

Jefferson County FY 2022-23 GASB 77 Report* (see footnote)

Program	ORS	Code Area	Estimated Exempt/Abated Assessed Value
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Enterprise Zone	285C.175	20	\$ 16,418,316
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total: \$ **16,418,316**

Rural Renewable Energy Development Zone	285C.362	90	\$ 11,140,000
		110	\$ 10,860,000

total: \$ **22,000,000**

***The financial information included in this report is preliminary, unaudited, and subject to revision upon finalized implementation guidance for the State of Oregon and the Governmental Accounting Standards Board.**

Exempted assessed value and tax amounts are estimates only based on best information available to determine 'what taxes may have been if not exempted'. Oregon's Constitution and associated ORS's do not contemplate nor create these values and associated taxes - therefore these are estimates only.

The tax amounts include the compression calculation. Compression is the process of reducing taxes extended on a property so that they fall within the limit of \$5 per \$1,000 of M5 value for education and \$10 per \$1,000 of M5 value for general government.

Please refer to GASB 77 for specific disclosure requirements. Each governmental entity is responsible to determine which programs, from the tax distribution report, qualify as abatement programs for their respective entity. The calculation of any associated abatement amounts is solely the responsibility of entity management.

This report is supplied by the Jefferson County Assessor's Office for tax year 2022-23.

Jefferson County FY 2022-23 GASB 77 Report

District: JEFFERSON COUNTY GENERAL LEVY

District ID # 101

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$ 78,456.40
Enterprise Zone (ORS 285C.175)	\$ 50,911.95
	\$ 129,368.35

Estimate based on 2022-23 certified tax roll values

District: JEFFERSON COUNTY JAIL L.O. LEVY

District ID # 265

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$ 37,180.00
Enterprise Zone (ORS 285C.175)	\$ 25,866.64
	\$ 63,046.64

Estimate based on 2022-23 certified tax roll values

District: MADRAS - CITY LEVY

District ID # 645

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Enterprise Zone (ORS 285C.175)	\$ 58,908.69
	\$ 58,908.69

Estimate based on 2022-23 certified tax roll values

District: JEFFERSON COUNTY RFPD LEVY

District ID # 664

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$ 12,865.84
Enterprise Zone (ORS 285C.175)	\$ 16,914.30
	\$ 29,780.14

Estimate based on 2022-23 certified tax roll values

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District: COCC LEVY

District ID # 675

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$ 12,528.04
Enterprise Zone (ORS 285C.175)	\$ 8,860.96
	\$ 21,389.00

Estimate based on 2022-23 certified tax roll values

District: COCC BOND

District ID # 676

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$ 1,687.40
Enterprise Zone (ORS 285C.175)	\$ 1,259.29
	\$ 2,946.69

Estimate based on 2022-23 certified tax roll values

District: JEFFERSON CO. SD#509J BOND - 2013

District ID # 678

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$ 56,969.00
Enterprise Zone (ORS 285C.175)	\$ 42,515.23
	\$ 99,484.23

Estimate based on 2022-23 certified tax roll values

District: JEFFERSON COUNTY ESD LEVY

District ID # 679

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$ 4,842.40
Enterprise Zone (ORS 285C.175)	\$ 3,426.50
	\$ 8,268.90

Estimate based on 2022-23 certified tax roll values

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District: JEFFERSON COUNTY SD#509J LEVY

District ID # 695

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$ 92,629.56
Enterprise Zone (ORS 285C.175)	\$ 65,505.80
	\$ 158,135.36

Estimate based on 2022-23 certified tax roll values

District: MAC RECREATION DISTRICT BOND

District ID # 713

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$ 13,114.20
Enterprise Zone (ORS 285C.175)	\$ 9,786.96
	\$ 22,901.16

Estimate based on 2022-23 certified tax roll values

District: MAC RECREATION DISTRICT LEVY

District ID # 714

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$ 5,500.00
Enterprise Zone (ORS 285C.175)	\$ 3,569.98
	\$ 9,069.98

Estimate based on 2022-23 certified tax roll values

District: MAC RECREATION DISTRICT L.O. LEVY

District ID # 716

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$ 8,800.00
Enterprise Zone (ORS 285C.175)	\$ 6,122.29
	\$ 14,922.29

Estimate based on 2022-23 certified tax roll values

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District: JEFFERSON CO. LIBRARY DISTRICT LEVY

District ID # 772

<u>Exemption Type</u>		<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$	9,567.80
Enterprise Zone (ORS 285C.175)	\$	6,210.85
	\$	<u>15,778.65</u>

Estimate based on 2022-23 certified tax roll values

District: HOUSING URBAN RENEWAL, MADRAS

District ID # 778

<u>Exemption Type</u>		<u>Estimated Exempt Tax Amount</u>
Enterprise Zone (ORS 285C.175)	\$	6,534.28
	\$	<u>6,534.28</u>

Estimate based on 2022-23 certified tax roll values

District: URBAN RENEWAL, MADRAS

District ID # 788

<u>Exemption Type</u>		<u>Estimated Exempt Tax Amount</u>
Enterprise Zone (ORS 285C.175)	\$	25,536.40
	\$	<u>25,536.40</u>

Estimate based on 2022-23 certified tax roll values