



CITY OF LAKE OSWEGO COUNCIL MEMORANDUM

TO: Jack D. Hoffman, Mayor
Members of the City Council
Alex D. McIntyre, City Manager

FROM: Jordan Wheeler, Management Analyst

SUBJECT: Property Tax and Utility Rate Comparisons

DATE: November 25, 2009

INTRODUCTION

City Council members recently requested an analysis of property tax and utility rates in the metro area and how they compare with the City of Lake Oswego. This report provides the results of the research for Councilor information. The following cities were used in the analysis: Beaverton, Gresham, Hillsboro, Milwaukie, Oregon City, Portland, Tigard, Tualatin, West Linn, and Wilsonville.

Property tax information was obtained from the respective County Assessors Offices, and the tax codes used for the comparison were the districts with the highest taxable valuation in those respective cities. The utility rate information was updated in May 2009 and includes the latest Lake Oswego rates proposed in the City's Master Fees and Charges update for 2010. The refuse and recycling rates were updated during the process of reviewing Allied Waste's rate adjustment request.

PROPERTY TAX BILL COMPARISON

Property Taxation in Oregon

Property taxes are based on a property's assessed value. With the passage of Measure 50 in 1997, assessed values for each property were set at 90% of their 1995 value and limited to a maximum future growth of 3% per year except for items such as new construction, remodeling, and subdividing. Since real market values for properties are still significantly higher than assessed values in most cases, property taxes may still

increase (such as this year) even though market values have declined. Increases in property taxes year over year may also be attributed to voter-approved initiatives such as the Metro Zoo bond, Community College bonds, and other local options.

In the current Oregon property tax system, there are three types of levies that appear on a property tax bill. First, *Maximum Permanent Rate Levies* provide funds for various district operating purposes. Districts can levy less than their established permanent rate, but not more. For example, the City of Lake Oswego has authority to levy a permanent rate of 5.0353, but the rate levied for fiscal year 2009-2010 is actually 4.9703.

The second type is *Local Options*. Local options must be approved by voters as either a rate or a dollar amount and they sunset after a maximum 5 years for operating purposes or 10 years for capital projects. The Lake Oswego School District has a local option levy for operations.

The third category is *Bonded Debt Levies*. Bonded debt levies must also be approved by voters and they establish rates for funds to make payments on outstanding capital construction bonds.

An Oregon homeowner's property tax bill includes a number of districts in each of these preceding categories that depend on property tax revenue for the services they provide. These districts include counties, cities, special districts, regional governments, and education districts. Depending on the services a City provides, the amount of taxing districts on a homeowner's property tax bill will vary. Additionally, local options and other voter approved measures such as the Metro Regional Government Zoo bond, will also appear on a property tax bill. Thus, a homeowner's total property tax bill is the combination of all the amounts due to each of the districts.

"Urban Services" Comparison

In Lake Oswego, the portion of a resident's property tax bill that supports city government functions and operations is 34%. This includes the permanent rate, urban renewal and the bonded debt rate. However, the City of Lake Oswego provides full fire protection, police, parks, and additional library services to its residents. Other municipalities that do not provide these services rely on other special taxing districts, Counties, special assessments, or the service is simply not offered. Thus, for a fair comparison across the metro region, the individual taxing districts were segregated and then reassembled to determine a general "urban services" rate. For Lake Oswego, this means including the Clackamas County enhanced sheriff service assessment, Lake

Grove Park District, urban renewal, bonded debt, and the recent voter-approved County Library District.

The following table compares Lake Oswego to 10 other municipalities in the Portland metro region and their calculated urban services rate:

Urban Services Property Tax Rate Comparison								
City	City Permanent Rate	Fire District	Public Safety	Park District	Library District	City Bonded Debt Rate	City Urban Renewal	Overall Urban Services
Gresham	3.5266						0.6990	4.2256
Tigard	2.5027	1.8884				0.2136	0.0588	4.6635
West Linn	2.1200	1.8947	0.2480		0.3902	0.3293		4.9822
Hillsboro	5.3865							5.3865
Tualatin	1.9606	1.6889				0.2172	1.7042	5.5709
Lake Oswego	4.7915		0.2391	0.0420	0.3759	0.6247	0.6291	6.7023
Wilsonville	2.0295	1.5976	0.2480		0.3042	0.1423	3.2079	7.5295
Oregon City	3.9709	2.2588	0.2480		0.3723	0.1306	0.7956	7.7762
Beaverton	3.9552	1.8947		1.7343		0.2434		7.8276
Milwaukie	4.0660	2.3708	0.2480	0.5049	0.3902	0.3880		7.9679
Portland	6.8884					0.1978	2.3886	9.4748

The above urban services districts and assessments are defined as follows:

- **Fire District:** Includes Tualatin Valley Fire and Rescue or Clackamas County Fire. The amount also includes a bonded debt levy for those districts.
- **Public Safety:** A local option levy for Clackamas County sheriff operations passed in 2006. The levy increased jail capacity, jail employees, and deputies.
- **Park District:** In Lake Oswego this is the Lake Grove Swim Park District. Roughly half of Lake Oswego residents pay property taxes to support and use the swim park. The boundaries of the swim park district extend outside of the City boundary and include Rivergrove and unincorporated areas in Lake Oswego's urban services boundary. Other park districts include Tualatin Hills and North Clackamas.
- **Library District:** Voter approved Clackamas County Library District.

Note that one of the major factors in the difference between permanent rates is the provision of fire service.

In addition to urban services, an Oregon homeowner's property tax bill includes portions for education, county, and regional governments.

Education

In the Portland metro region, property taxes for education purposes include permanent rates for local K-12 school districts, education service districts, and community colleges. Additional assessments may include K-12 voter approved local options and bonded debt rates.

The following table compares the education rates:

Education Rates Comparison						
City	School District	School District Local Option	School District Bonded Rate	Education Service District	Community College	Education Total
Gresham	4.0878		1.0449	0.4467	0.4800	6.0594
Portland	5.8575			0.4144	0.5695	6.8414
Oregon City	4.7385		1.3894	0.3454	0.6848	7.1581
Milwaukie	4.5680		1.9423	0.3620	0.7180	7.5903
Beaverton	4.6930		2.1863	0.1538	0.6325	7.6656
Tualatin	5.4023		1.5971	0.1320	0.5643	7.6957
Lake Oswego	4.3099	1.3400	1.2565	0.3488	0.6108	7.8660
Hillsboro	4.9749		2.4851	0.1538	0.6325	8.2463
Tigard	5.9647		1.6852	0.1532	0.6307	8.4338
Wilsonville	3.6457	1.5000	2.5773	0.2849	0.5589	8.5668
West Linn	4.8684	1.5000	2.8126	0.6320	0.7180	10.5310

County & Regional Governments

Total property taxes also include portions for County government and regional governments such as TriMet, Metro, and the Port of Portland. County governments depend on property taxes for services such as sheriff, jail, public health, and elections. Typically the County rate is higher for homeowners in unincorporated areas in order to support additional local government services typically provided by municipalities such as street maintenance. This amount also includes the regional district for Soil and Water Conservation.

The following table shows a comparison with the combined County and Regional government rate totals:

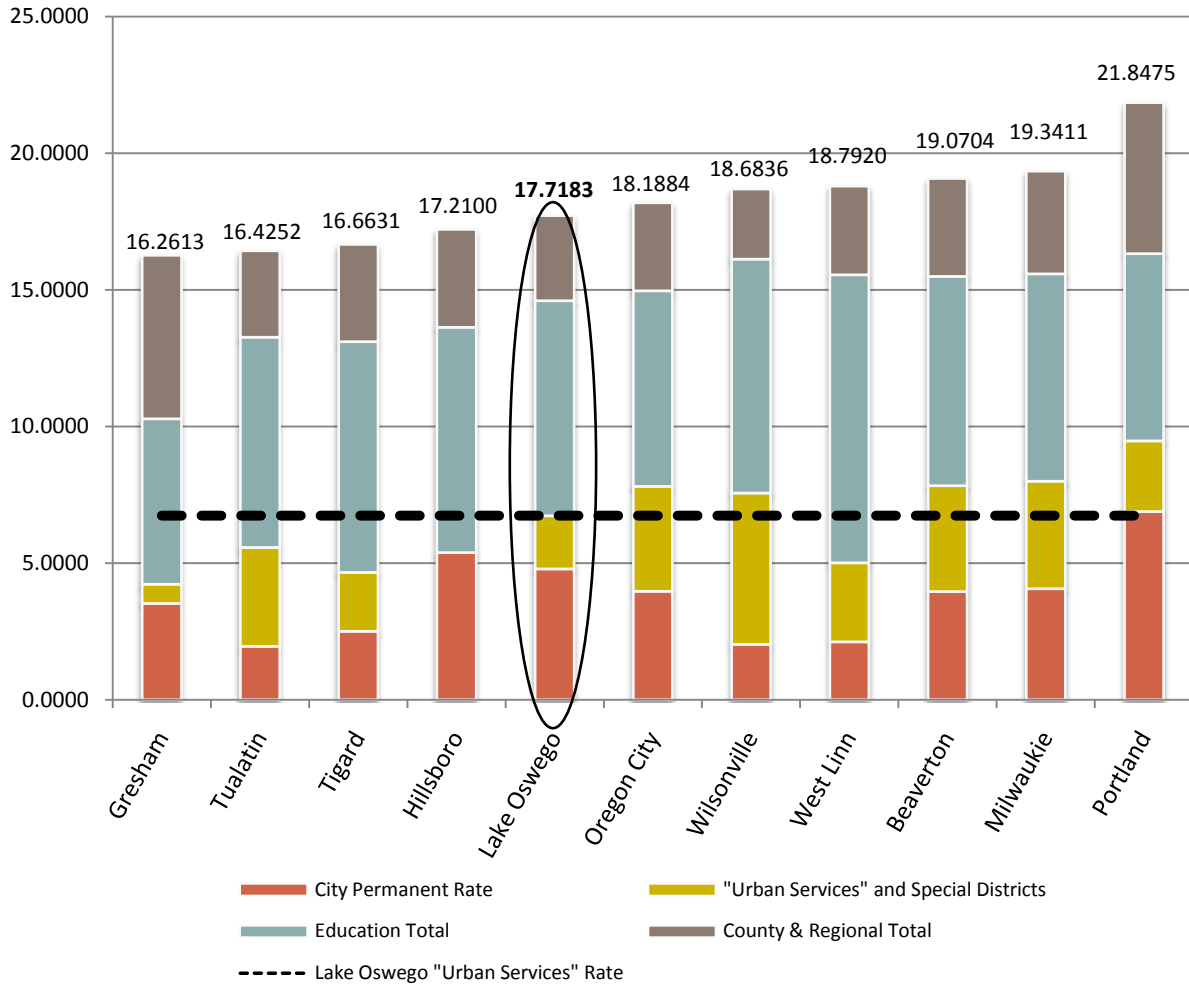
County & Regional Government Property Tax Rate Comparison	
City	County & Regional Total
Wilsonville	2.5572
Lake Oswego	3.1197
Tualatin	3.1586
Oregon City	3.2229
West Linn	3.2474
Tigard	3.5658
Hillsboro	3.5772
Beaverton	3.5772
Milwaukie	3.7515
Portland	5.5313
Gresham	5.9763

Total Property Tax Comparison

A homeowner's total property tax includes the urban services, education, and county and regional government portions.

Overall Tax Rate Comparison	
City	Overall Tax Rate
Gresham	16.2613
Tualatin	16.4252
Tigard	16.6631
Hillsboro	17.2100
Lake Oswego	17.7183
Oregon City	18.1884
Wilsonville	18.6836
West Linn	18.7920
Beaverton	19.0704
Milwaukie	19.3411
Portland	21.8475

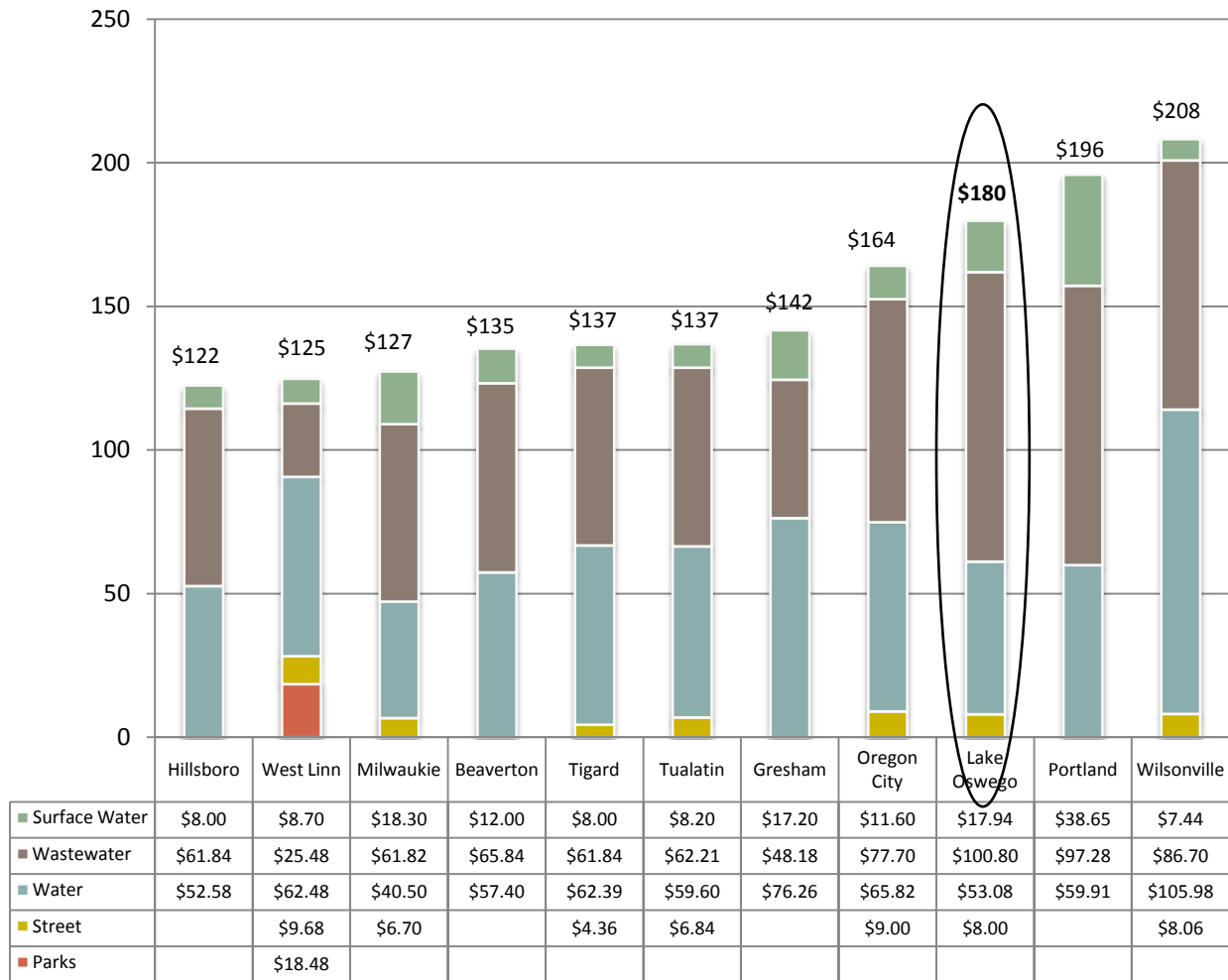
Overall Property Tax Comparison



UTILITY RATES COMPARISON

The City of Lake Oswego is a full service city and one of the few municipalities of its size that provides both water and wastewater service to its residents. The following table compares bi-monthly billing for water, wastewater, surface water, streets, and parks service. Lake Oswego's rates include the proposed update to the Master Fee and Charges.

Lake Oswego Utility Rate Comparison



REFUSE & RECYCLING

Garbage and recycling service is provided by a number of different companies in the Portland metro region. Lake Oswego's franchised hauler is Allied Waste which recently requested to present a proposed rate increase to the City Council.

The table below compares refuse and recycling rate information updated in August 2009 and includes the current and proposed rates for Lake Oswego residential customers:

Refuse & Recycling Residential Customers Rates Comparison				
Jurisdiction	20 gallon	32/35 gallon	60/65 gallon	90/95 gallon
Beaverton	\$ 15.50	\$ 18.00	\$ 29.50	\$ 37.00
Washington County (Rural)	\$ 17.32	\$ 18.79	\$ 28.20	\$ 33.51
Tigard	\$ 17.80	\$ 20.60	\$ 31.75	\$ 38.35
Hillsboro	\$ 17.70	\$ 21.10	\$ 30.25	\$ 39.25
Washington County (Urban)	\$ 19.39	\$ 21.10	\$ 30.62	\$ 36.21
West Linn	\$ 18.13	\$ 21.61	\$ 34.58	\$ 38.04
Lake Oswego Current	\$ 17.64	\$ 22.15	\$ 36.34	\$ 38.32
Tualatin	\$ 19.75	\$ 23.05	\$ 30.25	
Wilsonville	\$ 17.60	\$ 23.05	\$ 29.90	
Lake Oswego Proposed	\$ 18.08	\$ 23.92	\$ 38.16	\$ 40.24
Oregon City	\$ 18.36	\$ 24.75	\$ 32.95	\$ 38.41
Gresham	\$ 21.45	\$ 25.10	\$ 32.25	\$ 36.20
Sherwood		\$ 26.15	\$ 33.45	
Damascus	\$ 22.90	\$ 26.25	\$ 34.70	\$ 40.45
Clackamas County	\$ 22.95	\$ 26.35	\$ 34.75	\$ 40.55
Milwaukie		\$ 26.35	\$ 34.75	\$ 40.55
Portland		\$ 26.75	\$ 31.85	\$ 37.15
Gresham	\$ 24.30	\$ 27.95	\$ 35.10	\$ 39.05
Portland (West Hills)		\$ 30.50	\$ 35.60	\$ 40.90

The most common container size for residential customers is the 32/35 gallon cart or container.

SUMMARY

A property owner in the City of Lake Oswego pays a property tax rate that is near average compared to other cities in the Portland Metro region. In fact, in comparing these particular tax codes in these cities, a resident in Lake Oswego has a lower property tax than someone living in Portland, Milwaukie, Beaverton, West Linn, Wilsonville, and Oregon City.

It is also important to consider level of service and quality of service. Lake Oswego operates its own Fire and Police service and offers robust parks and recreation

programs and services that other jurisdictions may not. Regardless, the calculated urban services rate for Lake Oswego is less than 5 other municipalities in the comparison group.

Considering utility rates, major wastewater (LOIS) and water (Tigard Partnership) projects have increased charges for those utilities in Lake Oswego in recent years.

I'm happy to provide more information on any of these subjects at your request.

ATTACHMENTS

- Lake Oswego Property Tax Comparison Table
- Regional Tax Code Examples
- Utility Rate Comparison Table

Lake Oswego Property Tax Comparison

Based on tax codes with highest total combined assessed values

City	City Permanent Rate	Fire District	Public Safety	Park District	Library District	City Bonded Debt Rate	City Urban Renewal	Overall Urban Services	Other Special Districts	Special Districts Total	City Rate, Urban Services & Special Districts	School District	School District Local Option	School District Bonded Rate	Education District	Community College	Education Total	County & Regional Total	Overall Tax Rate
Gresham	3.5266						0.6990	4.2256			4.2256	4.0878		1.0449	0.4467	0.4800	6.0594	5.9763	16.2613
Tualatin	1.9606	1.6889				0.2172	1.7042	5.5709		1.6889	5.5709	5.4023		1.5971	0.1320	0.5643	7.6957	3.1586	16.4252
Tigard	2.5027	1.8884				0.2136	0.0588	4.6635		1.8884	4.6635	5.9647		1.6852	0.1532	0.6307	8.4338	3.5658	16.6631
Hillsboro	5.3865							5.3865		0.0000	5.3865	4.9749		2.4851	0.1538	0.6325	8.2463	3.5772	17.2100
Lake Oswego	4.7915		0.2391	0.0420	0.3759	0.6247	0.6291	6.7023	0.0303	0.6873	6.7326	4.3099	1.3400	1.2565	0.3488	0.6108	7.8660	3.1197	17.7183
Oregon City	3.9709	2.2588	0.2480		0.3723	0.1306	0.7956	7.7762	0.0312	2.9103	7.8074	4.7385		1.3894	0.3454	0.6848	7.1581	3.2229	18.1884
Wilsonville	2.0295	1.5976	0.2480		0.3042	0.1423	3.2079	7.5295	0.0301	2.1799	7.5596	3.6457	1.5000	2.5773	0.2849	0.5589	8.5668	2.5572	18.6836
West Linn	2.1200	1.8947	0.2480		0.3902	0.3293		4.9822	0.0314	2.5643	5.0136	4.8684	1.5000	2.8126	0.6320	0.7180	10.531	3.2474	18.7920
Beaverton	3.9552	1.8947		1.7343		0.2434		7.8276		3.6290	7.8276	4.6930		2.1863	0.1538	0.6325	7.6656	3.5772	19.0704
Milwaukie	4.0660	2.3708	0.2480	0.5049	0.3902	0.3880		7.9679	0.0314	3.5453	7.9993	4.5680		1.9423	0.3620	0.7180	7.5903	3.7515	19.3411
Portland	6.8884					0.1978	2.3886	9.4748			9.4748	5.8575			0.4144	0.5695	6.8414	5.5313	21.8475
AVERAGE	3.7453	1.8705	0.2458	0.8882	0.3607	0.2861	1.1824	6.2632	0.0308	1.9435	6.2787	4.8282	1.4467	1.8927	0.3115	0.6125	8.0247	3.5558	17.6680
DIF FROM L.O.	0.2187	1.8705	0.2458	0.8882	0.3607	0.2861	0.4834	2.0376	0.0308	1.9435	2.0531	0.7404	1.4467	0.8478	-0.1352	0.1325	1.9653	-2.4205	1.4067

Glossary

City Permanent Rate:	This is the rate levied by cities to pay for urban services that may include public safety, parks, libraries, and planning.
Fire District:	Special districts to pay for fire protection services. Includes either Clackamas County or Tualatin Valley Fire & Rescue. May include bonded debt levies.
Public Safety:	Enhanced county sheriff services local option.
Park District:	A special district to pay for enhanced parks and recreation services. Includes bonded rates if applicable. Includes Lake Grove Swim Park for Lake Oswego.
Library District:	Recently voter-approved special district to support public libraries in Clackamas County.
Other Special Districts:	Vector control district in Clackamas County.
Urban Renewal:	Municipal urban renewal districts.
Local School District:	K-12 school district permanent rate.
School District Local Option:	Temporary tax authority above their permanent rate approved by voters in the school district.
Education District:	Northwest Regional Education Service District or Multnomah ESD.
Community College:	Portland Community College, Mt. Hood, or Clackamas Community Colleges. Includes permanent rate and bonded rate.
County:	Tax rate levied by County governments to pay for services such as sheriff, jail, elections, public health, district attorneys, etc. Also includes County Urban Renewal.
Regional:	Government districts such as Metro, TriMet, Port of Portland, and Soil and Water Conservation District.
Overall Tax Rate:	This is the overall rate rate billed to residents in the corresponding tax codes.

LAKE OSWEGO PROPERTY TAX COMPARISON 2009-2010
REGIONAL TAX CODE EXAMPLES

LAKE OSWEGO		MILWAUKIE		OREGON CITY		WILSONVILLE	
007-021		012-002		062-002		003-023	
Clackamas County		Clackamas County		Clackamas County		Clackamas County	
Inside City and L.O. School District							
\$2,713,718,713		\$1,463,086,627		\$1,362,335,935		\$1,290,664,504	
EDUCATION		EDUCATION		EDUCATION		EDUCATION	
COM COLL PORTLAND	0.2731	COM COLL CLACK	0.545	COM COL CLACK	0.5198	COM COLL CLACK	0.4242
ESD CLACKAMAS	0.3488	ESD CLACKAMAS	0.362	ESD CLACKAMAS	0.3454	ESD CLACKAMAS	0.2849
SCH LK OSWEGO	4.3099	SCH NORTH CLACK	4.568	SCH OREGON CITY	4.7385	SCH WLINN/WILS	3.6457
SCH LK OSWEGO LOC OPT	1.34					SCH WLINN/WILS LOC OPT 2005	1.5
TOTAL EDUCATION	6.2718	TOTAL EDUCATION	5.475	TOTAL EDUCATION	5.6037	TOTAL EDUCATION	5.8548
GENERAL GOVERNMENT		GENERAL GOVERNMENT		GENERAL GOVERNMENT		GENERAL GOVERNMENT	
CITY LK OSWEGO INSIDE SCH	4.7915	CITY MILWAUKIE	4.066	CITY OREGON CITY	3.9709	CITY WILSONVILLE	2.0295
		COUNTY CLACKAMAS C	2.4042	COUNTY CLACKAMAS C	2.2955	COUNTY CLACKAMAS C	1.8837
COUNTY EXTENSION & 4H	0.0475	COUNTY EXTENSION & 4H	0.0493	COUNTY EXTENSION & 4H	0.0471	COUNTY EXTENSION & 4H	0.0386
COUNTY LIBRARY	0.3759	COUNTY LIBRARY	0.3902	COUNTY LIBRARY	0.3723	COUNTY LIBRARY	0.3042
COUNTY CLACKAMAS C	2.3174	COUNTY PUBLIC SFTY LOC OPT 2006	0.248	COUNTY PUBLIC SFTY LOC OPT 2006	0.248	COUNTY PUBLIC SAFETY LOC OPT 2006	0.248
COUNTY PUBLIC SFTY LOC OPT 2006	0.2391	COUNTY SOIL CONS	0.0493	COUNTY SOIL CONS	0.0471	COUNTY SOIL CONS	0.0386
COUNTY SOIL CONS	0.0475	FD 1 CLACK CO	2.2976	FD 1 CLACK CO	2.189	FD64 TVF&r	1.2281
		PARK N CLACKAMAS	0.5049	PORT OF PTLD	0.0658	FD64 TVF&R LOC OPT 2005	0.25
		PORT OF PTLD	0.0689	ROAD DIST 1 OC	0	PORT OF PTLD	0.0554
PARK LK GROVE	0.042	ROAD DIST 4 MIL	0	SRV 2 METRO - OREGON ZOO	0.0901	ROAD DIST 15 WILS	0
PORT OF PTLD	0.0666	SRV METRO - OREGON ZOO	0.0944	UR COUNTY SP	0.1186	SRV 2 METRO - OREGON ZOO	0.0757
		UR COUNTY SP	0.1186	URBAN RENEWAL COUNTY	0.1487	UR COUNTY SP	0.1186
ROAD DIST 3 LO	0	URBAN RENEWAL COUNTY	0.546	URBAN RENEWAL OREGON CITY	0.7956	URBAN RENEWAL COUNTY	0.0398
		VECTOR CONTROL	0.0064	VECTOR CONTROL	0.0062	URBAN RENEWAL WILSONVILLE	3.2079
SRV 2 METRO - OREGON ZOO	0.0912	VECTOR CONTROL LOC OPT 2005	0.025	VECTOR CONTROL LOC OPT 2005	0.025	VECTOR CONTROL	0.0051
UR COUNTY SP	0.1186					VECTOR CONTROL LOC OPT 2005	0.025
URBAN RENEWAL COUNTY	0.0245						
URBAN RENEWAL LAKE OSWEGO	0.6291						
VECTOR CONTROL	0.0062						
VECTOR CONTROL LOC OPT 2005	0.0241						
TOTAL GENERAL GOVERNMENT	8.8212	TOTAL GENERAL GOVERNMENT	10.8688	TOTAL GENERAL GOVERNMENT	10.4199	TOTAL GENERAL GOVERNMENT	9.5482
EXCLUDED FROM LIMITATIONS		EXCLUDED FROM LIMITATIONS		EXCLUDED FROM LIMITATIONS		EXCLUDED FROM LIMITATIONS	
CITY LK OSWEGO BOND	0.6247	CITY MILWAUKIE BOND	0.388	CITY OREGON CITY BOND	0.1306	CITY WILSONVILLE	0.1423
SCH LK OSWEGO BOND	1.2565	COM COLL CLACK BOND	0.173	COM COLL CLACK BOND	0.165	COM COLL CLACK BOND	0.1347
COM COLL PORTLAND BOND	0.1691	FD 1 CLACK CO BOND	0.0732	FD 1 CLACK BOND	0.0698	FD64 TVF&R BOND 2006	0.1195
COM COLL PORTLAND BOND 2009	0.1686	SCH NORTH CLACK BOND	0.9379	SCH OREGON CITY BOND	1.3894	SCH WLINN/WILS BOND	0.7021
SRV 2 METRO BOND	0.145	SCH NORTH CLACK BOND 2006	1.0044	SRV 2 METRO BOND	0.1433	SCH WLINN/WILS BOND 2002 2009	1.8752
SRV 2 METRO BOND 2006	0.1801	SRV 2 METRO BOND	0.1502	SRV 2 METRO BOND 2006& 2009	0.1864	SRV 2 METRO BOND	0.1204
		SRV 2 METRO BOND 2006 & 2009	0.1864	SRV 4 TRICITY BOND	0	SRV 2 METRO BOND 2006& 2009	0.1864
		TRANS TRIMET BOND	0.0842	TRANS TRIMET BOND	0.0803		
TRANS TRIMET BOND	0.0813						
TOTAL EXCLUDED FROM LIMITATIONS	2.6253	TOTAL EXCLUDED FROM LIMITATIONS	2.9973	TOTAL EXCLUDED FROM LIMITATIONS	2.1648	TOTAL EXCLUDED FROM LIMITATIONS	3.2806
TOTAL RATE	17.7183	TOTAL RATE	19.3411	TOTAL RATE	18.1884	TOTAL RATE	18.6836

LAKE OSWEGO PROPERTY TAX COMPARISON 2009-2010
REGIONAL TAX CODE EXAMPLES

WEST LINN		BEAVERTON		TIGARD		TUALATIN	
003-002 Clackamas County		51.58 Washington County		23.74 Washington County		23.76 Washington County	
\$2,741,109,913		\$4,986,149,664		\$2,803,249,623		\$1,789,395,808	
EDUCATION		EDUCATION		EDUCATION		EDUCATION	
COM COLL CLACK	0.545	NORTHWEST REGIONAL ESD	0.1538	NORTHWEST REGIONAL ESD	0.1532	NORTHWEST REGIONAL ESD	0.132
ESD CLACKAMAS	0.632	PORTLAND COMMUNITY COL	0.2828	PORTLAND COMMUNITY COL	0.2817	PORTLAND COMMUNITY COL	0.2407
SCH WLINN/WILS	4.8684	BEAVERTON SCHOOL DISTRICT	4.693	TIGARD SCHOOL DISTRICT	5.9647	TIGARD SCHOOL DISTRICT	5.4023
SCH WLINN/WILS LOC OPT 2005	1.5						
TOTAL EDUCATION	7.5454	TOTAL EDUCATION	5.1296	TOTAL EDUCATION	6.3996	TOTAL EDUCATION	5.775
GENERAL GOVERNMENT		GENERAL GOVERNMENT		GENERAL GOVERNMENT		GENERAL GOVERNMENT	
CITY WEST LINN	2.12	CITY OF BEAVERTON	3.9552	CITY TIGARD	2.5027	CITY TUALATIN	1.9606
COUNTY CLACKAMAS C	2.4042	WASHINGTON COUNTY	2.8384	WASHINGTON COUNTY	2.8291	WASHINGTON COUNTY	2.4963
COUNTY EXTENSION & 4H	0.0493	CLEAN WATER SERVICES	0	CLEAN WATER SERVICES	0	CLEAN WATER SERVICES	0
COUNTY LIBRARY	0.3902	TUALATIN HILLS PARK & REC	1.3073				
COUNTY PUBLIC SAFETY LOC OPT 2006	0.248	TUALATIN VALLEY FIRE & RESCUE	1.7752	TUALATIN VALLEY FIRE & RESCUE	1.7689	TUALATIN VALLEY FIRE & RESCUE	1.5694
COUNTY SOIL CONS	0.0493	PORT OF PORTLAND	0.0701	PORT OF PORTLAND	0.0699	PORT OF PORTLAND	0.0607
FD64 TVF&r	1.5252	METRO	0.0966	METRO	0.0962	METRO	0.0837
FD64 TVF&R LOC OPT 2005	0.25			URBAN RENEWAL TIGARD	0.0588	URBAN RENEWAL TUALATIN	1.7042
PORT OF PTLD	0.0689						
ROAD DIST 2 WL	0						
SRV 2 METRO - OREGON ZOO	0.0944						
UR COUNTY SP	0.1186						
URBAN RENEWAL COUNTY	0.0419						
VECTOR CONTROL	0.0064						
VECTOR CONTROL LOC OPT 2005	0.025						
TOTAL GENERAL GOVERNMENT	7.3914	TOTAL GENERAL GOVERNMENT	10.0428	TOTAL GENERAL GOVERNMENT	7.3256	TOTAL GENERAL GOVERNMENT	7.8749
EXCLUDED FROM LIMITATIONS		EXCLUDED FROM LIMITATIONS		EXCLUDED FROM LIMITATIONS		EXCLUDED FROM LIMITATIONS	
CITY WEST LINN BOND	0.3293	CITY BEAVERTON	0.2434	CITY TIGARD	0.2136	CITY TUALATIN	0.2172
COM COLL CLACK BOND	0.173	WASHINGTON COUNTY	0.1456	WASHINGTON COUNTY	0.145	WASHINGTON COUNTY	0.1236
FD64 TVF&R BOND 2006	0.1195	PORTLAND COMMUNITY COLLEGE	0.3497	PORTLAND COMMUNITY COLLEGE	0.349	PORTLAND COMMUNITY COLLEGE	0.3236
SCH WLINN/WILS BOND	0.9374	BEAVERTON SCHOOL DISTRICT 48	2.1863	TIGARD SCHOOL DST	1.6852	TIGARD SCHOOL DST	1.5971
SCH WLINN/WILS BOND 2002 2009	1.8752	TUALATIN HILLS PARK & REC	0.427				
SRV 2 METRO BOND	0.1502	TUALATIN VALLEY FIRE & RESCUE	0.1195	TUALATIN VALLEY FIRE & RESCUE	0.1195	TUALATIN VALLEY FIRE & RESCUE	0.1195
SRV 2 METRO BOND 2006& 2009	0.1864	METRO	0.3402	METRO	0.3396	METRO	0.3196
SRV 4 TRICITY BOND	0	TRIMET	0.0863	TRIMET	0.086	TRIMET	0.0747
TRANS TRIMET BOND	0.0842						
TOTAL EXCLUDED FROM LIMITATIONS	3.8552	TOTAL EXCLUDED FROM LIMITATIONS	3.898	TOTAL EXCLUDED FROM LIMITATIONS	2.9379	TOTAL EXCLUDED FROM LIMITATIONS	2.7753
TOTAL RATE	18.792	TOTAL RATE	19.0704	TOTAL RATE	16.6631	TOTAL RATE	16.4252

LAKE OSWEGO PROPERTY TAX COMPARISON 2009-2010
REGIONAL TAX CODE EXAMPLES

HILLSBORO		PORTLAND		GRESHAM	
7.01 Washington County		601 Multnomah County		402 Multnomah County	
\$4,210,859,316					
EDUCATION		EDUCATION		EDUCATION	
NORTHWEST REGIONAL ESD	0.1538	MULTNOMAH ESD	0.4144	MULTNOMAH ESD	0.4467
PORTLAND COMMUNITY COL	0.2828	PORTLAND COMMUNITY COL	0.2538	MT. HOOD COMMUNITY COLLEGE	0.48
HILLSBORO SCHOOL DISTRICT IJ	4.9749	PORTLAND SCHOOL DISTRICT	5.8575	REYNOLDS SCHOOL DISTRICT	4.0878
TOTAL EDUCATION	5.4115	TOTAL EDUCATION	6.5257	TOTAL EDUCATION	5.0145
GENERAL GOVERNMENT		GENERAL GOVERNMENT		GENERAL GOVERNMENT	
CITY OF HILLSBORO	5.3865	CITY OF PORTLAND	6.8884	CITY OF GRESHAM	3.5266
WASHINGTON COUNTY	2.8384	MULTNOMAH COUNTY	4.7426	MULTNOMAH COUNTY	5.1297
CLEAN WATER SERVICES	0	COUNTY SOIL/WATER CONSERVATION	0.0941	COUNTY SOIL/WATER CONSERVATION	0.0977
PORT OF PORTLAND	0.0701	PORT OF PORTLAND	0.0641	PORT OF PORTLAND	0.0685
METRO	0.0966	METRO	0.0879	METRO	0.0943
		URBAN RENEWAL PORTLAND	2.3886	URBAN RENEWAL GRESHAM	0.699
TOTAL GENERAL GOVERNMENT	8.3916	TOTAL GENERAL GOVERNMENT	14.2657	TOTAL GENERAL GOVERNMENT	9.6158
EXCLUDED FROM LIMITATIONS		EXCLUDED FROM LIMITATIONS		EXCLUDED FROM LIMITATIONS	
CITY HILLSBORO	0	CITY PORTLAND	0.1978	CITY GRESHAM	0
WASHINGTON COUNTY	0.1456	MULTNOMAH COUNTY	0.1535	MULTNOMAH COUNTY	0.1652
PORTLAND COMMUNITY COLLEGE	0.3497	PORTLAND COMMUNITY COLLEGE	0.3157	PORTLAND COMMUNITY COLLEGE	0
HILLSBORO SCHOOL DIST 1J	2.4851	PORTLAND SCHOOL DISTRICT	0	REYNOLDS SCHOOL DISTRICT	1.0449
METRO	0.3402	METRO	0.3104	METRO	0.3366
TRIMET	0.0863	TRIMET	0.0787	TRIMET	0.0843
TOTAL EXCLUDED FROM LIMITATIONS	3.4069	TOTAL EXCLUDED FROM LIMITATIONS	1.0561	TOTAL EXCLUDED FROM LIMITATIONS	1.631
TOTAL RATE	17.21	TOTAL RATE	21.8475	TOTAL RATE	16.2613

Utility Rate Comparison 2009-2010

City	Water	Wastewater	Surface Water	Parks	Street	Total
Hillsboro	\$ 52.58	\$ 61.84	\$ 8.00			\$ 122.42
West Linn	\$ 62.48	\$ 25.48	\$ 8.70	\$ 18.48	\$ 9.68	\$ 124.82
Milwaukie	\$ 40.50	\$ 61.82	\$ 18.30		\$ 6.70	\$ 127.32
Beaverton	\$ 57.40	\$ 65.84	\$ 12.00			\$ 135.24
Tigard	\$ 62.39	\$ 61.84	\$ 8.00		\$ 4.36	\$ 136.59
Tualatin	\$ 59.60	\$ 62.21	\$ 8.20		\$ 6.84	\$ 136.85
Gresham	\$ 76.26	\$ 48.18	\$ 17.20			\$ 141.64
Oregon City	\$ 65.82	\$ 77.70	\$ 11.60		\$ 9.00	\$ 164.12
Lake Oswego	\$ 53.08	\$ 100.80	\$ 17.94		\$ 8.00	\$ 179.82
Portland	\$ 59.91	\$ 97.28	\$ 38.65			\$ 195.84
Wilsonville	\$ 105.98	\$ 86.70	\$ 7.44		\$ 8.06	\$ 208.18

Lake Oswego Utility Rate Comparison

