

Appendix C

Taxing authority, by type of local government

This table lists the Oregon Revised Statute (ORS) that gives each type of local government its authority to impose ad valorem property taxes. That authority may be in the form of a permanent rate limitation, local option authority, or the authority to impose taxes to pay the debt service on certain qualifying forms of indebtedness (usually general obligation bonds). In addition, some local government taxes are subject to both constitutional (Article XI, Section 11 permanent rate) and statutory limitations. Whichever limit produces the lower amount of tax is the limit that applies. Voter approval is required before any local government can impose an ad valorem tax, whether it has a statutory limitation or not. See Chapter 6 for more on property taxes in Oregon. Unless noted, all types of local governments may ask their voters for local option authority. RMV means real market value.

Local government	Assessment (A), Tax (T), or Bond (B)	ORS Ref.
1. Airport district	T: Permanent rate limit. Statutory limit of 1/2 of 1% (.005) of RMV. Within permanent rate limit.	838.060(1) 838.015
	B: General obligation bonds limited to 10% (0.1) OF RMV	838.060 (1) 838.065
2. Cemetery district	T: Permanent rate limit.	265.140(9)
3. Cities	T: Permanent rate limit.	Art. XI, sec. 11 223.235
	B: General obligation bonds limited to 3% of RMV or as limited by city charter. Bancroft bonds.287A.050	223.295
a. Community houses	T: Local option tax or voter approved bonds.	276.736
b. Park commission	T: Statutory limit of 1/2 mill (.0005) of assessed value within permanent rate limit.	226.200
c. Park property	T: Local option tax for land purchases, 1/2 mill of assessed value.	226.220
d. Parking facilities	B: General obligation bond within city's debt limit, or revenue bonds.	223.825
e. Energy improvement loans	A: Assessment for loan repayment	223.396
4. Community colleges	T: Permanent rate limit.	341.305
	Local option taxes limited to amount of loss resulting from Measure 50 implementation in 1997-98. (See Appendix E)	280.057
5. Councils of Government (ORS Chapter 190 intergovernmental entity for transportation facilities)	T: Permanent rate limit.	190.083(5)
	B: General obligation bonds limited to 2% of RMV.	190.083(2)
6. Counties	T: Permanent rate limit.	Art. XI, sec. 11
	B: General obligation bonds limited to 2% of RMV or as limited by county charter.	287A.100 287A.140

Appendix C (continued)

Local government	Assessment (A), Tax (T), or Bond (B)	ORS Ref.
a. County fair maintenance	T: Statutory limit 1/160 of 1% (.0000625) of RMV within permanent rate limit unless approved by voters in local option.	565.330
b. General road fund	T: Within permanent rate limit or local option.	368.705
c. Veterans' service officer	T: Statutory limit 1/80 of 1% (.000125) of RMV.	408.720
7. County fair district	T: Permanent rate limit.	565.275
8. County service district	T: Permanent rate limit.	451.547
a. Facilities	B: General obligation bonds within debt limit.	451.490
	T: Statutory limit 50 cents per year per \$1,000 of RMV for a period not to exceed five years within permanent rate limit.	451.540(1)
	B: General obligation bonds and revenue bonds together limited to 13% of RMV.	451.545
9. Diking district	A: Assessment based on amount needed to maintain dikes and dams.	551.100(2)
10. Drainage district	A: Assessment on all land in the district.	547.455
11. Education service district	T: Permanent rate limit.	334.125
	No authority to impose a local option tax.	280.040
12. Emergency 911 communications district	T: Impose ad valorem taxes.	403.370
	Statutory limit 1/10 th of 1% (0.001)	
	B: GO bonds outstanding limited to 1% of RMV.	403.365
13. Geothermal heating district	T: Permanent rate limit. Statutory limit of 1/4 of 1% (0.0025) of RMV.	523.410
	B: Go bonds limited to 1/2 of one percent of RMV if population is less than 300 and 10% if population is 300 or more.	523.410
14. Health district	T: Permanent rate limit. Statutory limit of 1/4 of 1% (.0025) of RMV.	440.395
	B: General obligation bonds.	
15. Heritage district	T: Permanent rate limit. Statutory limit of 1/4 of 1% (0.0025).	358.468
16. Highway lighting district	A: Assessments on all real property on any reasonable basis up to \$1.00 per year per front-foot. May also levy a special assessment to pay initial construction and installation cost.	372.170
17. Irrigation district	A: Acreage assessment on benefitted property.	545.381

Appendix C (continued)

Local government	Assessment (A), Tax (T), or Bond (B)	ORS Ref.
18. Library district	T: Permanent rate limit. Statutory limit 1/4 of 1% of RMV (0.0025).	357.266
19. Mass transit district	T: Permanent rate limit.	267.305
a. Facilities	B: General obligation bonds. T: Statutory limit of 3/20 of 1% (.0015) of RMV within permanent rate limit to be credited to a revolving fund.	267.310
20. Metropolitan service district	T: Permanent rate limit. Statutory limit of 1/2 of 1% (.005) of RMV. B: General obligation bonds.	268.500
21. Park and recreation district	T: Permanent rate limit. Statutory limit of 1/2 of 1% (.0050) of RMV. B: General obligation bonds.	266.420 266.540
22. People's utility district	T: Permanent rate limit. Statutory limit of 10 year levy for pre start-up 1/20 of 1% (.0005) of RMV. obligations. The accumulated percentages for the 10-year period over 10 successive years shall not exceed 1/4 of 1% (.0025). B: GO bonds limited to 2-1/2% (0.025) of RMV. Revenue bonds.	261.385 261.360 261.355
23. Pesticide restricted and protected area	T: Permanent rate limit. Statutory limit of 1/40 of 1% (.00025) of RMV.	634.242
24. Port district	T: Permanent rate limit. Statutory limit of 1/4 of 1% (.0025) of RMV. Local option tax for law enforcement provided by city or county. B: General obligation bonds. Bonds outstanding limited to 2-1/2 % (0.025) of RMV.	777.430 777.410
25. Port of Portland	T: Permanent rate limit. B: General obligation bonds limited to 1-3/4% (0.0175) of RMV.	778.065 778.030
26. Road districts		
a. County road district	T: Permanent rate limit. Subject to Local Budget Law when imposing an ad valorem tax.	371.097
b. Drainage road district	A: Acreage assessment on a benefited basis at a maximum of \$1.00 per acre.	371.065
c. Road assessment district (counties of 19-25,000 only)	T: Assessment done on an ad valorem basis. Statutory limit of 1/4 of 1% (.0025) of RMV plus 1/4 of 1% (.0025) of RMV upon voter approval.	371.500
d. Special road district	T: Permanent rate limit.	371.336

Appendix C (continued)

Local government	Assessment (A), Tax (T), or Bond (B)	ORS Ref.
27. Radio and date district	T: Permanent rate limit. B: General obligation bonds.	403.527 403.540
28. Rural fire protection district		
a. Fire purposes	T: Permanent rate limit. B: General obligation bonds plus obligations under rental and lease-purchase agreements limited to 1/4 of 1% (.0125) of RMV.	478.410
b. Road lighting	T: Statutory limit of 1/10 of 1% (.001) of RMV, 1/4 of 1% (.0025) of RMV.	478.450
29. Sanitary authorities	T: Permanent rate limit. B: General Obligation bonds. A: Delinquent sewer user charges under ORS 454.225.	450.885 450.880
30. Sanitary districts	T: Permanent rate limit. B: General Obligation bods. Statutory limit on all outstanding bonds of 13% (0.13) of RMV. A: Delinquent sewer user charges under ORS 454.225.	450.170 450.120 450.880
31. School districts	T: Permanent rate limit. Local option tax not counted as local revenue is limited by a formula in ORS 327.013. B: General obligation bonds limited to .0055% of RMV for each grade K-8 and .0075% of RMV for each grade 9-12.	328.542 280.040 327.013 328.245 328.260
32. Soil & water conservation districts	T: Permanent rate limit.	568.806
33. Television translator district	A: Delinquent service charges.	354.690
34. Urban renewal agencies	T: Special levy authority depends on option chosen in 1998. See statute.	457.435
35. Water control corporation	A: Maintenance and operations assessment.	554.130
36. Water control district	A: Preliminary assessments 5/100 of 1% (.0005) of RMV for no more than 3 years. Construction assessment for no more than 10 years. Maintenance and operations assessment. Improvement assessment limited to 1% of construction assessment. Local option tax for governmental contracts 1/2 of 1% (.005) of RMV. B: General obligation bonds.	553.510 553.730 553.610

Appendix C (continued)

Local government	Assessment (A), Tax (T), or Bond (B)	ORS Ref.
37. Water district, domestic supply		
a. Water purposes	T: Permanent rate limit. Statutory limit of 1/4 of 1% (.0025) of RMV.	264.300 264.250
	B: General obligation bonds. Statutory limit on outstanding bonds of 2-1/2% (.025) of RMV.	
b. Fire purposes (fire apparatus)	T: Local option tax limited to 3/20 of 1% (.0015) of RMV.	264.340(2)
c. Fire purposes	T: Local option tax limited to 4/10 of 1% (.0040) of RMV.	264.340(2)
d. Street lighting, installation	T: Local option tax limited to 3/20 of 1% (.0015) of RMV. A: Assessments for installation of highway lighting system.	264.350(3)
e. Street lighting maintenance and operations	T: Local option limited to 1/20 of 1% (.0005) of RMV. 264.350(5) A: Fee for maintenance and purchase of energy. Voter approval required.	264.350(3)
38. Water improvement	T: Permanent rate limit. Maximum rate fixed upon creation of the district or as amended by voters.	552.625 552.630 552.325
	A: Delinquent user service charges under ORS 454.225.	
a. Revolving fund	T: Local option tax limited to 3/20 of 1% (.0015) of RMV.	552.635
b. Bonds	B: General obligation bonds. Statutory limit on outstanding debt 2-1/2% of RMV.	552.645
39. Weather modification districts	T: Permanent rate limit. Statutory limit of 1/4 of 1% (.0025) of RMV.	558.340
40. Weed control district	T: Local option tax. Imposed by county to be used for weed control fund. A: Special assessment for weed control activities.	570.560 570.562
41. Vector (mosquito) control district	T: Permanent rate limit. Statutory limit of 2/10 of 1% (.002) of RMV; in lieu of, or in addition to tax, the district may ask the county to levy within the same limitation.	452.153 452.160
42. Zone 2 fire patrol, county	T: Permanent rate limit. Limited to 1/4 of 1% (.0025) of RMV. Local option tax of 1/4 of 1% in addition to above; requires voter approval. B: General obligation bonds limited to 1/4 of 1% (.0125) of RMV.	476.330

Note: Every effort was made to make this a comprehensive list. Reader should be aware that there may be additional statutory or charter limits not listed here. Always refer to the actual statute when calculating a limitation.

