

# Jefferson County FY 2023-24 GASB 77 Report\* (see footnote)

Program	ORS	Code Area	Estimated Exempt/Abated Assessed Value
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<i>Enterprise Zone</i>	285C.175	20	\$ -
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total: \$ -

<i>Rural Renewable Energy Development Zone</i>	285C.362	90	\$ 9,498,000
		110	\$ 9,312,000

total: \$ 18,810,000

**\*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 (GASB).**

**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 2023-24

# Jefferson County FY 2023-24 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)	\$ 67,080.22
Enterprise Zone (ORS 285C.175)	\$ -
	\$ 67,080.22

*\*Estimate based on 2023-24 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)	\$ 31,788.90
Enterprise Zone (ORS 285C.175)	\$ -
	\$ 31,788.90

*\*Estimate based on 2023-24 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)	\$ -
	\$ -

*\*Estimate based on 2023-24 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)	\$ 11,031.93
Enterprise Zone (ORS 285C.175)	\$ -
	\$ 11,031.93

*\*Estimate based on 2023-24 certified tax roll values\**

# Jefferson County FY 2023-24 GASB 77 Report

**District: COCC LEVY**

**District ID # 675**

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$ 10,711.47
Enterprise Zone (ORS 285C.175)	\$ -
	\$ 10,711.47

*\*Estimate based on 2023-24 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)	\$ 1,512.32
Enterprise Zone (ORS 285C.175)	\$ -
	\$ 1,512.32

*\*Estimate based on 2023-24 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)	\$ 43,599.70
Enterprise Zone (ORS 285C.175)	\$ -
	\$ 43,599.70

*\*Estimate based on 2023-24 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)	\$ 4,140.26
Enterprise Zone (ORS 285C.175)	\$ -
	\$ 4,140.26

*\*Estimate based on 2023-24 certified tax roll values\**

# Jefferson County FY 2023-24 GASB 77 Report

**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)	\$ 79,198.26
Enterprise Zone (ORS 285C.175)	\$ -
	\$ 79,198.26

*\*Estimate based on 2023-24 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)	\$ 10,650.22
Enterprise Zone (ORS 285C.175)	\$ -
	\$ 10,650.22

*\*Estimate based on 2023-24 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)	\$ 4,702.50
Enterprise Zone (ORS 285C.175)	\$ -
	\$ 4,702.50

*\*Estimate based on 2023-24 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)	\$ 7,524.00
Enterprise Zone (ORS 285C.175)	\$ -
	\$ 7,524.00

*\*Estimate based on 2023-24 certified tax roll values\**

# Jefferson County FY 2023-24 GASB 77 Report

**District: JEFFERSON CO. LIBRARY DIST. LEVY**

**District ID # 772**

<u>Exemption Type</u>	<u>Estimated Exempt Tax Amount</u>
Rural Renewable Energy Development Zone (ORS 285C.362)	\$ 8,180.47
Enterprise Zone (ORS 285C.175)	\$ -
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*\*Estimate based on 2023-24 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)	\$ -
	-

*\*Estimate based on 2023-24 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)	\$ -
	-

*\*Estimate based on 2023-24 certified tax roll values\**