,900.06	(\$36,157.31)	\$1,450,742.75	\$0.00	\$60.22	\$0.00	\$1,450,802.97		
N WASCO CO SD 21 (SD 12 -BONDS)	\$0.0000	\$0.0000	\$0.00	\$1,786,111.00	\$0.00	\$1,786,111.00	\$1,508,090,005	\$1,051,189,978	\$1.6991	\$1.6991	\$1,786,076.89	(\$34.11)	\$1,786,076.89	\$71.80	\$0.00	\$1,786,148.69	\$0.00	\$1,786,148.69	\$439.52	\$401.61	\$0.00	\$1,786,969.82		
N WASCO CO SD 21	\$5.2399	\$5.2399	\$0.00	\$0.00	\$0.00	\$0.00	\$2,347,201,525	\$1,654,497,274	\$0.0000	\$5.2399	\$8,145,410.27	\$0.00	\$8,145,410.27	\$79.74	\$0.01	\$8,145,481.02	(\$231,398.99)	\$7,914,082.03	\$2,529.11	\$1,238.56	\$0.00	\$7,917,849.70		
DUFUR SD 29	\$4.4659	\$4.4659	\$0.00	\$540,900.00	\$0.00	\$540,900.00	\$353,161,636	\$233,048,588	\$2.3209	\$6.7866	\$1,581,654.16	(\$17.53)	\$1,581,654.16	\$0.00	\$0.00	\$1,581,654.16	(\$7,847.72)	\$1,573,806.44	\$216.41	\$0.00	\$0.00	\$1,574,022.85		
JEFFERSON SD 509J	\$4.5671	\$4.5671	\$0.00	\$2,390,000.00	\$2,336,314.52	\$54,685.48	\$34,238,479	\$22,582,560	\$2.4215	\$7.0086	\$158,272.13	(\$1.61)	\$158,272.13	\$0.00	\$0.00	\$158,272.13	(\$3,396.34)	\$154,875.79	\$0.00	\$0.00	\$0.00	\$154,875.79		
SHERMAN CO SD	\$3.4203	\$3.4203	\$0.00	\$0.00	\$0.00	\$0.00	\$1,079,730	\$877,705	\$0.0000	\$3.4203	\$3,002.01	\$0.00	\$3,002.01	\$0.00	\$0.00	\$3,002.01	(\$272.15)	\$2,729.86	\$0.00	\$0.00	\$0.00	\$2,729.86		
FOSSIL SD 21J	\$4.3963	\$4.3963	\$0.00	\$0.00	\$0.00	\$0.00	\$3,683,280	\$1,841,421	\$0.0000	\$4.3963	\$8,095.44	\$0.00	\$8,095.44	\$0.00	\$0.00	\$8,095.44	(\$74.28)	\$8,021.16	\$0.00	\$0.00	\$0.00	\$8,021.16		
CENTRAL OREGON COMM. COLLEGE	\$0.6204	\$0.6204	\$0.00	\$3,188,773.00	\$3,187,558.40	\$1,214.60	\$10,893,760	\$9,945,241	\$0.1221	\$0.7425	\$7,384.34	(\$0.29)	\$7,384.34	\$0.00	\$0.00	\$7,384.34	(\$396.36)	\$6,985.98	\$0.00	\$0.00	\$0.00	\$6,985.98		
COLUMBIA GORGE COMM. COLLEGE	\$0.2703	\$0.2703	\$0.00	\$0.00	\$0.00	\$0.00	\$3,170,689,450	\$2,121,630,750	\$0.0000	\$0.2703	\$573,476.79	\$0.00	\$573,476.79	\$58.53	\$0.01	\$573,535.33	(\$14,561.00)	\$558,974.27	\$315.05	\$152.63	\$0.00	\$559,441.95		
COLUMBIA GORGE CC BOND (Dist. Wide)	\$0.0000	\$0.0000	\$0.00	\$1,511,025.00	\$757,094.21	\$753,969.79	\$3,170,689,450	\$2,204,090,416	\$0.3420	\$0.3420	\$753,798.92	(\$161.87)	\$753,798.92	\$0.00	\$0.00	\$753,798.92	\$0.00	\$753,798.92	\$0.00	\$0.00	\$0.00	\$753,798.92		
COLUMBIA GORGE ESD	\$0.4678	\$0.4678	\$0.00	\$0.00	\$0.00	\$0.00	\$2,965,066,714	\$2,106,274,305	\$0.0000	\$0.4678	\$985,315.12	\$0.00	\$985,315.12	\$94.74	\$0.00	\$985,409.86	(\$25,109.08)	\$960,300.78	\$240.71	\$116.62	\$0.00	\$960,658.11		
JEFFERSON CO ESD	\$0.2398	\$0.2398	\$0.00	\$0.00	\$0.00	\$0.00	\$34,238,479	\$22,582,560	\$0.0000	\$0.2398	\$5,415.30	\$0.00	\$5,415.30	\$0.00	\$0.00	\$5,415.30	(\$177.59)	\$5,237.71	\$0.00	\$0.00	\$0.00	\$5,237.71		
NORTH CENTRAL ESD	\$2.0193	\$2.0193	\$0.00	\$0.00	\$0.00	\$0.00	\$4,762,990	\$2,719,126	\$0.0000	\$2.0193	\$5,490.73	\$0.00	\$5,490.73	\$0.00	\$0.00	\$5,490.73	(\$194.80)	\$5,295.93	\$0.00	\$0.00	\$0.00	\$5,295.93		
COLUMBIA GATEWAY URBAN RENEWAL-DIVISION OF TAXES							\$1,652,405,846	\$1,128,442,447			\$1,689,805.86	(\$1,004.34)	\$1,588,801.52	\$0.00	\$0.00	\$1,588,801.52	(\$69,595.65)	\$1,519,205.87				\$1,519,205.87		
TOTALS				\$10,099,866.00	\$5,345,708.15	\$4,323,710.85					\$37,559,939.94	(\$1,557.82)	\$37,551,417.31	\$1,004.28	\$0.08	\$37,552,421.67	(\$958,268.14)	\$36,594,153.53	\$6,711.82	\$3,979.40	\$12,766.87	\$36,617,610.62		

\*Total Taxable Assessed Value (to Compute Rate) equals line 17 on SAL Table 4A; Adjustment for Urban Renewal Excess, Nonprofit Housing, and Fish & Wildlife have been made if required.  
\*\* The City of Antelope did not turn in a levy request for 2016-17

URBAN RENEWAL DIVISION OF TAX CALCULATIONS

DISTRICT NAME	EXCESS VALUE	SHARED VALUE	DIST. RATE	UR RATE	DIST. ADJ. RATE	TAXES EXT.	M-5 LOSS	TAXES IMPOSED
WASCO COUNTY	\$82,459,666	\$1,128,442,447	\$4.2523	\$0.3107	\$3.9416	\$ 350,607.07	\$ (15,546.42)	\$ 335,060.65
CITY OF THE DALLES	\$82,459,666	\$1,128,442,447	\$3.0155	\$0.2203	\$2.7952	\$ 248,595.87	\$ (11,022.98)	\$ 237,572.89
PORT OF THE DALLES	\$82,459,666	\$1,128,442,447	\$0.2007	\$0.0146	\$0.1861	\$ 16,475.26	\$ (730.64)	\$ 15,744.62
NORCOR BONDS	\$82,459,666	\$1,128,442,447	\$0.0195	\$0.0014	\$0.0181	\$ 1,579.82	\$ (69.89)	\$ 1,509.93
N WASCO PARK & REC	\$82,459,666	\$1,124,509,085	\$0.6799	\$0.0498	\$0.6301	\$ 56,000.55	\$ (2,490.85)	\$ 53,509.70
MID-COLUMBIA FIRE & RESCUE	\$82,459,666	\$1,128,442,447	\$2.1004	\$0.1534	\$1.9470	\$ 173,103.07	\$ (7,675.48)	\$ 165,427.59
MID-COLUMBIA FIRE & RESCUE BONDS	\$82,459,666	\$1,128,442,447	\$0.1584	\$0.0115	\$0.1469	\$ 12,977.09	\$ (575.51)	\$ 12,401.58
WASCO CO SOIL & WATER	\$82,459,666	\$1,128,442,447	\$0.2460	\$0.0179	\$0.2281	\$ 20,199.12	\$ (895.60)	\$ 19,303.52
WASCO CO 4-H & EXTENSION	\$82,459,666	\$1,128,442,447	\$0.2500	\$0.0182	\$0.2318	\$ 20,537.65	\$ (910.63)	\$ 19,627.02
WASCO CO LIBRARY DIST	\$82,459,666	\$1,128,442,447	\$0.6800	\$0.0496	\$0.6304	\$ 55,970.75	\$ (2,481.52)	\$ 53,489.23
N WASCO CO SD 21	\$82,459,666	\$1,126,198,264	\$5.2399	\$0.3836	\$4.8563	\$ 432,009.65	\$ (19,139.20)	\$ 412,870.45
N WASCO CO SD 21 (SD 12 BONDS)	\$82,459,666	\$965,095,883	\$1.6991	\$0.1451	\$1.5540	\$ 140,035.41	\$ (5,365.12)	\$ 134,670.29
COLUMBIA GORGE COMM COLLEGE	\$82,459,666	\$1,128,442,447	\$0.2703	\$0.0197	\$0.2506	\$ 22,230.32	\$ (985.61)	\$ 21,244.71
COLUMBIA GORGE ESD	\$82,459,666	\$1,128,442,447	\$0.4678	\$0.0341	\$0.4337	\$ 38,479.89	\$ (1,706.20)	\$ 36,773.69
TOTALS							\$ (69,595.65)	\$ 1,519,205.87

TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES

Tax Year: 2016 - 2017

NOTE: Where urban renewal excess value impacts the district, report any reduced rate levies on a separate table 4a.

County: Wasco

District Abbreviation 001WASCO\_

1 Taxing District Code	330000000
2 Taxing District Name	001 - WASCO COUNTY
3 Counties in which District lies	

	PERMANENT	LOCAL OPTION	"GAP" BONDS OR UR SPECIAL LEVY	BONDS	
	Inside M5 Limit	Inside M5 Limit	Inside M5 Limit	Outside M5 Limit	TOTAL
4 Levy Approved Before or After 10/6/01					
Ad Valorem Tax Levies					
5 Permanent Levy (if dollar amount)	0				0
6 Local Option Levy (if dollar amount)*		0			0
7 "GAP" Bond Levy			0		0
8 Urban Renewal Special Levy			0		0
9 Bond Levy*				0	0
10 TOTAL DOLLAR LEVY (add lines 5 thru 9)	0	0	0	0	0
Adjustments					
11 Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12 NET DOLLAR LEVY FOR TAX RATE (line 10 minus line 11)	0.00	0.00	0.00	0.00	0.00
Taxable Property Value (if an urban renewal plan is involved, report reduced rate levies separately)					
13 Total Assessed Value					2,211,557,753
14 Add: Non-Profit Housing Value					0
15 Add: Fish and Wildlife Value					2,477,904
16 Subtract: Urban Renewal Excess (amtl. used only)**					82,459,666
17 VALUE TO COMPUTE THE TAX RATE					2,131,575,991
Tax Computations					
18 Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0042523	0.0000000	0.0000000	0.0000000	0.0042523
19 Amount Tax Rate Will Raise (line 17 times line 18)	9,064,100.59	0.00	0.00	0.00	9,064,100.59
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)	0.00	0.00	0.00	0.00	0.00
21 Total Timber Offset Amount (county district only)	0.00				0.00
22 Timber Tax Rate (line 21 divided by line 17)	0.0000000				0.0000000
23 Billing Rate (line 18 minus line 22)	0.0042523	0.0000000	0.0000000	0.0000000	0.0042523
24 Calculated Tax for Extension for District (line 23 times line 17)	9,064,100.59	0.00	0.00	0.00	9,064,100.59
24a Gain from UR Division of Tax Rate Truncation	36.16	0.00	0.00	0.00	36.16
24b Gain or Loss from UR Division of Tax Across Counties	0.00	0.00	0.00	0.00	0.00
24c Net Tax for Extension (24 + 24a + 24b)	9,064,136.75	0.00	0.00	0.00	9,064,136.75
25 Actual Tax Extended for District	9,064,136.76	0.00	0.00	0.00	9,064,136.76
26 District's Gain or Loss from Individual Extension (25 - 24c)	0.01	0.00	0.00	0.00	0.01
27 District's Compression Loss (Enter as a negative number)****	-206,674.03	0.00	0.00		-206,674.03
28 DISTRICT TAXES IMPOSED (line 24c+line 26+line 27)	8,857,462.73	0.00	0.00	0.00	8,857,462.73
Additional Taxes/Penalties					
29 Farmland (ORS 308A.703)					2,142.39
30 Forestland (ORS 308A.703)					0.00
31 Small Tract Forestland (STF) (ORS 308A.703)					45.68
32 Open Space (ORS 308.770)					0.00
33					
34 Historic Property (ORS 358.525)					0.00
35 Other					0.00
36 Late Filing Fee County Only (ORS 308.302)					12,765.87
37 Roll Corrections (ORS 311.206), incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.					1,059.99
38 TOTAL ADDITIONAL TAXES/PENALTIES (lines 29 thru 37)					16,013.93
39 TOTAL TO BE RECEIVED (line 28 plus line 38)	8,857,462.73	0.00	0.00	16,013.93	8,873,476.66
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					23.94984197%

\* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).

\*\* For urban renewal special levies, enter zero on this line: excess value is not subtracted.

\*\*\* Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate certified.

\*\*\*\* Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See instructions.

TABLE 4a - DETAIL OF TAXING DISTRICT LEVIES

Tax Year: 2016 - 2017

NOTE: Where urban renewal excess value impacts the district, report any reduced rate levies on a separate table 4a.

County: Wasco

District Abbreviation 002PORT\_O

1 Taxing District Code	330002190
2 Taxing District Name	002 - PORT OF THE DALLES
3 Counties in which District lies	

## 4 Levy Approved Before or After 10/6/01

## Ad Valorem Tax Levies

	PERMANENT Inside M5 Limit	LOCAL OPTION Inside M5 Limit	"GAP" BONDS OR UR SPECIAL LEVY Inside M5 Limit	BONDS Outside M5 Limit	TOTAL
5 Permanent Levy (if dollar amount)	0				0
6 Local Option Levy (if dollar amount)*		0			0
7 "GAP" Bond Levy			0		0
8 Urban Renewal Special Levy			0		0
9 Bond Levy*				0	0
10 TOTAL DOLLAR LEVY (add lines 5 thru 9)	0	0	0	0	0

## Adjustments

11 Amount Raised in Other Counties	0.00	0.00	0.00	0.00	0.00
12 NET DOLLAR LEVY FOR TAX RATE (line 10 minus line 11)	0.00	0.00	0.00	0.00	0.00

Taxable Property Value (if an urban renewal plan is involved, report reduced rate levies separately)

13 Total Assessed Value	1,700,809,683
14 Add: Non-Profit Housing Value	0
15 Add: Fish and Wildlife Value	1,038,452
16 Subtract: Urban Renewal Excess (amt. used only)**	82,459,666
17 VALUE TO COMPUTE THE TAX RATE	1,619,388,469

## Tax Computations

18 Tax Rate (for dollar levies, line 12 divided by line 17)***	0.0002007	0.0000000	0.0000000	0.0000000	0.0002007
19 Amount Tax Rate Will Raise (line 17 times line 18)	325,011.27	0.00	0.00	0.00	325,011.27
20 Truncation Loss (for dollar levies only) (line 19 minus line 12)	0.00	0.00	0.00	0.00	0.00
21 Total Timber Offset Amount (county district only)	0.00				0.00
22 Timber Tax Rate (line 21 divided by line 17)	0.0000000				0.0000000
23 Billing Rate (line 18 minus line 22)	0.0002007	0.0000000	0.0000000	0.0000000	0.0002007
24 Calculated Tax for Extension for District (line 23 times line 17)	325,011.27	0.00	0.00	0.00	325,011.27
24a Gain from UR Division of Tax Rate Truncation	74.39	0.00	0.00	0.00	74.39
24b Gain or Loss from UR Division of Tax Across Counties	0.00	0.00	0.00	0.00	0.00
24c Net Tax for Extension (24 + 24a + 24b)	325,085.66	0.00	0.00	0.00	325,085.66
25 Actual Tax Extended for District	325,085.66	0.00	0.00	0.00	325,085.66
26 District's Gain or Loss from Individual Extension (25 - 24c)	0.00	0.00	0.00	0.00	0.00
27 District's Compression Loss (Enter as a negative number)****	-9,312.56	0.00	0.00		-9,312.56
28 DISTRICT TAXES IMPOSED (line 24c+line 26+line 27)	315,773.10	0.00	0.00	0.00	315,773.10

## Additional Taxes/Penalties

29 Farmland (ORS 308A.703)	58.31				58.31
30 Forestland (ORS 308A.703)	0.00				0.00
31 Small Tract Forestland (STF) (ORS 308A.703)	0.00				0.00
32 Open Space (ORS 308.770)	0.00				0.00
33					
34 Historic Property (ORS 358.525)	0.00				0.00
35 Other	0.00				0.00
36 Late Filing Fee County Only (ORS 308.302)	0.00				0.00
37 Roll Corrections (ORS 311.206), Incl. omitted property/other roll corrections, but excl. roll corrections under ORS 311.208.	47.43				47.43
38 TOTAL ADDITIONAL TAXES/PENALTIES (lines 29 thru 37)	105.74				105.74
39 TOTAL TO BE RECEIVED (line 28 plus line 38)	315,773.10	0.00	0.00	105.74	315,878.84
40 Percentage Schedule (ORS 311.390) [OPTIONAL, SEE INSTRUCTIONS]					0.85256868%

\* If district has multiple Local Option or Bond levies, please show each levy on a separate 4a page (see instructions about combining in some cases).

\*\* For urban renewal special levies, enter zero on this line: excess value is not subtracted.

\*\*\* Line 12/Line 17 computation applies ONLY to dollar levies; if district has a rate levy, enter the tax rate certified.

\*\*\*\* Enter only the district or U.R. special levy compression loss. Urban renewal division of tax compression loss is reported on table 4e. See instructions.



**Urban Renewal Division of Tax Adjusted Tax Rates - 2016-17**

DISTRICT	RATE	UR RATE	ADJ. RATE
Wasco County	4.2523	0.3107	3.9416
Port of The Dalles	0.2007	0.0146	0.1861
N. Wasco Park & Rec.	0.6799	0.0498	0.6301
Mid- Col. Fire & Rescue	2.1004	0.1534	1.9470
Wasco Soil & Water	0.2460	0.0179	0.2281
Wasco 4H & Ext.	0.2500	0.0182	0.2318
Wasco Library	0.6800	0.0496	0.6304
City of The Dalles	3.0155	0.2203	2.7952
Columbia Gorge CC	0.2703	0.0197	0.2506
Columbia Gorge ESD	0.4678	0.0341	0.4337
N Wasco SD # 21	5.2399	0.3836	4.8563
NORCOR Bonds	0.0195	0.0014	0.0181
N. Wasco Park & Rec. (After 10-6-2001)			0.2824
Mid- Col. Fire & Rescue Bonds	0.1584	0.0115	0.1469
SD 12 Bonds	1.6991	0.1451	1.5540
Columbia Gorge CC Bonds (After 10-6-2001)			0.3420

# Urban Renewal



[www.oregon.gov/dor](http://www.oregon.gov/dor)

## How does urban renewal work?

The Oregon Constitution allows the Legislature to set up a system to finance urban renewal. Oregon Revised Statute Chapter 457 describes how the system works. This law gives each city and county the ability to activate an urban renewal agency with power to propose and act on plans and projects to remove "blight." Examples of blight include buildings that are unsafe or unfit for occupancy or the existence of inadequate streets. The area where the work is to be done is known as a "plan area."

An urban renewal agency is activated when the city or county governing body declares by ordinance that a blighted area exists in the city or county and there is a need for an urban renewal agency to function in the area. The urban renewal agency proposes a plan for improving the area. Following public notice and hearing, and after considering public testimony and planning commission recommendations, the city or county may approve the urban renewal plan by ordinance. Unless required by local law, no public vote is necessary.

## How is urban renewal funded?

Most urban renewal plans are funded substantially out of local government property tax levies (division of tax revenue). Some agencies may also request a special property tax levy to make up for reduced division of tax revenue. Urban renewal agencies are subject to Local Budget Law and may request division of tax and special levy revenue within limitations. When there is sufficient revenue to pay off all approved principal and interest on indebtedness, the urban renewal agency is required to notify the assessor to stop division of tax.

## How does division of tax work?

Division of tax revenue is calculated by splitting local government property taxes between the local governments that levied the taxes and the urban renewal agency. The split is recalculated each year based on value growth within the plan area since the plan was adopted. Tax on this amount of value

growth becomes the division of tax revenue that is split off for the urban renewal agency. The division of tax amount is apportioned and billed to all taxpayers in the city or county that established the plan.

This tax splitting may have a couple different effects depending on the levy type. For operating (permanent rate) levies that are levied at a particular rate, division of tax doesn't change the tax rate or cause much change in the overall amount of tax billed, but it does reduce the amount that gets distributed to the local governments. In contrast, division of tax affects some bond and local option levies that are levied to raise a particular dollar amount by causing those tax rates to be higher in order to raise enough tax to cover both the levied amount as well as the division of tax amount.

Both the division of tax and urban renewal special levy amounts are subject to constitutional tax limitations (Article XI, section 11b of the Oregon Constitution), and are distributed to the urban renewal agency.

## What type of taxes are divided in the division of tax method?

Only ad valorem property taxes for local governments that have an urban renewal plan area within their boundaries are divided. These can include operating, bond, and local option taxes.

Some taxes aren't divided. Bond taxes approved by voters after October 6, 2001, aren't divided for some urban renewal plans that were adopted before October 6, 2001. These levies are also not divided for urban renewal plans adopted on or after October 6, 2001. Local option taxes generally are not divided for urban renewal, but there are a few exceptions. The urban renewal special levy isn't divided. Any tax imposed on any basis other than the value of the property isn't divided.

## How does the special levy work?

The law allows plans adopted before December 6, 1996 the option of imposing a special levy up to a maximum amount. The assessor calculates a separate tax rate for each special levy. The levy is billed to all taxpayers in the city or county that established the plan. Taxes imposed for the special levy aren't divided.

Special levy taxes are subject to the limitations of Article XI, section 11b of the Oregon Constitution. The tax statement indicates at minimum a total amount billed for each urban renewal agency.

## Where can I get more information?

The Legislative Revenue Office publishes *The Urban Renewal Program—Under the Past and Current Property Tax Systems* (February 2000) and *Changes in Oregon's Urban Renewal Program from the 2001 Supreme Court Ruling on Shilo Inn v. Multnomah County et al.* (2002). These are available by searching the Oregon Legislature's website at [www.oregonlegislature.gov](http://www.oregonlegislature.gov).

The Oregon Department of Revenue annually publishes *Oregon Property Tax Statistics*, 150-303-405. This publication contains property taxes

imposed by type of district, and the division of tax and special levy amounts calculated for each urban renewal agency and urban renewal plan. [www.oregon.gov/dor/stats](http://www.oregon.gov/dor/stats).

Urban renewal division of tax and special levy authority is provided for under the *Oregon Constitution*, Article IX, s. 1c; ORS chapter 457; and OAR division 150-457.

## Have questions? Need help?

Direct questions concerning specific urban renewal plans to the relevant urban renewal agency.

**General tax information** ..... [www.oregon.gov/dor](http://www.oregon.gov/dor)  
Salem (Property Taxation) ..... (503) 945-8293  
Toll-free from an Oregon prefix.. 1 (800) 356-4222

### Asistencia en español:

Salem ..... (503) 378-4988  
Gratis de prefijo de Oregon ..... 1 (800) 356-4222

### TTY (hearing or speech impaired; machine only):

Salem ..... (503) 945-8617  
Toll-free from an Oregon prefix.... 1 (800) 886-7204

**Americans with Disabilities Act (ADA):** Call one of the help numbers for information in alternative formats.