



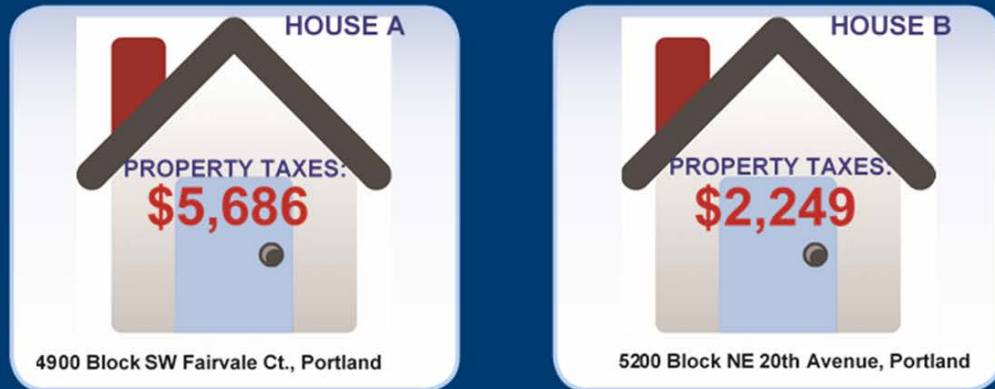
AV/RMV

Around the state

Tale of Two Houses – Tax Inequities Portland example

RMV in 1997: \$178,300 RMV in 1997: \$98,000

Both houses sold in June 2013 for approximately \$325,000



Difference in property taxes paid per year: **\$3,437**

Tax amounts in this example are from FY 2015-16.

Both houses sold in mid-2013 for approximately \$160,000



Difference in property taxes paid per year: **\$993**

Tax amounts in this example are from FY 2015-16.

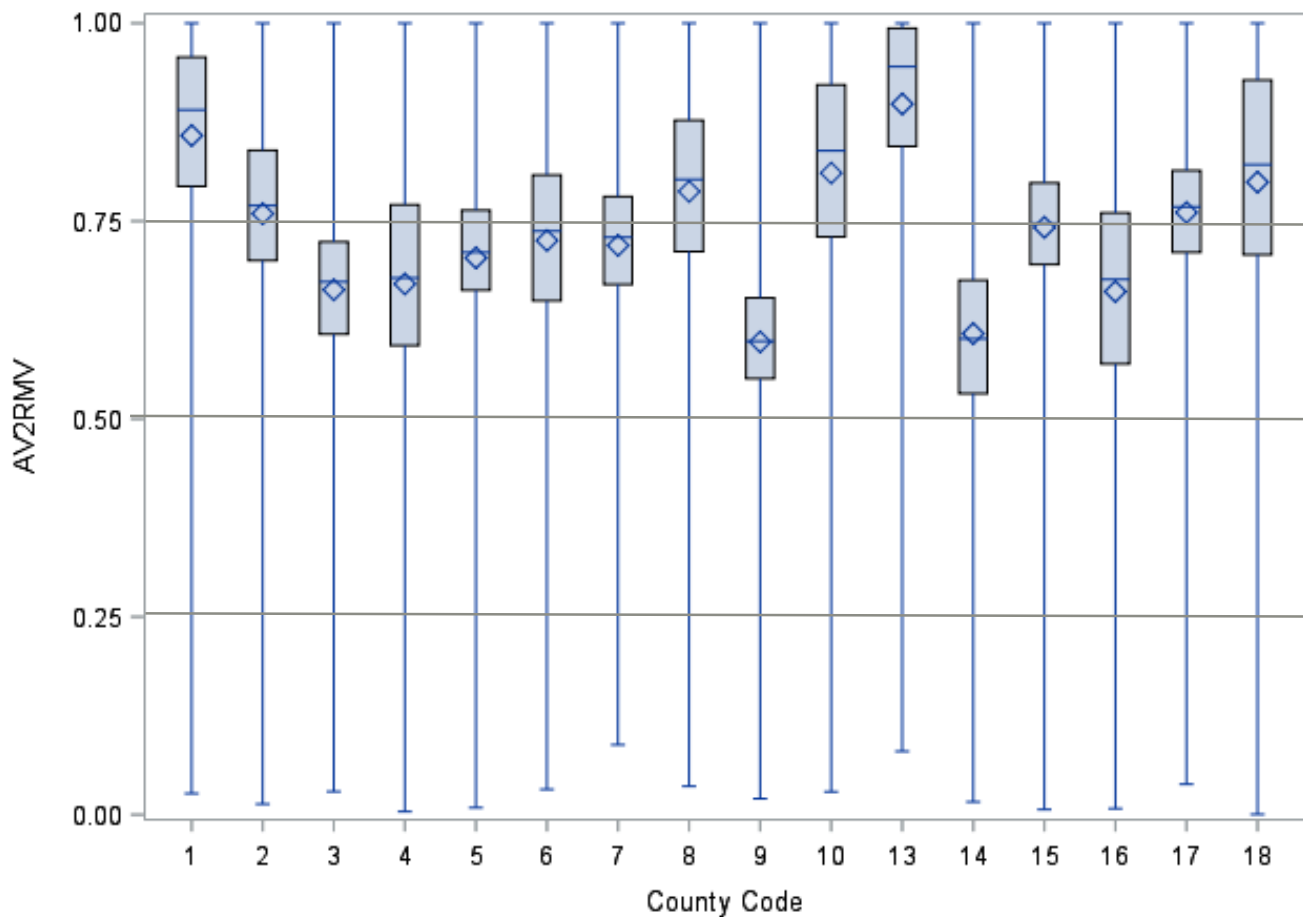
Tale of Two Houses – Tax Inequities Salem Example

Courtesy of the League of Oregon Cities

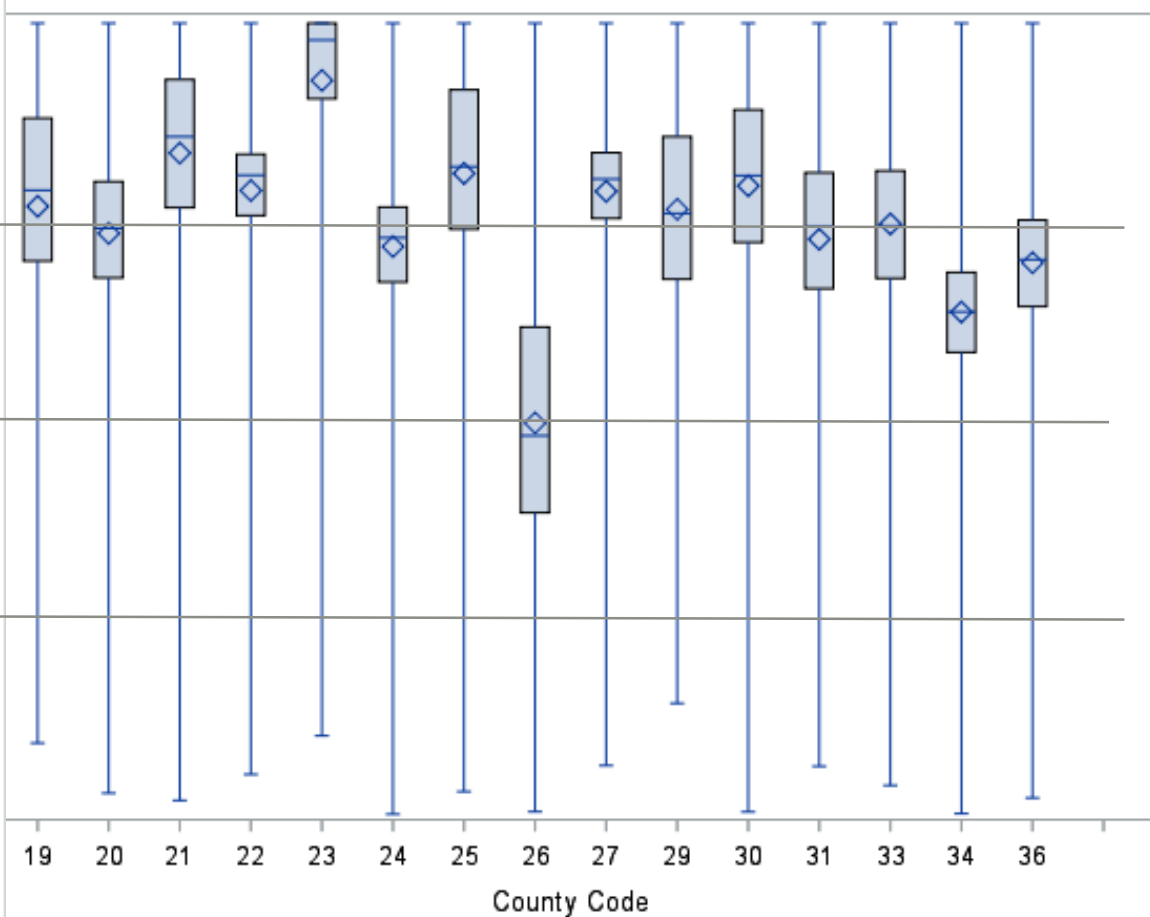
Washington County CPR

| Property Class | 2017/18 | 2016/17 |
|----------------------------------|---------|---------|
| | | |
| 1-Residential | 0.640 | 0.679 |
| | | |
| 2-Commercial / Local Industrial* | 0.671 | 0.725 |
| | | |
| 3-Industrial, State Appraised** | 1.000 | 1.000 |
| | | |
| 4-Rural Residential | 0.687 | 0.719 |
| | | |
| 5-Farm | 0.687 | 0.719 |
| | | |
| 6-Forest | 0.687 | 0.719 |
| | | |
| 7-Apartment | 0.420 | 0.486 |
| | | |
| 8-Recreational*** | 0 | 0 |
| | | |
| Personal Property | 1.000 | 1.000 |
| | | |
| Machinery & Equip.**** | 1.000 | 1.000 |

Distribution of AV2RMV by CO



Distribution of AV2RMV by CO



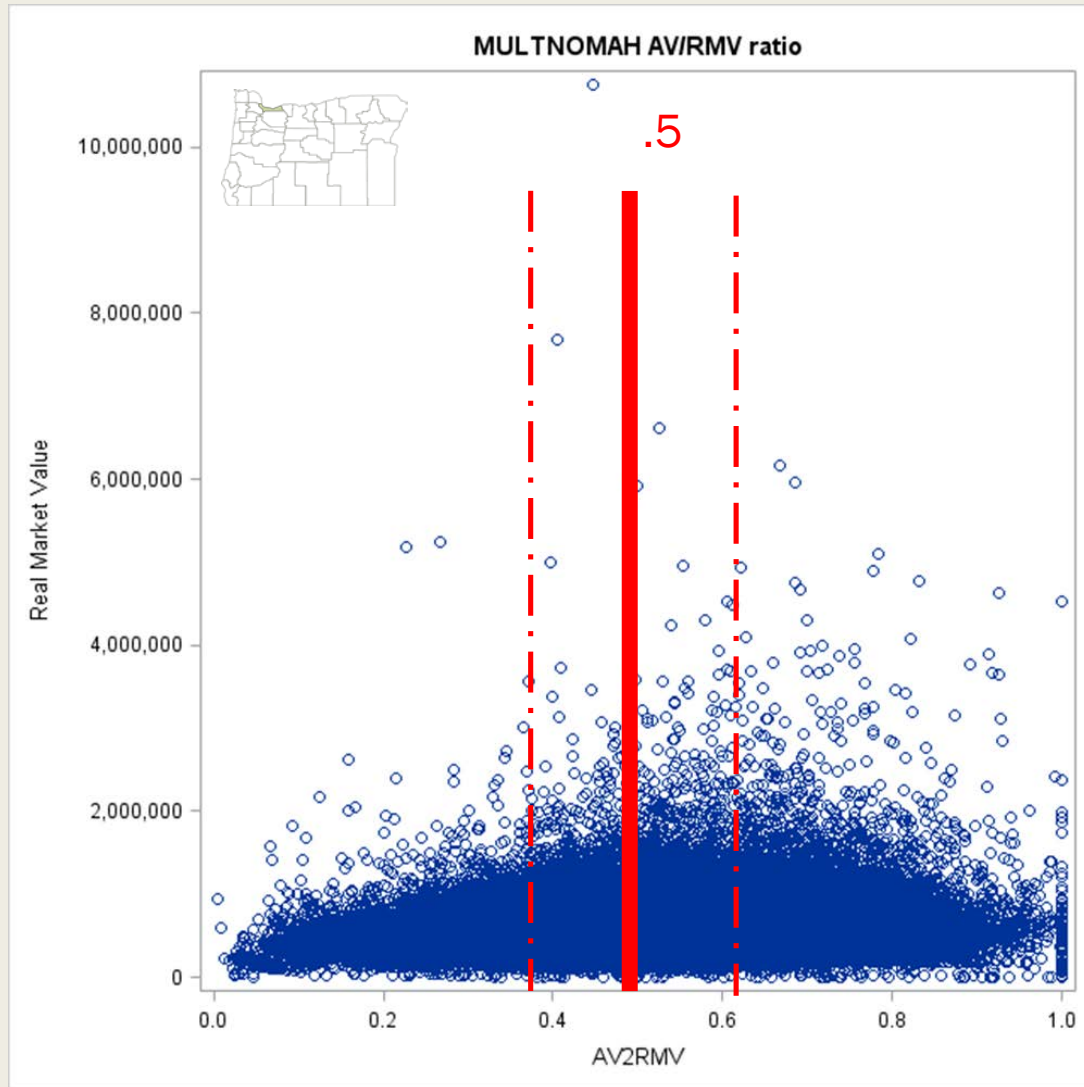
01 BAKER
02 BENTON
03 CLACKAMAS
04 CLATSOP
05 COLUMBIA
06 COOS
07 CROOK
08 CURRY

09 DESCHUTES
10 DOUGLAS
13 HARNEY
14 HOOD RIVER
15 JACKSON
16 JEFFERSON
17 JOSEPHINE
18 KLAMATH

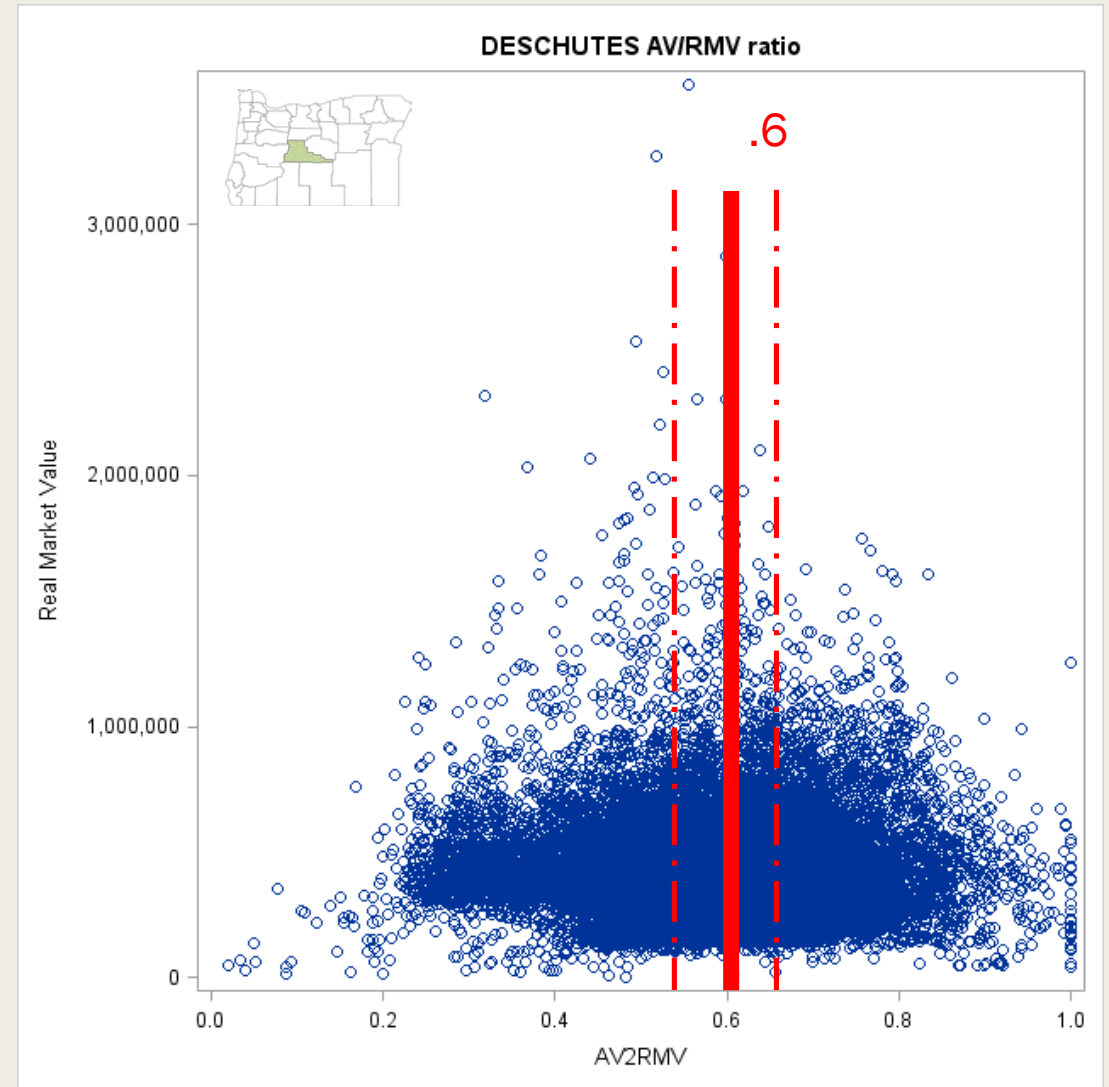
19 LAKE
20 LANE
21 LINCOLN
22 LINN
23 MALHEUR
24 MARION
25 MORROW
26 MULTNOMAH

27 POLK
29 TILLAMOOK
30 UMATILLA
31 UNION
33 WASCO
34 WASHINGTON
36 YAMHILL

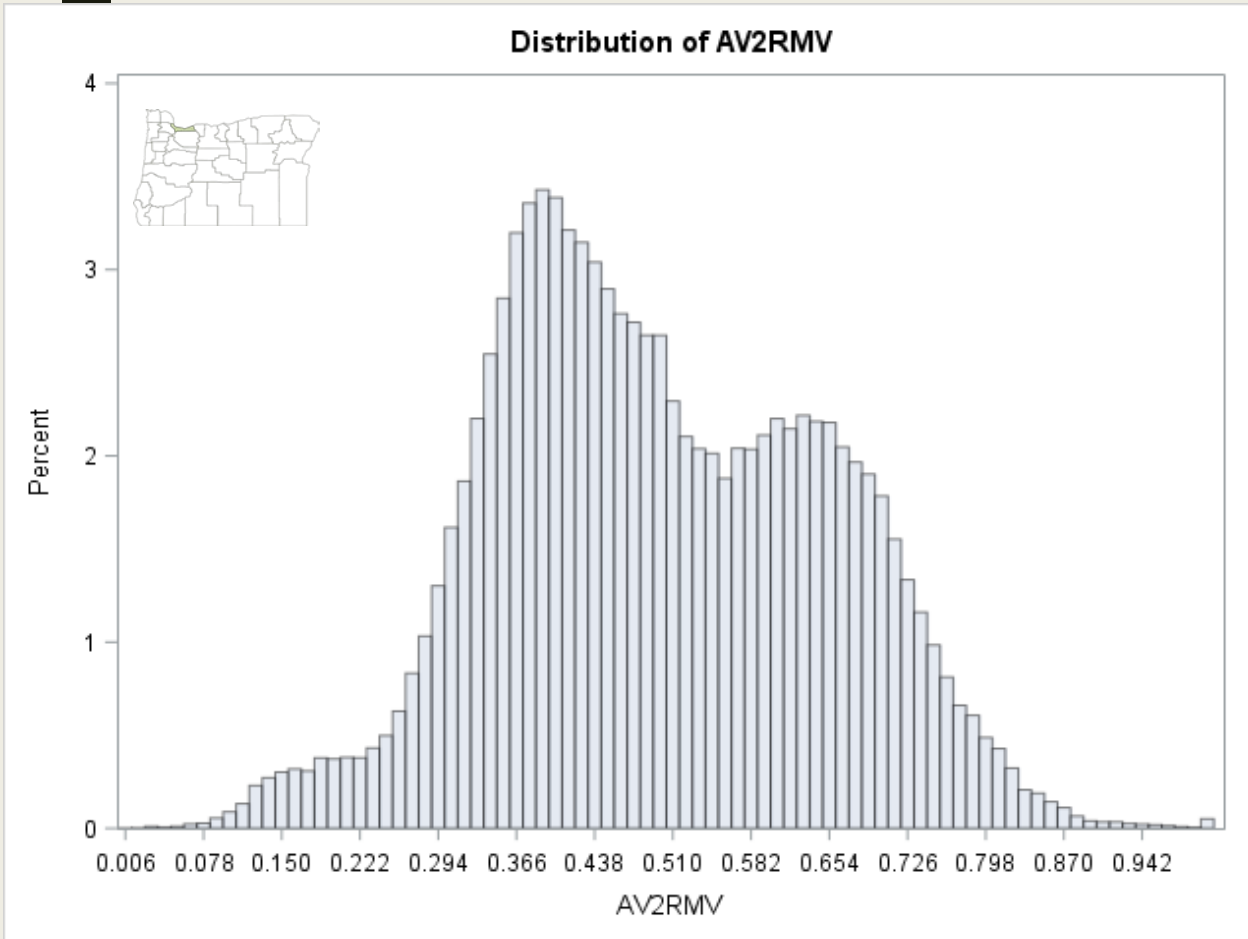
2017-18 Multnomah County



2017-18 Deschutes County

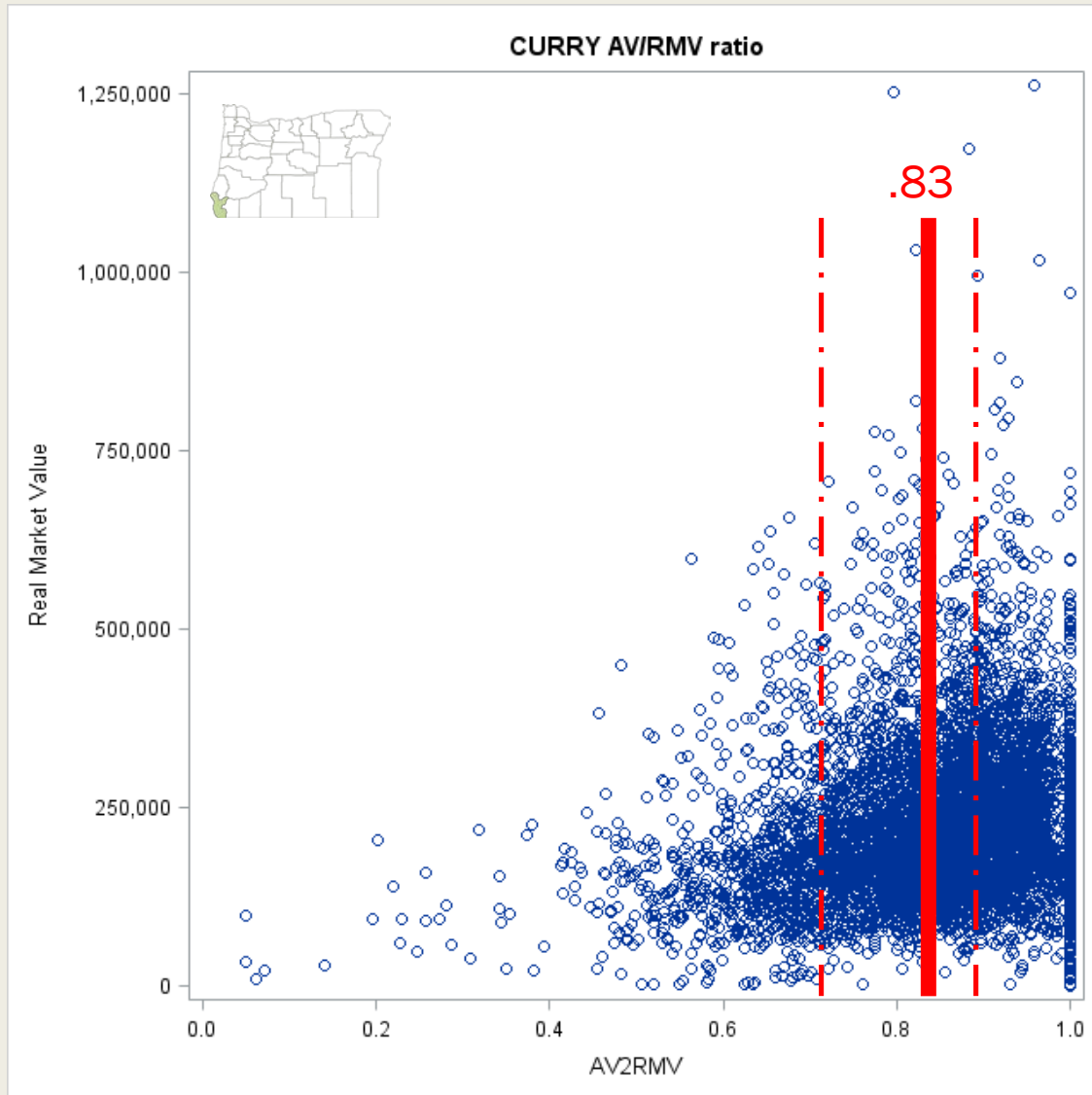


2017-18 Multnomah County



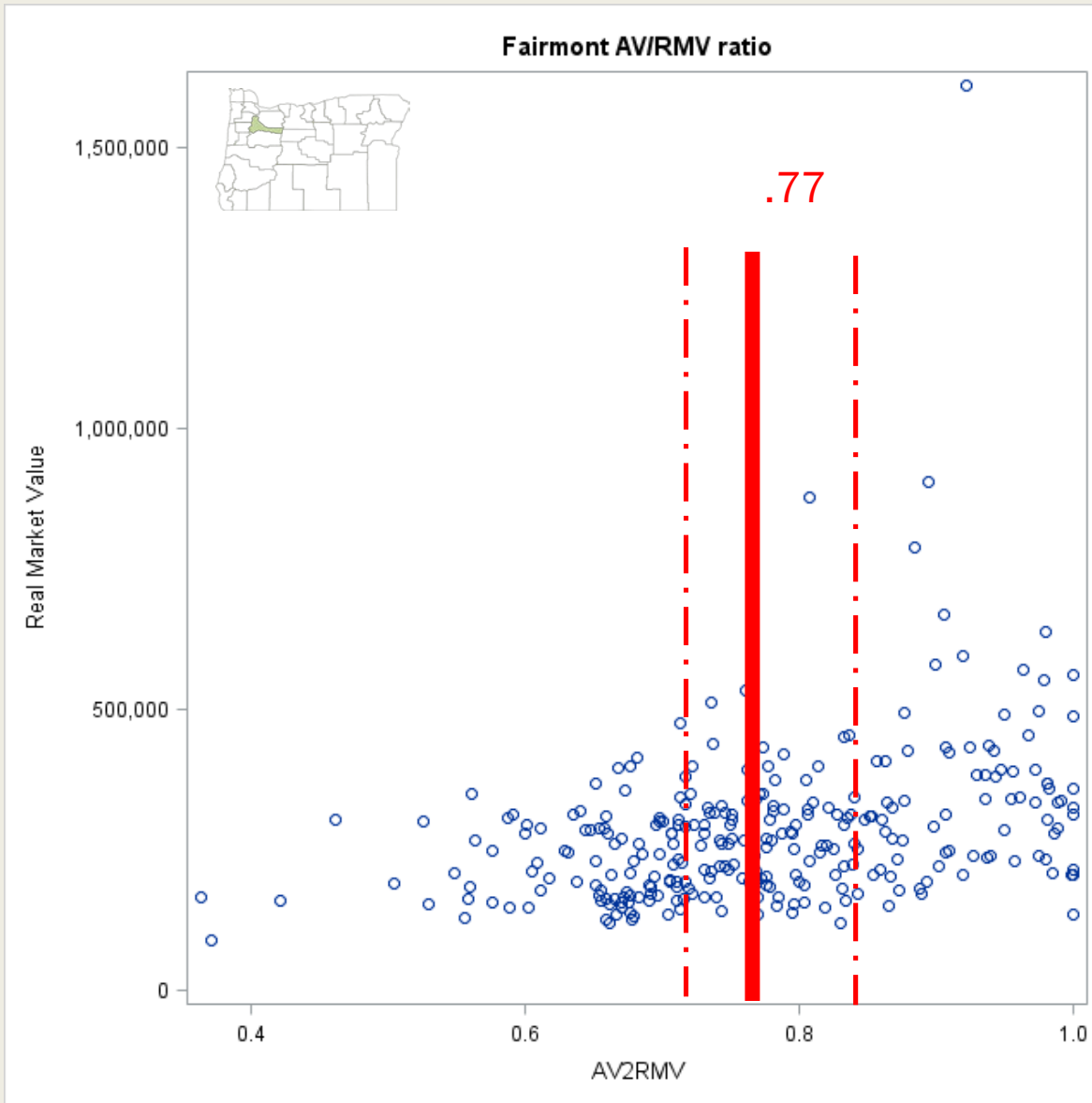
| RMV | ratio | tax | AV | taxes |
|-----------|-------|-------|--------|---------|
| \$500,000 | 0.6 | 0.022 | 300000 | \$6,600 |
| \$500,000 | 0.5 | 0.022 | 250000 | \$5,500 |
| \$500,000 | 0.4 | 0.022 | 200000 | \$4,400 |
| \$500,000 | 0.6 | 0.017 | 300000 | \$5,100 |
| \$500,000 | 0.5 | 0.017 | 250000 | \$4,250 |
| \$500,000 | 0.4 | 0.017 | 200000 | \$3,400 |

2017-18 Curry County



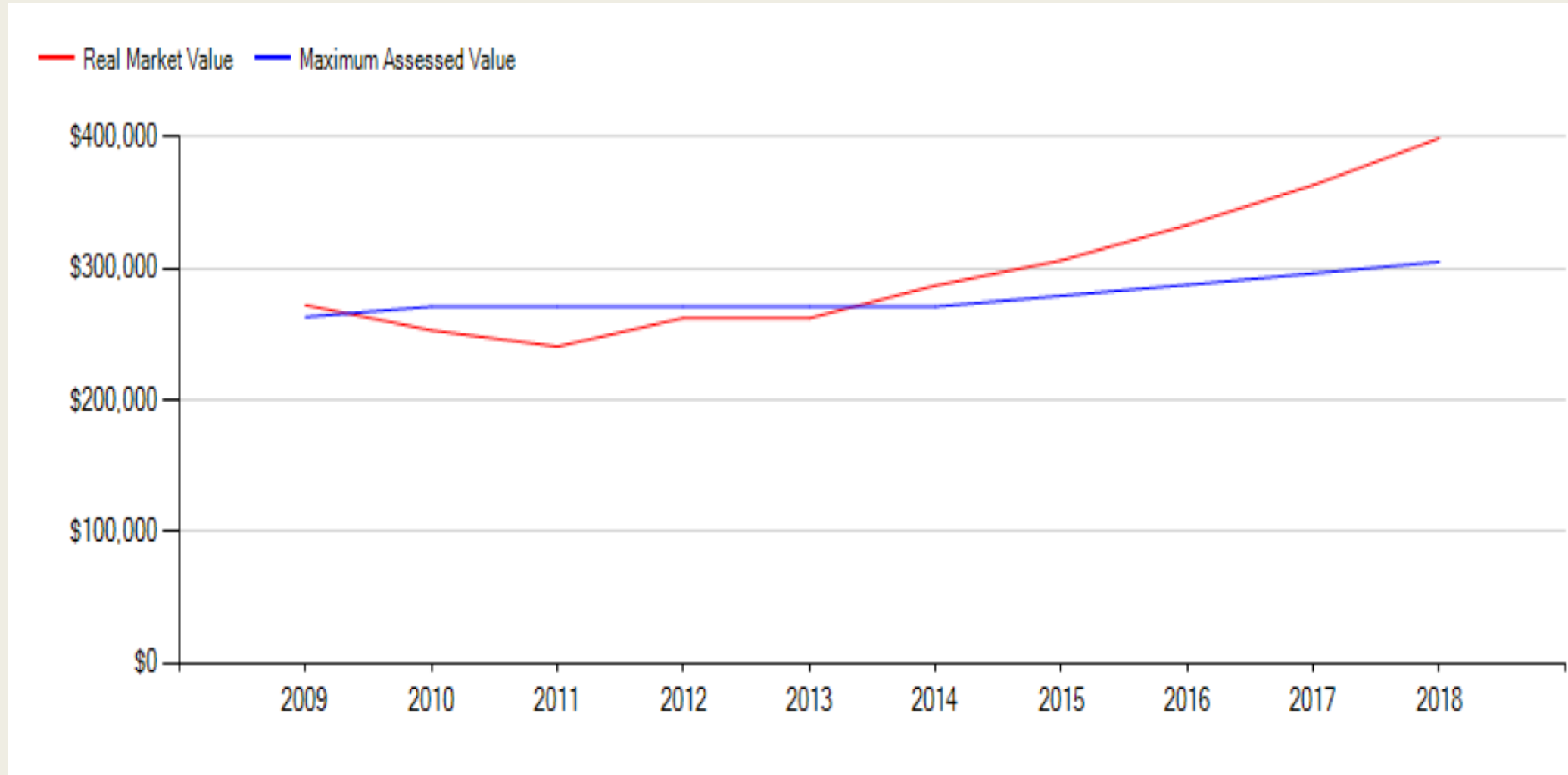
| RMV | ratio | tax | AV | taxes |
|-----------|-------|-------|--------|---------|
| \$500,000 | 0.87 | 0.008 | 435000 | \$3,480 |
| \$500,000 | 0.8 | 0.008 | 400000 | \$3,200 |
| \$500,000 | 0.71 | 0.008 | 355000 | \$2,840 |
| \$250,000 | 0.87 | 0.008 | 217500 | \$1,740 |
| \$250,000 | 0.8 | 0.008 | 200000 | \$1,600 |
| \$250,000 | 0.71 | 0.008 | 177500 | \$1,420 |

2017-18 Fairmont

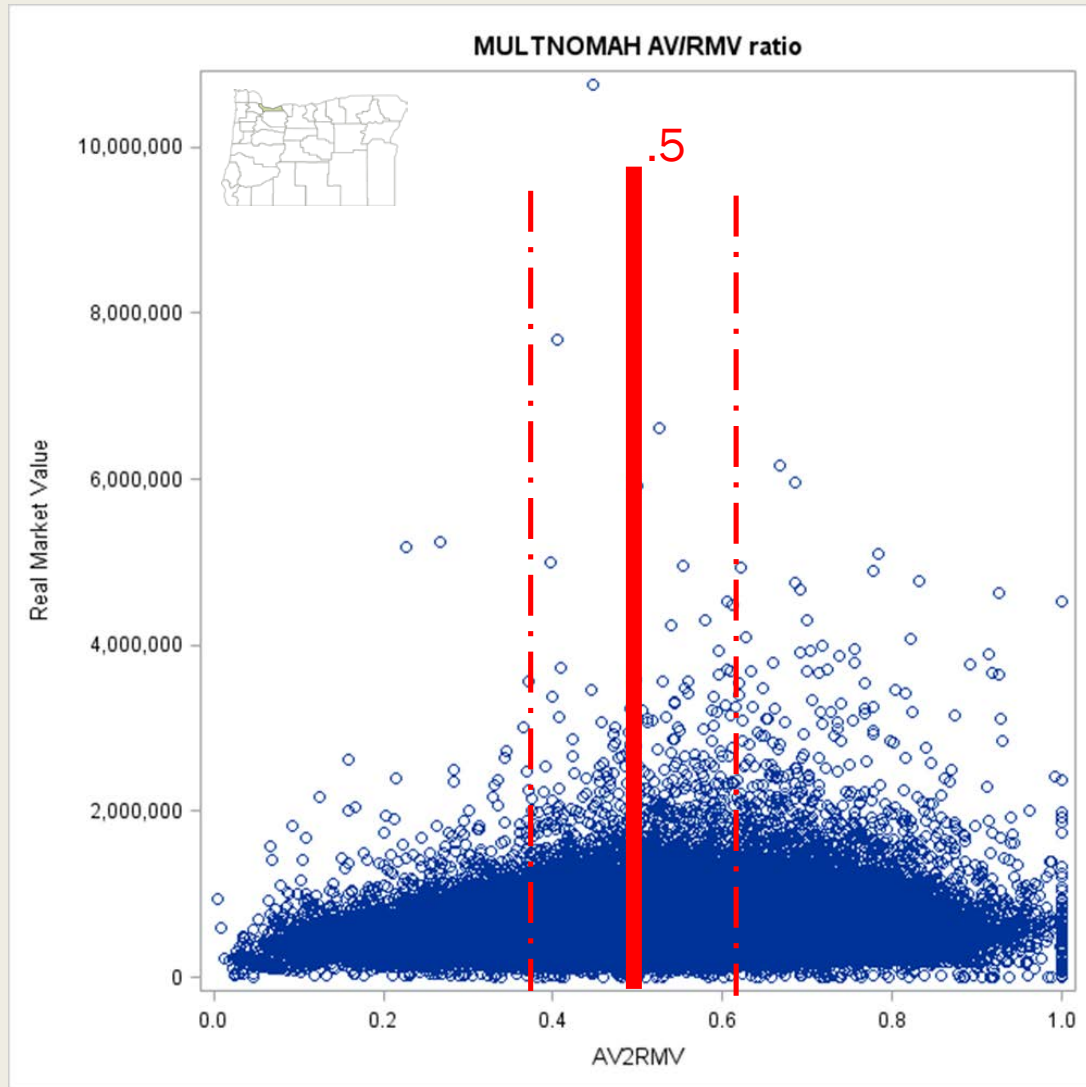


| | | Fairmont | | |
|-----------|-------|----------|--------|---------|
| RMV | ratio | tax | AV | taxes |
| \$500,000 | 0.85 | 0.018 | 425000 | \$7,650 |
| \$500,000 | 0.75 | 0.018 | 375000 | \$6,750 |
| \$500,000 | 0.7 | 0.018 | 350000 | \$6,300 |
| \$250,000 | 0.85 | 0.018 | 212500 | \$3,825 |
| \$250,000 | 0.75 | 0.018 | 187500 | \$3,375 |
| \$250,000 | 0.7 | 0.018 | 175000 | \$3,150 |

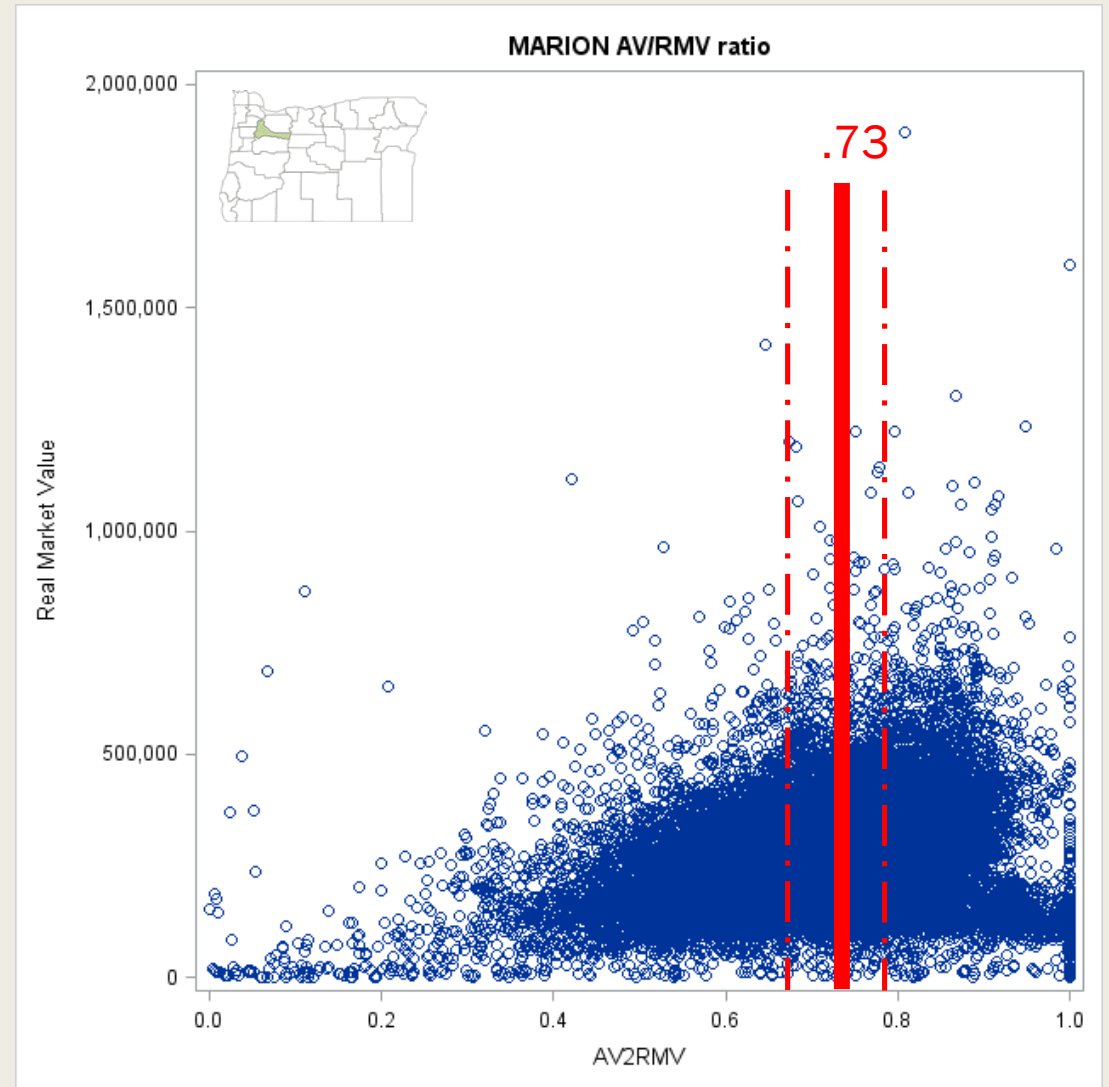
How do you get $AV/RMV = 1$?



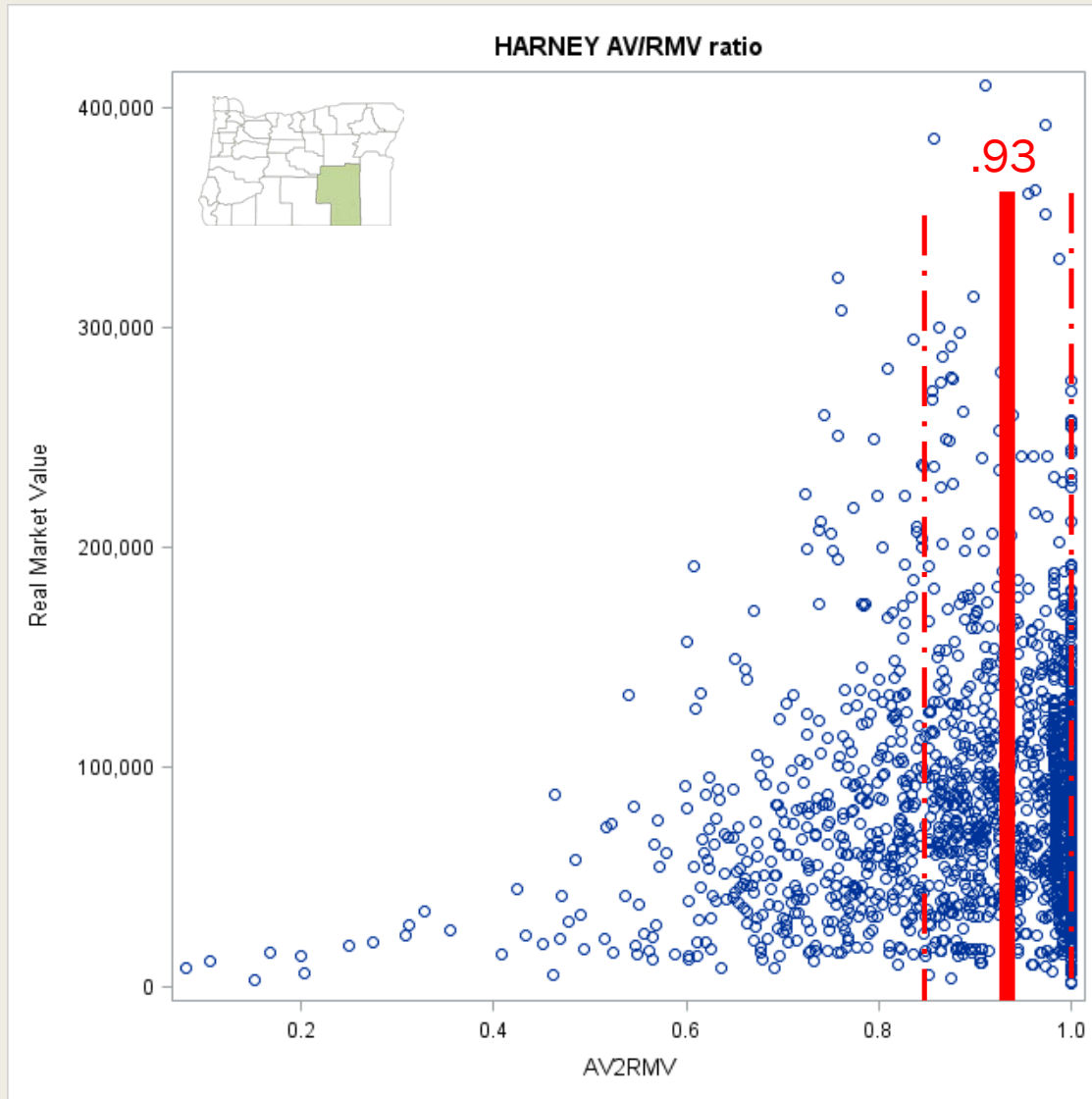
2017-18 Multnomah County



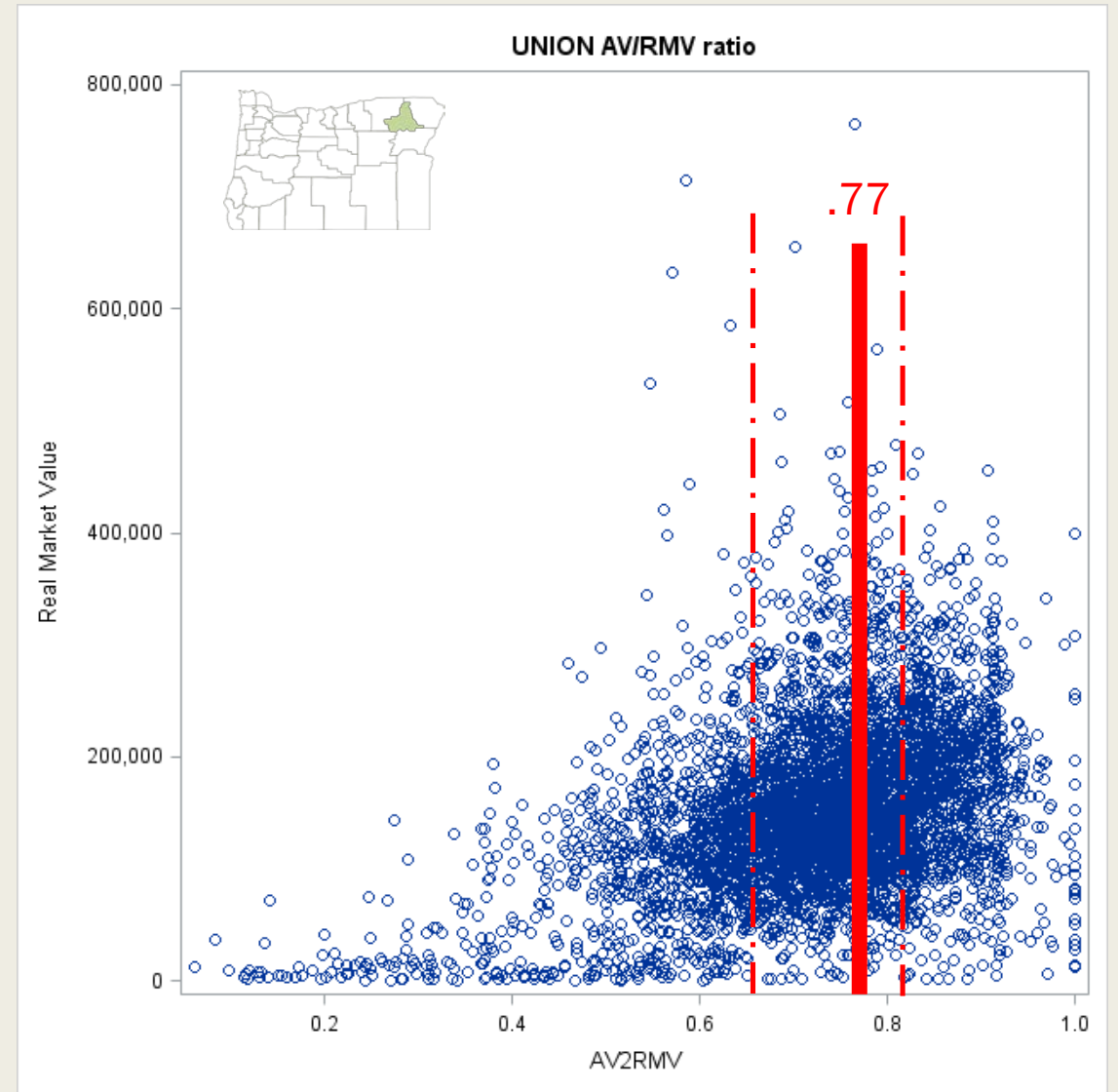
2017-18 Marion County




Harney County



Union County



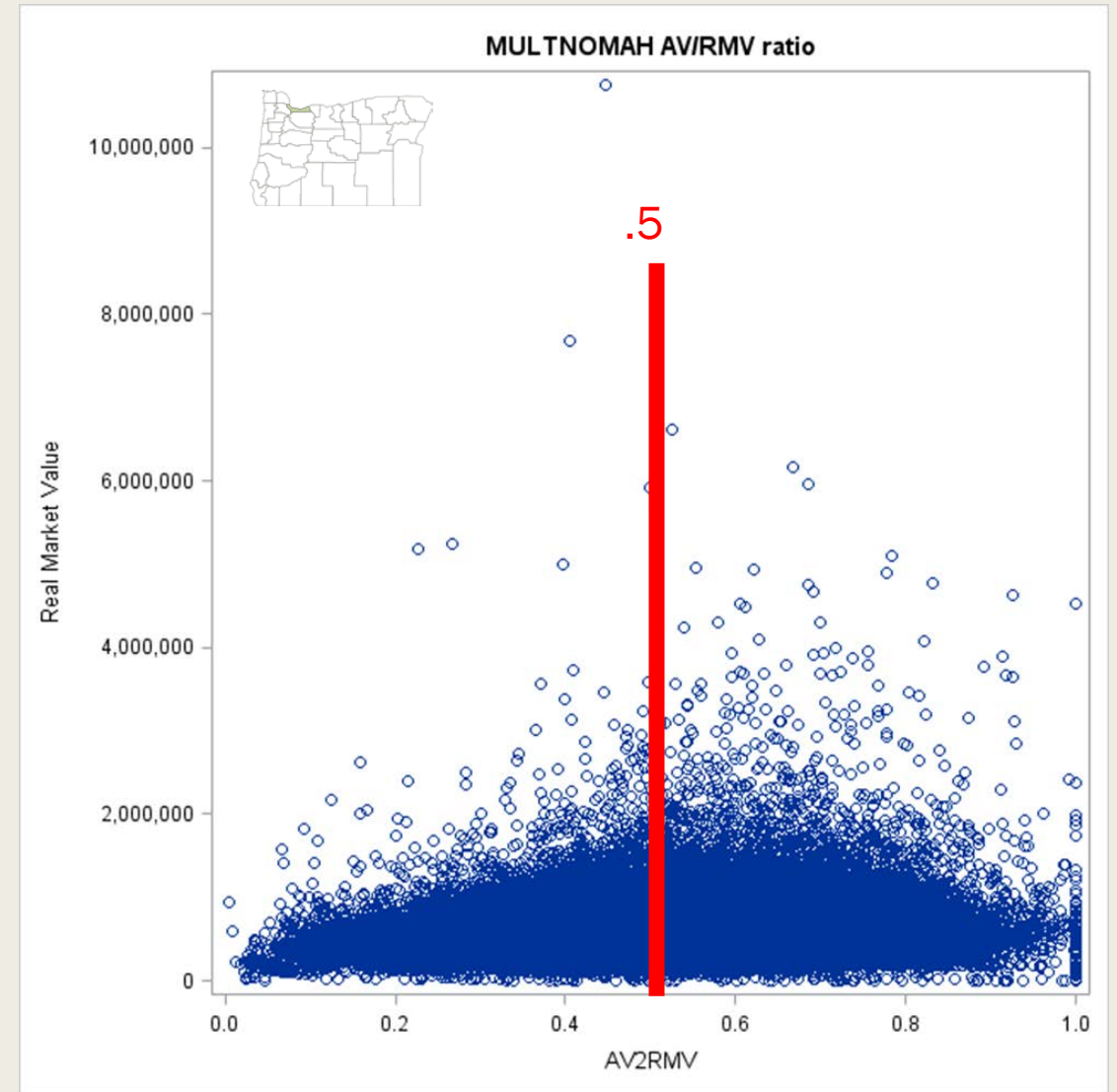
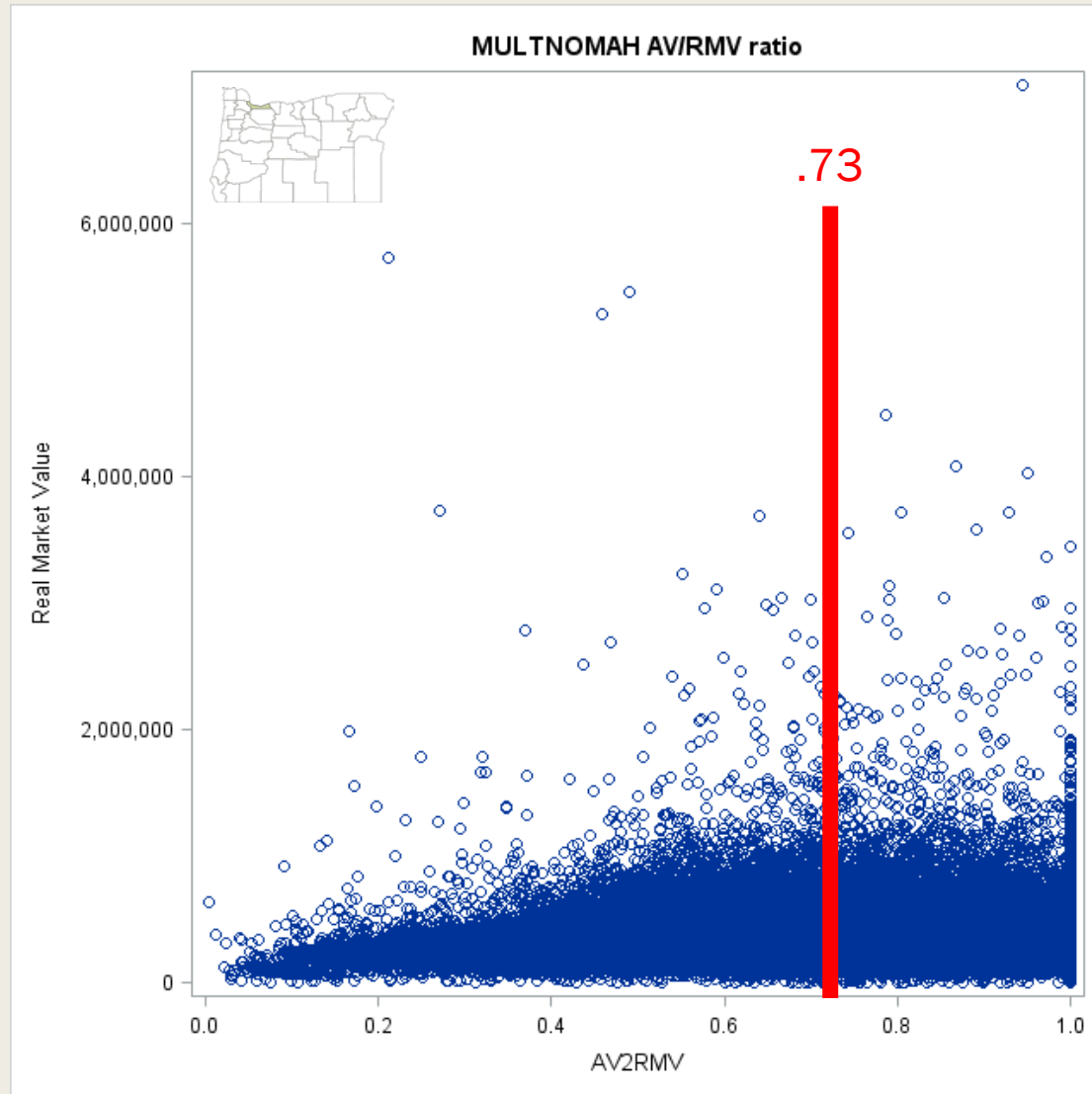
The image features two large, thick, black L-shaped corner brackets. One is positioned in the top-left corner, and the other is in the bottom-right corner, framing the central text.

2013-2018

Going Back in Time

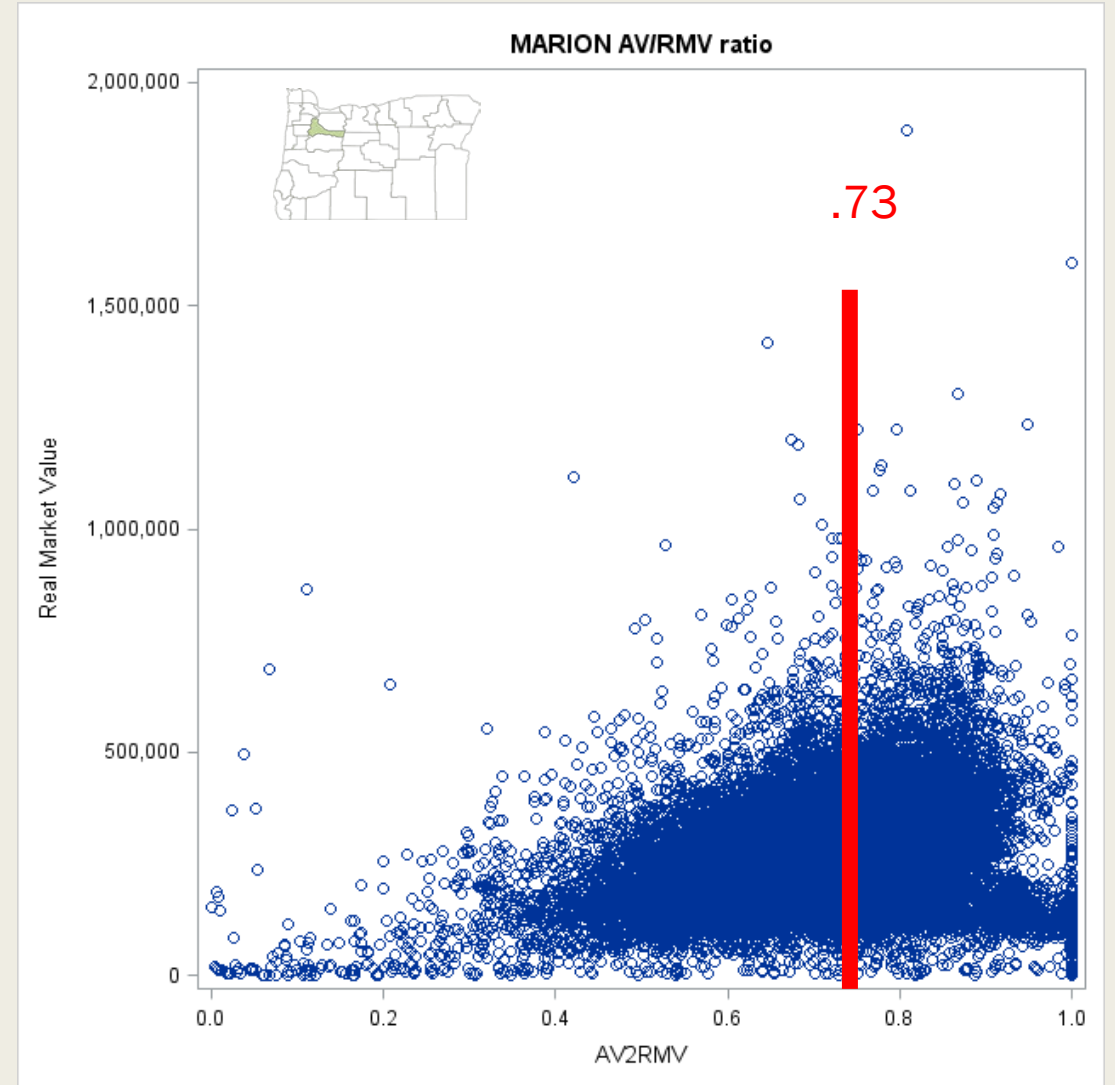
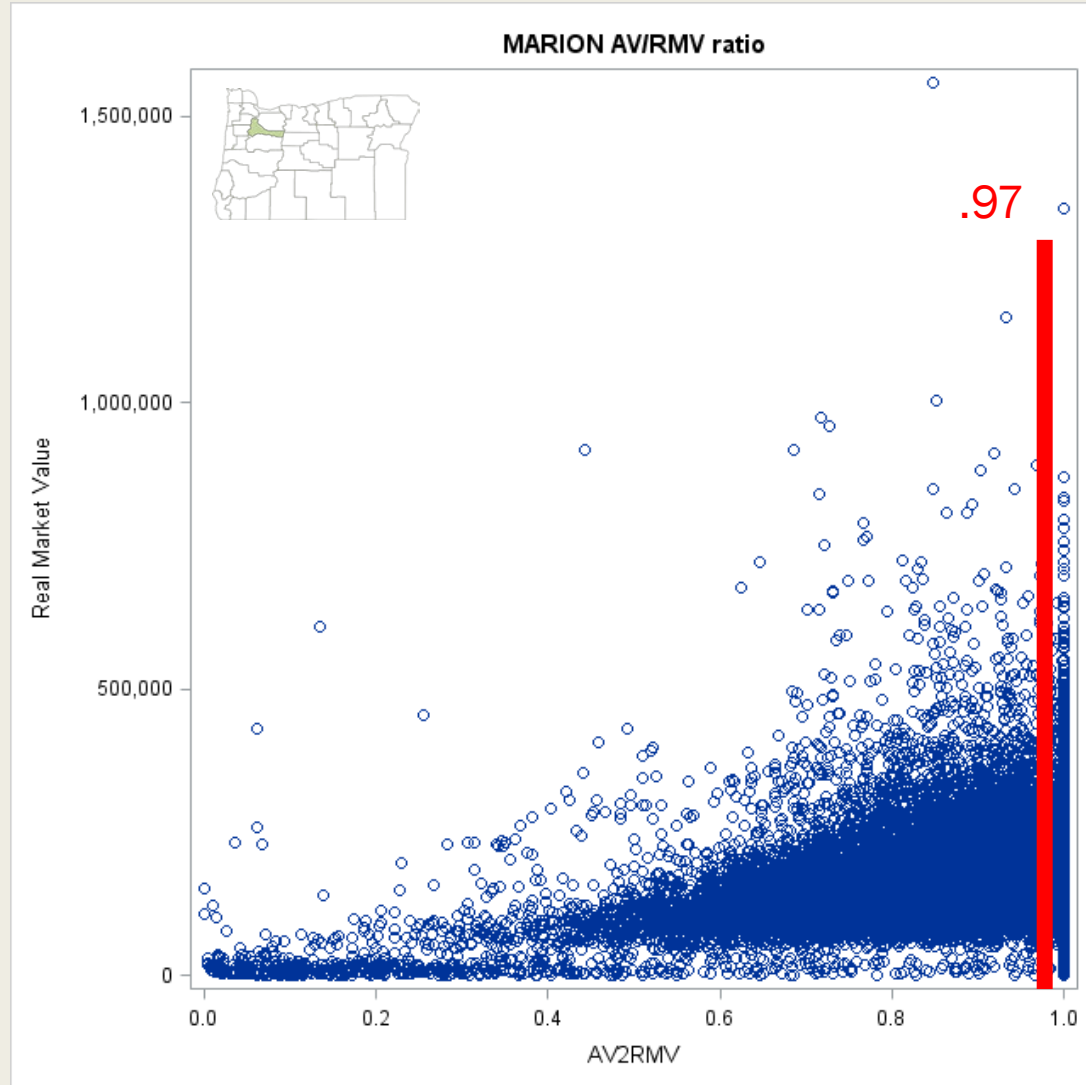
2013

2018

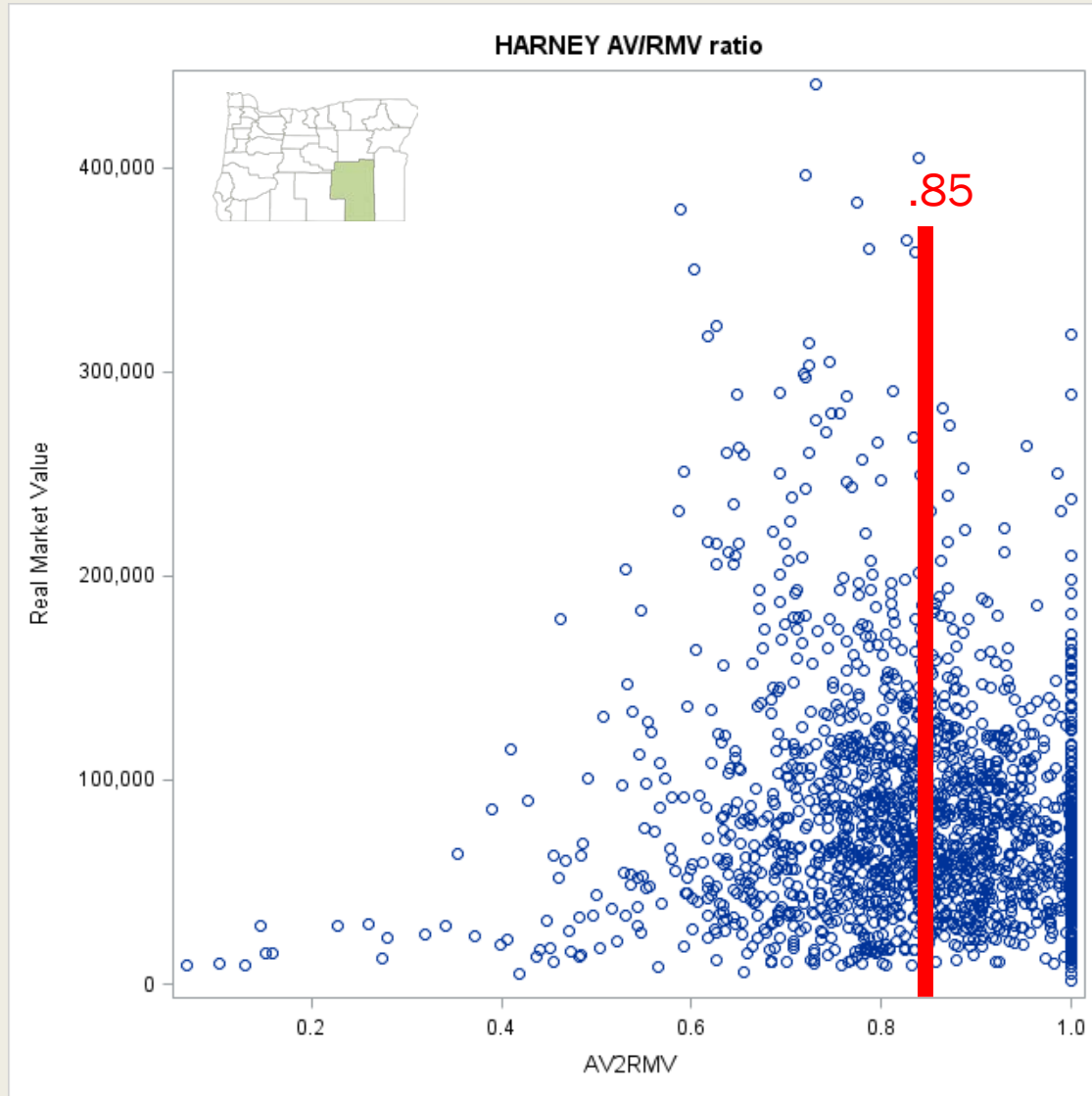


2013

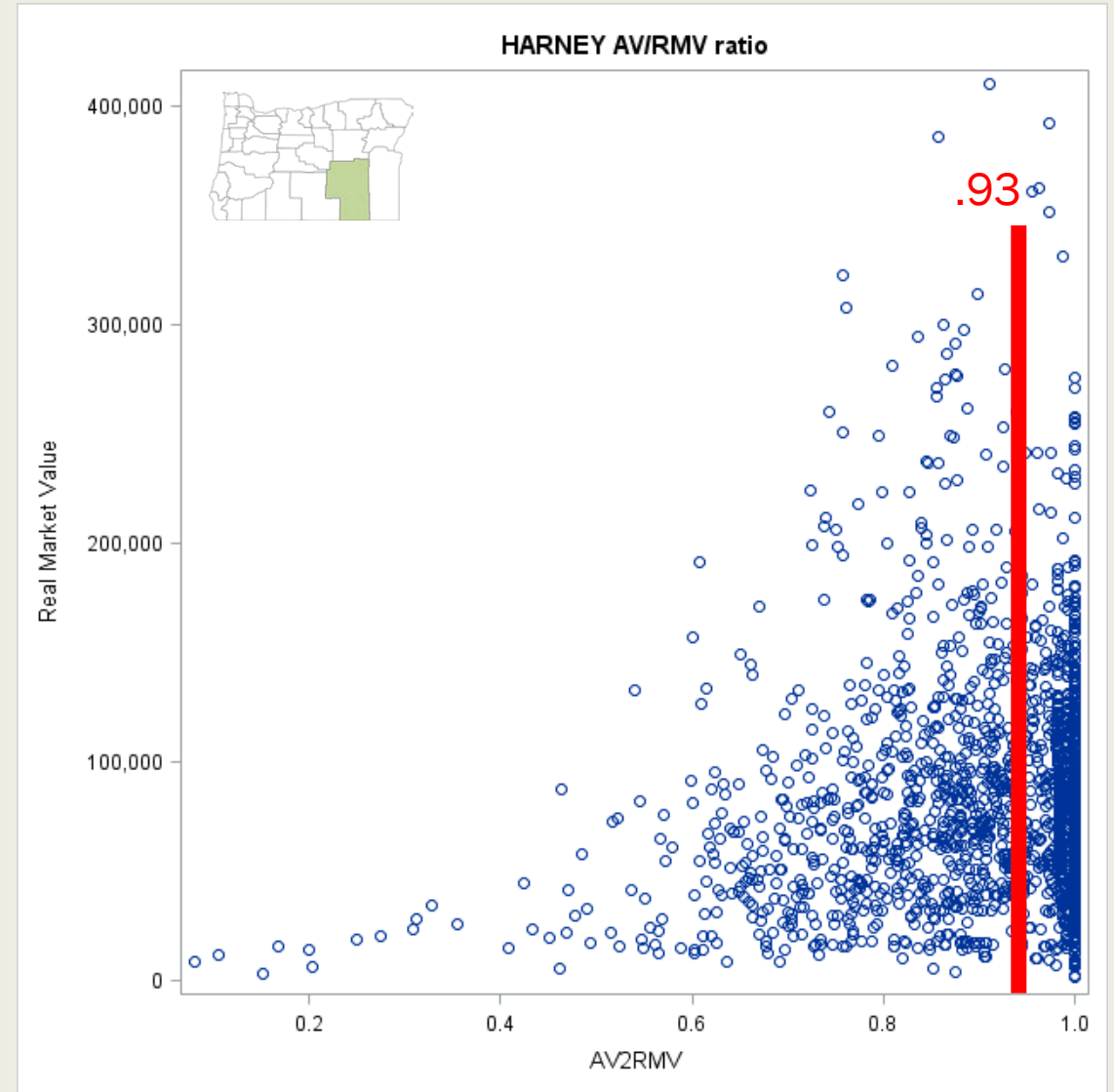
2018



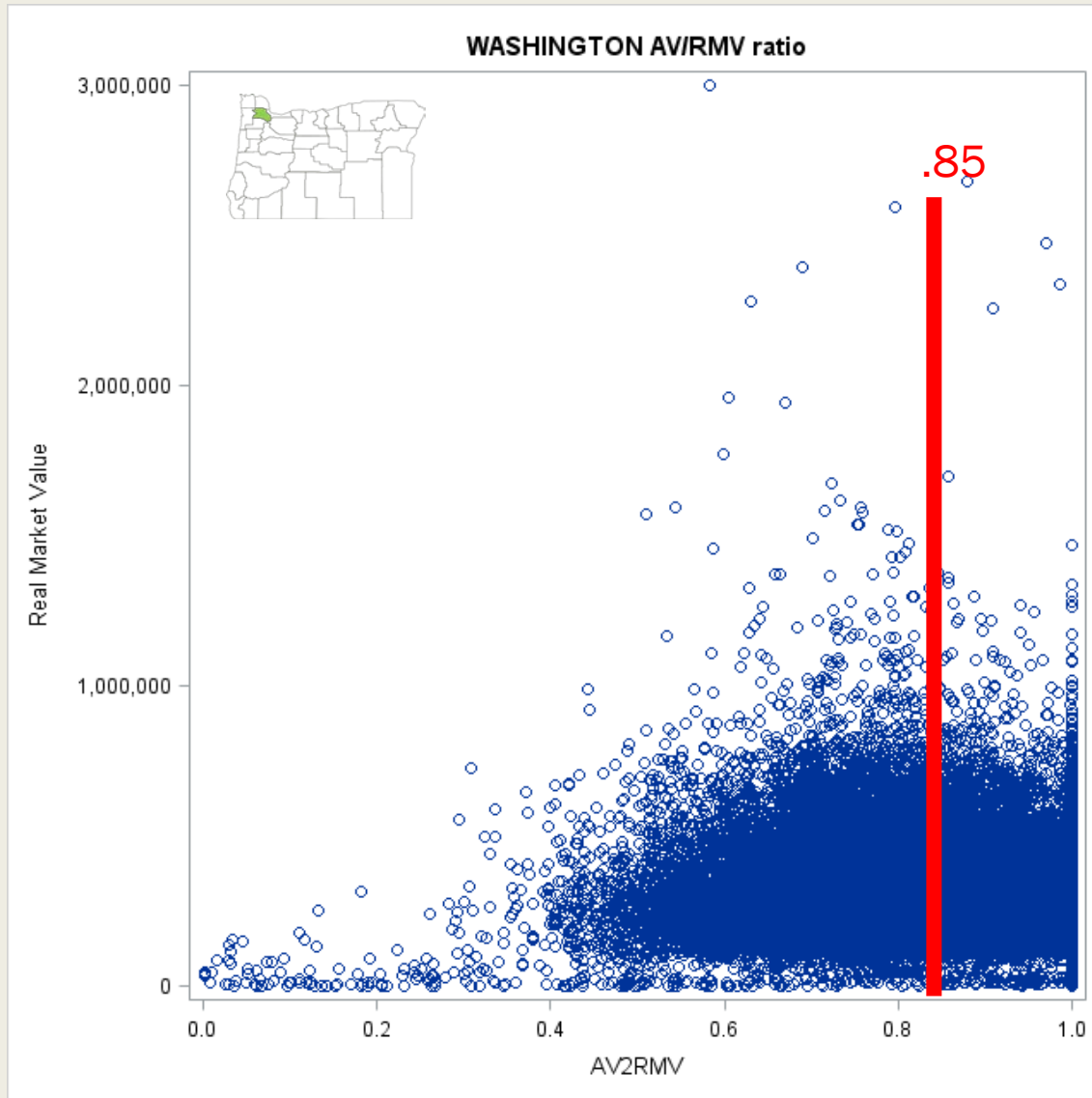
2013



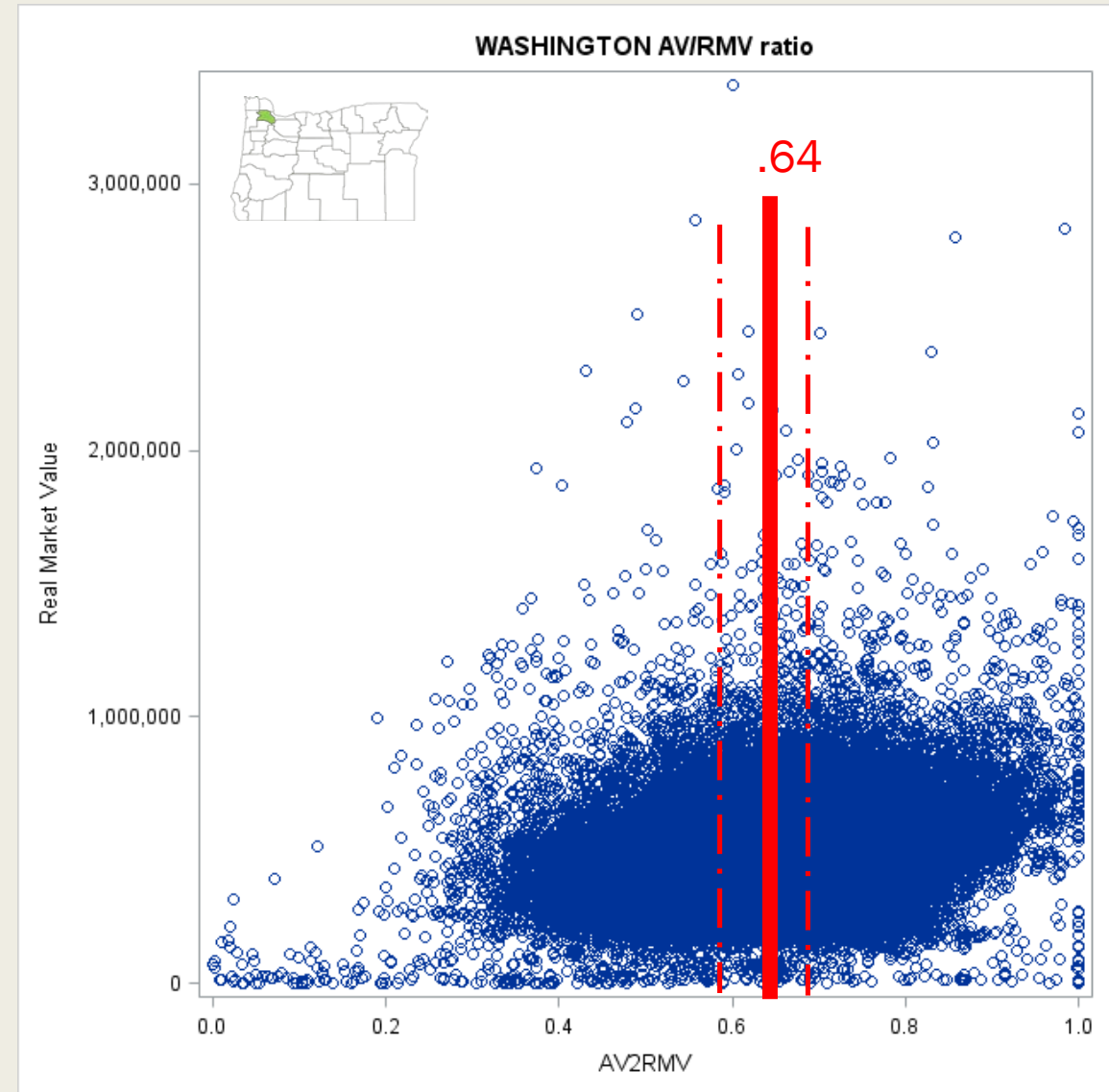
2018



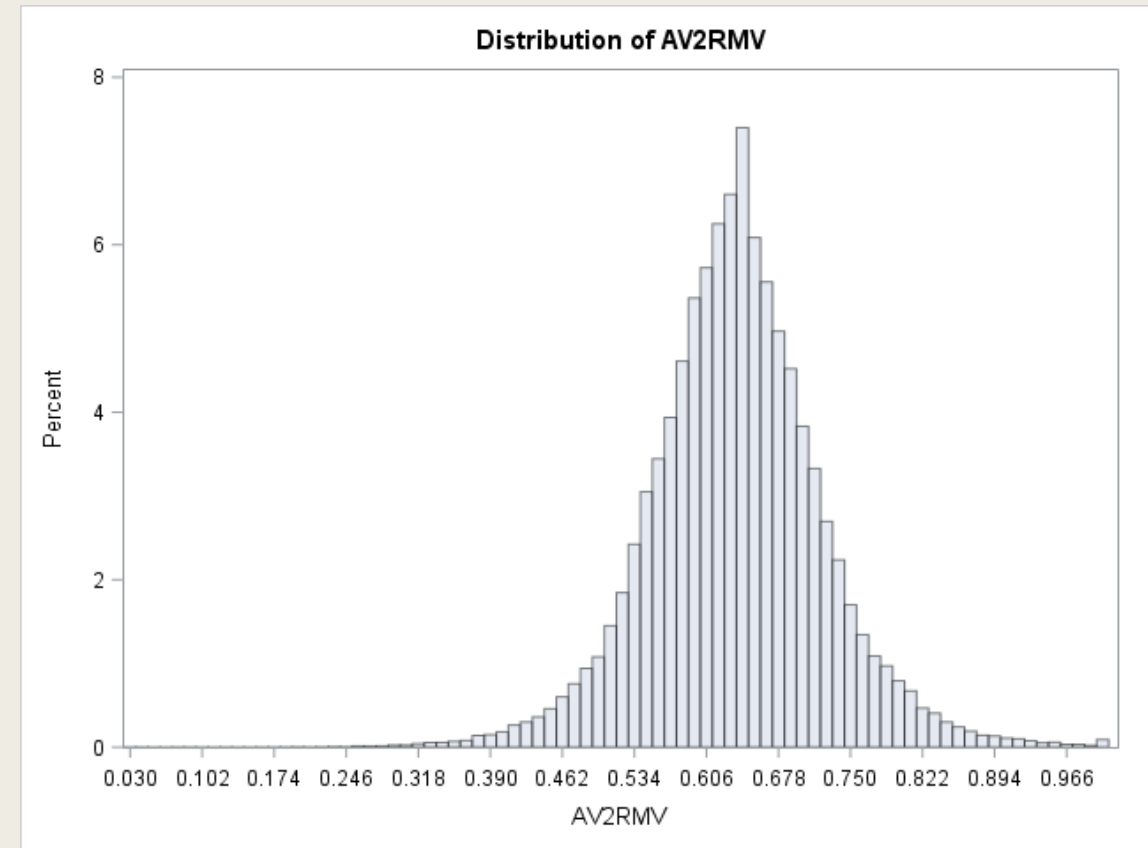
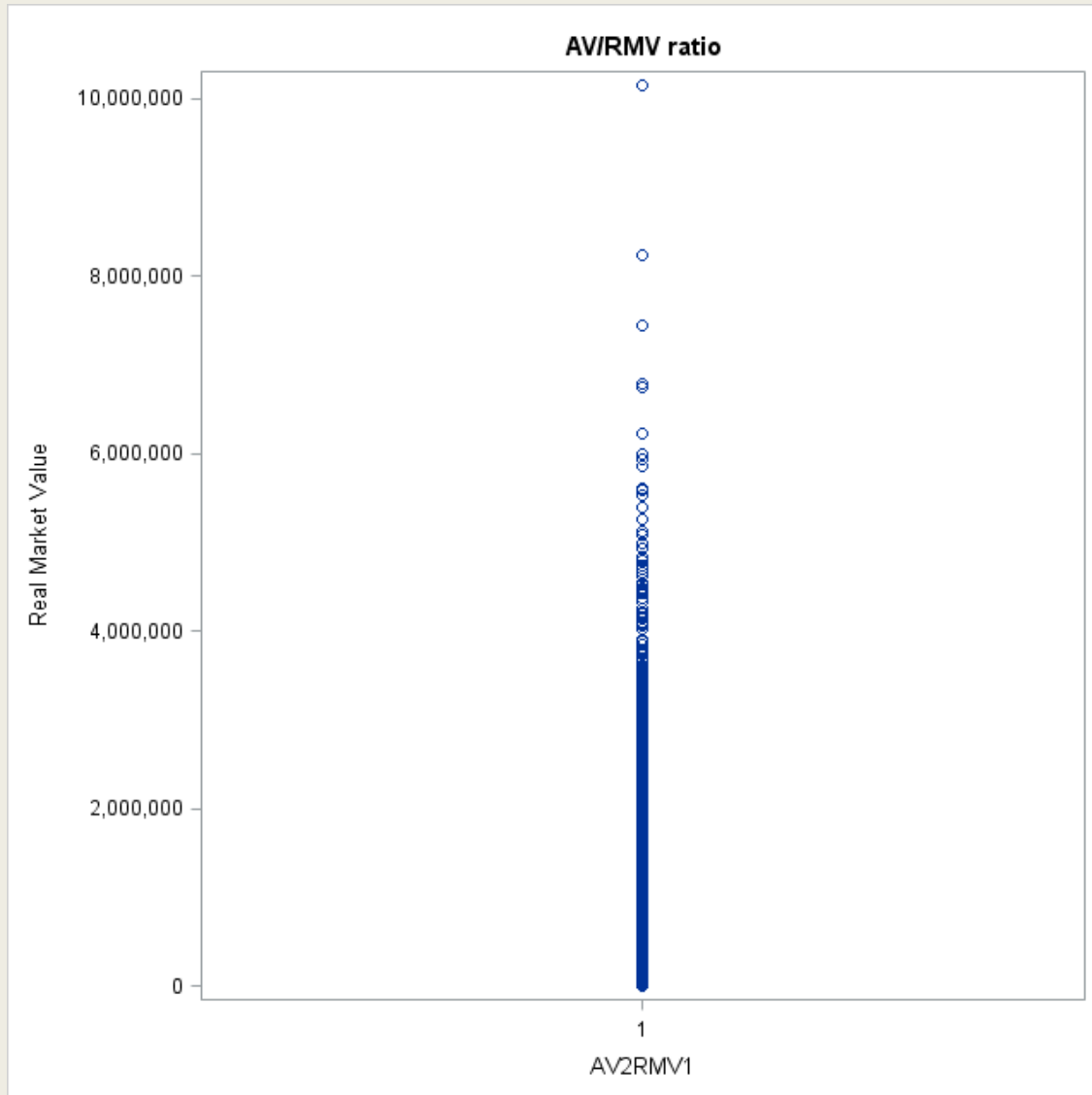
2013



2018



So what is ideal?



Washington Co 2017-18