



Property Tax Data and Publications

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Oregon Property Tax Data Limitations

Unlike most major tax programs, the property tax system is primarily administered by county officials.

- No centralized statewide property tax database
- Available data is not at the individual property level

Sources of Property Tax Data

Annual

- Summary of Assessments and Levies (SAL)
- Summary of Property Tax Collections (June 30th Report)

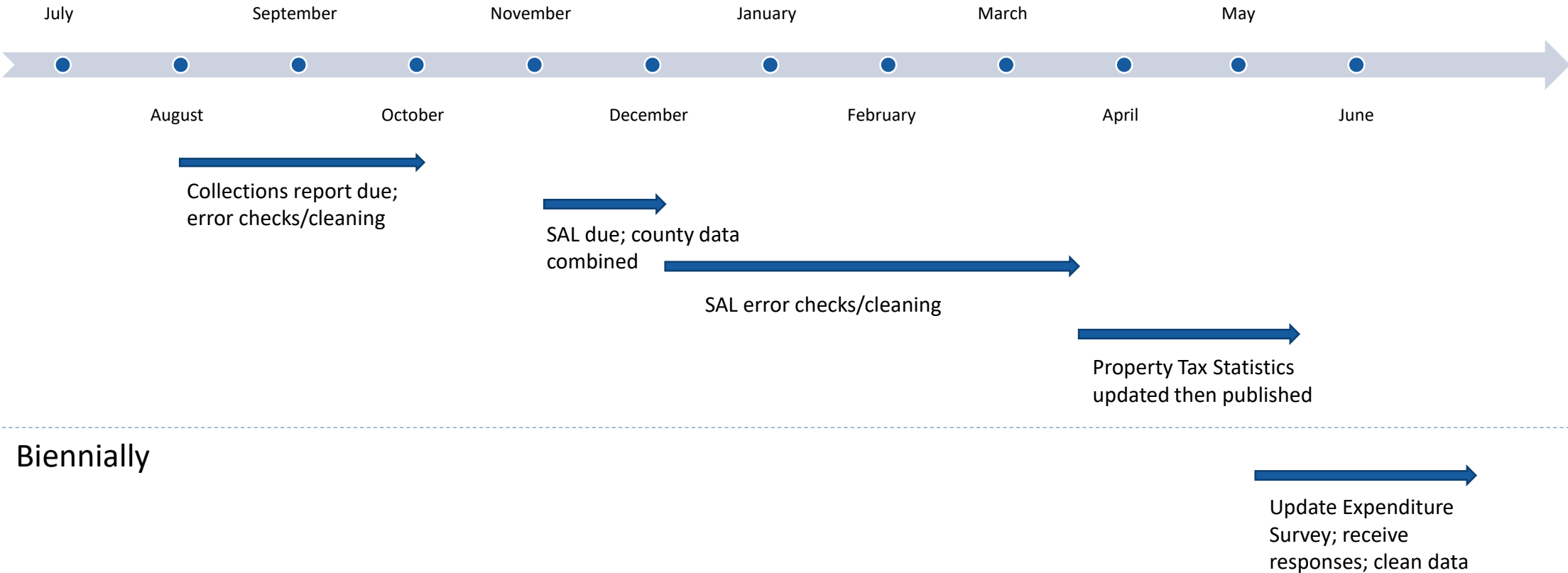
Biennial

- Expenditure Survey

Ad hoc

- Recalculating maximum assessed value workgroup

DOR Research Property Tax Data Timeline



Summary of Assessments and Levies

- 17 tables detailing the value and calculation of tax
- Different levels of detail:
 - County
 - Taxing District
 - Code Area
 - A unique grouping of districts
 - Before compression, all properties in a code area face the same tax rate
 - Property Class
 - Exemptions

Publications

- Oregon Property Tax Statistics
 - <https://www.oregon.gov/dor/programs/gov-research/Pages/research-property.aspx>
 - Property Tax Statistics Supplement
- Tax Expenditure Report
 - <https://www.oregon.gov/dor/programs/gov-research/Pages/research-tax-expenditure.aspx>

Oregon Property Tax Statistics

Fiscal Year 2021-22

150-303-405 (Rev. 05-22)



Oregon Property Tax Statistics

- Compiled based on SAL and Collections reports
- Provides some historical context
- Describes property tax system, simple version of calculation of tax
- Detailed tables and exhibits

Oregon Property Tax Statistics Exhibits

Average Growth in Taxes

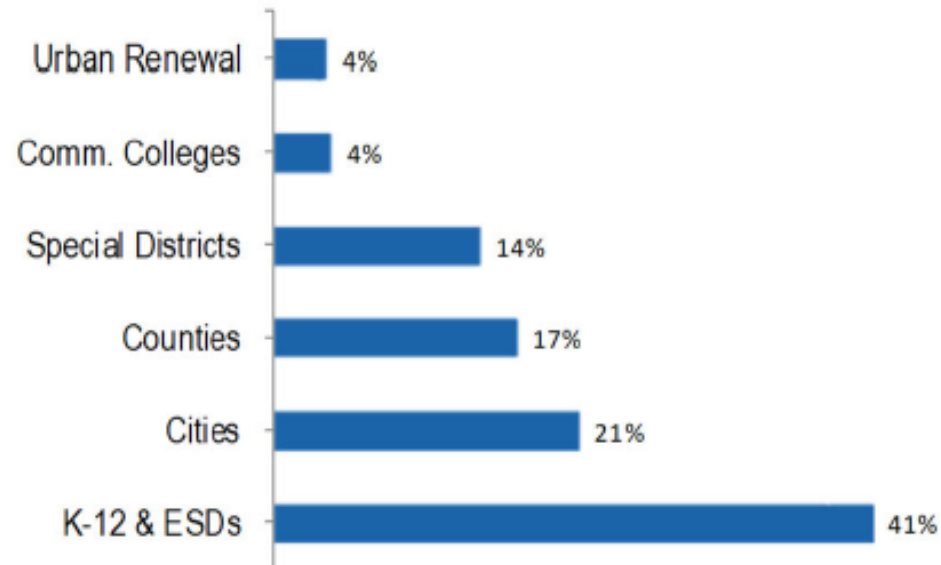
by Levy Type, FY 2011-12 to FY 2021-22

Levy Type	Avg. Annual Growth
Permanent	4.4%
Local Option	9.0%
Bond	5.9%
Urban Renewal	3.4%
Total	4.9%

- Shows increasing reliance on local options and bonds

Oregon Property Tax Statistics Exhibits

Exhibit 2a—Property Taxes Imposed by Type of District,* FY 2021-22



*percentages do not add up to 100% due to rounding

Property Tax Statistics Supplement

- More detailed information in three dimensions
 1. District
 - Value and tax imposed
 - Not recommended to sum districts, for summary information see Property Tax Statistics or reach out to DOR Research
 2. Property Class
 - For each county, the number of accounts, taxable assessed value, average value/account, and CPR
 3. City Code Area
 - For each code area within a city, lists values and tax rates

2021 - 2023

TAX EXPENDITURE REPORT

STATE OF OREGON



Governor Kate Brown

Kate Brown

Tax Expenditure Report

- Biennial report, accompanies the Governor's Budget
- Tax expenditure defined (ORS 291.201):

any law of the federal government or of this state that exempts, in whole or in part, certain persons, income, goods, services, or property from the impact of established taxes, including, but not limited to tax deductions, tax exclusions, tax subtractions, tax exemptions, tax deferrals, preferential tax rates, and tax credits.

- Definition is particularly important because of the automatic six-year sunset outlined in ORS 315.037

Tax Expenditure Example

2.126 FARM HOMESITES

Oregon Statute: 308A.253

Sunset Date: None

Year Enacted: 1987

2019-20 Estimated Reduction in the Taxable Assessed Value: \$1.3 billion

	Loss	Shift
2019-21 Revenue Impact:	\$37,200,000	\$6,300,000
2021-23 Revenue Impact:	\$42,200,000	\$7,200,000

DESCRIPTION: A farm homesite being used in conjunction with specially assessed farmland has a special assessed property value. “Homesite” means land including all tangible improvements to the land under and adjacent to a dwelling and other structures, customarily provided in conjunction with the dwelling. It does not include the value of dwellings or structures built on the land.

Farm homesites in nonexclusive farm use (non-EFU) zones qualify for special assessment only if the farmland was operated as a part of a farm unit that produced more than one-half of the adjusted gross income of the owner or owners in the year prior to application and each subsequent year the special assessment is desired. Farm homesites in exclusive farm use zones are not subject to the aforementioned income requirements. Because of the non-EFU income requirements, few specially assessed homesites are in these areas.

The homesite specially assessed value is calculated as the average per acre real market value, as defined in ORS 308.205, for the contiguous bare farmland under the same ownership plus up to \$4,000 for land improvements. Land improvements would include a well and septic system necessary for a homesite. If disqualified, no additional tax is imposed unless the homesite is established as a nonfarm dwelling under ORS 215.236.

PURPOSE: The statute that allows this expenditure does not explicitly state a purpose. Presumably, the purpose is to extend the benefit of specially assessed farmland to farm homesites. See purpose for 2.125, Farmland.

WHO BENEFITS: For tax year 2019–20, 31 counties reported approximately 44,500 homesites.

EVALUATION: *provided by the Department of Land Conservation and Development*

Extending special farm assessments to farm homesites reinforces the effects of special assessment for 2.125, Farmland.

SUMMARY OF OREGON TAX PROGRAMS WITH TAX EXPENDITURES (Dollars in Millions)				
Tax Program	Number	Estimated Revenues 2021-23	Revenue Impact	
			2019-21	2021-23
Income (Personal and Corporate)	185	\$20,948.1	\$13,737.6	\$15,231.7
Federal Exclusions	62		\$6,109.9	\$7,148.7
Federal Adjustments/Deductions	38		\$3,615.6	\$3,809.6
Oregon Subtractions	27		\$2,096.3	\$2,382.3
Oregon Credits	50		\$1,669.0	\$1,657.1
Other Oregon Provisions	8		\$246.8	\$234.0
Property	136	\$17,200.0	\$10,400.3	\$11,013.2
Full Exemption	94		\$9,221.9	\$9,740.9
Partial Exemption	28		\$565.4	\$628.6
Special Assessment	13		\$611.3	\$643.2
Other Assessment	1		\$1.7	\$0.5
All Other State Taxes with Tax Expenditures	56	\$7,513.3	\$457.6	\$451.7
All Taxes with Tax Expenditures	377	\$45,661.4	\$24,595.5	\$26,696.6
<i>For reasons explained in the Revenue Impacts section on page 3, there are difficulties with summing tax expenditures. This table is intended only to provide rough orders of magnitudes for large groups of tax expenditures and caution should be exercised when adding revenue impacts.</i>				

Largest Property Tax Expenditures

Tax Expenditure Name	Type	Legal Reference (ORS)	2021-23 LOSS (\$Millions)	2021-23 SHIFT (\$Millions)
State and Local Property	Full	307.090	2,876	630
Federal Property	Full	307.040	1,718	375
Personal Property for Personal Use	Full	307.190	1,618	338
Motor Vehicles and Trailers	Full	803.585	1,044	220
Inventory	Full	307.400	700	145
Western Private Standing Timber	Full	321.272	494	82
Strategic Investment Program	Partial	307.123	457	81
Farmland	Special	308A.062, 308A.068, and 308A.128	419	72
Charitable, Literary, and Scientific Organizations	Full	307.130	238	50
Long Term Rural Enterprise Zone (Property Tax)	Full	285C.409	216	20
Religious Organizations	Full	307.140	153	31
Enterprise Zone Businesses	Full	285C.175	126	31
Total (all property tax expenditures)			11,013	



Questions?

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