

## MEMORANDUM

AGENDA DATE: May 30, 2006  
Memorandum Date: May 29, 2006

TO: LANE COUNTY BOARD OF COMMISSIONERS

PRESENTED BY: Bill Van Vactor, County Administrator  
Teresa J. Wilson, County Counsel  
David Garnick, Budget & Financial Planning Manager

AGENDA ITEM TITLE: Discussion/Income Tax and Charter Amendment Issues

There are several outstanding issues for consideration before we are able to finalize a Charter Amendment or income tax ordinance in time for presentation to the voters. Several of these have implications with respect to other topics. In order to work through this list, we recommend the Board proceed through each topic, arrive at a conclusion (call it a "tentative approval" or TA), and then at the end, confirm these as a direction to staff to prepare the documents for possible public hearing(s) and for preparation of appropriate ballot documents.

### Issue 1 - Public Hearings

Possible calendar: Public hearing on June 14; second hearing and decisions on June 28.

If the Board receives input at a public hearing on June 14, it can give direction to staff that can directly affect what is in the Charter Amendment or the income tax ordinance. Input received at a hearing on June 28 can also affect a Charter Amendment and still meet November election deadlines. Changes to the income tax ordinance after June 28 may take us beyond the November deadlines; however, if the ordinance is conditional on passage of the Charter Amendment, that is not an impediment to placing the Charter Amendment on the ballot.

#### Question 1: What do you want hearings on?

Options include:

- Charter Amendment alone (this would mean later hearing on tax ordinance)
- Charter Amendment and income tax ordinance both
- Income Tax Ordinance alone

#### Question 2: When do you want the hearings?

Options include:

- June 14
- June 28
- Other dates

## Issue 2 - Stabilize the General Fund

As part of the budget for the proposed new and enhanced public safety programs and services, the City/County Public Safety Task Force included \$3.9 million to stabilize the County General Fund. At the time the Task Force was developing its budget, our projections were that the County would see deficits during the first years of spending in the new and enhanced programs. The Task Force recognized that with existing public safety programs being 65-70% of the General Fund, the County could not sustain the new/enhanced programs when it was being forced to cut ALL programs to bare bones.

Since that time, the Board gave direction to move the three departments (Sheriff, District Attorney and Youth Services) to the Public Safety Income Tax Fund, and to include reducing property taxes. Moving the departments off the General Fund coupled with property tax relief carries implications for the General Fund. In addition, the Budget Committee has taken actions on the budget for FY 06-07, PERS has taken action that has implications for the future, and staff has had an opportunity to refine some of the assumptions in the multi-year financial plan (Fin Plan).

The topic here concerns language in the Charter Amendment permitting 5% of the income tax revenues to be put into the County General Fund for county services. The projections for the Fin Plan are based on a large number of assumptions. While they are our best efforts, they are nonetheless just estimates, and it is not certain what the impact of moving the three Public Safety departments out of the General Fund will have on the remaining General Fund programs.

David Garnick has developed three options to provide stabilization for the County General Fund (See Attachment C): a) change the amount described in the longer Charter Amendment as being transferable to the General Fund for county services from 5% to 1 ½ %, which would stabilize the General Fund for 10 years, b) reduce the property tax to \$.95/1000 which would also provide 10 years of stability, and c) continue to spend down the reserves, which would only provide 5 years before the Board will need to implement cuts (service reductions) in the programs that remain supported by the General Fund. The chart in Attachment C provides more detail on the current Fin Plan, the effect of moving the 3 Public Safety departments and maintaining the current General Fund reserve level (Scenario #1), the effect of spending the reserves (Scenario #2) and the effect of either Option (a) or (b) (Scenario #3).

**Pro:** Including funds to stabilize the General Fund means more consistent service delivery for General Fund programs, given the uncertainty of the assumptions that are used in Fin Plan. The Board would have the flexibility to use income tax funds going into the General Fund for whatever it deemed necessary, including public safety needs.

**Con:** Raises concerns that there is not a "pure" dedication of the income tax for public safety services.

**Question 3a: Do you want the income tax to include funds to stabilize the General Fund? If so, at what percent?**

3b: Would you prefer to reduce the property tax relief from \$1.00/1000 to \$.95/\$1000?

3c: Would you prefer to continue spending down the reserves and look to service reductions beginning in 2011-12?

### **Issue 3 – Replacement Revenue If Secure Rural Schools Legislation Fails**

At this point, it is still unclear whether or IF the County will receive any continued funding from the federal government post-Secure Rural Schools. As directed by the Board previously, both versions of the Charter Amendment set the income tax cap high enough that should the federal funding be lost, the Board could increase the income tax to replace the portion of those revenues that have been used for public safety. It does not replace the revenues for non-public safety purposes (for example, road funds).

The longer version of the Charter Amendment outlines this concept; it also provides that the Board must annually estimate how much renewal or replacement Secure Rural School (SRS) revenues it will receive, and proportionally reduce the income tax (assuming that the tax imposed included a component for SRS replacement). The language, while complicated, reflects the uncertainty of a significant funding source for the County and for the public safety programs. It also adds a limitation to the Board's authority for increasing the income tax.

**Pro:** Addresses the significant uncertainty of the federal funding. Limits the Board's ability to increase the income tax rate at a future date.

**Con:** Increases complexity of Charter Amendment.

Question 4: Do you want to address the Secure Rural Schools replacement funding in the language in the Charter Amendment?

Question 5: If not, do you still want the income tax rate cap set high enough to permit covering the loss of SRS revenues for public safety programs?

### **Issue 4 – Low Income Exemption**

The business income tax provides that any business with a gross income of less than \$25,000 is not required to file a return, and thus pays no business income tax. The personal income tax does not have a similar "floor". The issue here is whether you want to provide something similar for individuals.

If you choose to do so, then the question is whether it should be an exemption or a deduction. If it is a deduction, then it applies to everyone with respect to income below the floor. That is different than the business income tax. If it is an exemption, then a person who makes \$1 more than the floor will pay the tax on all their County taxable income. Each component has implications for the tax rate – and you can choose to either receive less money or to raise the rate to receive the same amount. Attachment D outlines the implications of exemptions at levels ranging from \$0 to \$50,000 for the Lane County Income Tax at both 1% and 1 ½ %. Table C of that attachment shows the difference between a deduction of \$20,000 (i.e., one that applies to everyone) and an exemption of \$20,000 (i.e., one that applies only to those making

less than that amount). If the income tax is at 1 ½%, a \$20,000 deduction would cost \$21 million of revenue; an exemption at \$20,000 costs \$3.4 million.

The third aspect of this is at what level the exemption/deduction applies. The federal poverty level (generally described as 50% of the median income for a family of 4) is \$20,000.

**Question 6: Do you want a floor and where do you want the line drawn?**

**Question 7: If so, do you want it as an exemption or as a deduction?**

**Question 8: Do you want the cap for the income tax to be increased to cover the cost of this exemption/deduction? (The alternative is reduced revenue).**

## **Issue 5 - Property Tax Relief**

The longer version of the Charter Amendment includes a mandatory property tax relief to all property taxpayers of \$1.00 per \$1000 assessed value, and requires a reasonable credit for residential renters. The Board has requested more information regarding a different form of property tax relief, which Jim Gangle has developed. See Attachment E.

There are multiple considerations in how you work with property tax relief, all of which have implications for either the income tax rate cap or for the amount of revenue received. The choices, and some of their implications are:

**A. Don't Levy.** Broad property tax relief by refraining from levying xx/\$1000 of assessed value.

**Pro:** Easiest to administer. Applies to all property tax payers

**Con:** May be inequitable among the categories of income tax payers. If in Charter, makes more room available under the property tax cap for other governmental entities, although at this time this amount could only get used through a vote of the people in that jurisdiction.

**B. Credit on Income Tax.** Credit on income tax for certain amount of property tax paid; and if so, who should it apply to?

**Pro:** Relatively easy to administer. Can retain flexibility as to who it applies to or how much. Retains Lane County's room under the property tax cap. If applied only to owner-occupied, reduces cost of the relief & attendant income tax rate implications

**Con:** May not reassure voters that the County is approaching these funding issues differently than in the past. If applied only to owner-occupied, may be viewed as inequitable by businesses

**C. Send a Refund Check.** Send a refund check for a certain amount of property tax paid. If so, to whom?

**Pro:** Can retain more flexibility as to who receives relief and how much. Can be tailored to property classes. Retains Lane County's room under the property tax cap. If

applied only to owner-occupied, reduces cost of the relief & attendant income tax rate implications.

**Con:** Costly to administer. May not reassure voters that the County is approaching these funding issues differently than in the past. If applied only to owner-occupied, may be viewed as inequitable by businesses.

**D. Renter Relief Considerations.** Renter relief is currently in the ordinance as a \$30 credit on the income tax. Depending on the decisions made for property tax relief for property owners, you may want to align the renter relief similarly. And depending on the decisions made regarding the application of the tax to the low income level, you may want to consider the question of whether renter relief is even necessary or whether you believe it would not apply to most renters.

As with the low income discussion, depending on the decisions you make on property tax relief, there are implications for either the income tax revenue received or the income tax rate cap.

**Question 9: Do you want to have property tax relief for all property tax payers or a smaller group??**

**Question 10: Do you want property tax relief in the form of a credit?**

**Question 11: Do you want to send a refund check?**

**Question 12: What kind of renter relief do you want? Credit or refund check?**

**Question 13: Do you want the property tax relief you have selected to be detailed in the Charter, or do you want it described generally in the Charter, or do you want it not in the Charter Amendment at all but rather in the income tax ordinance?**

**Question 14: What is the amount of property tax relief you wish to offer?**

**Question 15: Do you want the cap for the income tax to be increased to cover the cost of the property tax relief? (The alternative is reduced revenue).**

## **Issue 6 – Cap Increments**

The development of the income tax cap is not a precise science. Most of the financial information provided you have been based on assumptions and projections, which have inherent limitations. Even with best efforts, the future remains rather unpredictable. The cap, though, if approved by the voters, is a bright line. If set to the level of a whole percent, it provides an increased measure of flexibility to accommodate the vagaries of the revenue projections; this flexibility decreases if it is set to the tenth of a percent and even more so to the hundredth of a percent. At the same time, a whole percent is easier for the citizen to roughly calculate the impact the income tax has on them individually, but that becomes more complicated as one increases the precision of the cap.

**Question 16: Do you want the cap set at: a) a whole percent; b) to the tenth of a percent or 3) to the hundredth of a percent?**

As a result of previous work sessions, the Board has directed and staff has been progressing on a path with the concept of enacting an income tax ordinance which is conditioned on passage of the Charter Amendment. However, more recently the topics of either enacting the ordinance outright or, alternatively, not enacting any ordinance at all but simply presenting the voters with the Charter Amendment have again been raised. These considerations are political and involve balancing concepts of leadership and of providing voters with a clear picture of what would be involved with an income tax.

**Question 17: Should an income tax ordinance be enacted outright?**

*Pro:* Can be seen as exercising leadership to solve a major problem with the county's public safety system.

*Con:* Enacting a new tax without putting it before voters could prompt a negative referendum petition.

**Question 18: Should an ordinance be enacted conditionally on the outcome of a Charter Amendment ballot measure?**

*Pro:* Enacting conditionally on the outcome of a Charter Amendment ballot measure enables the voters to have a much greater level of information about how the Charter Amendment would be implemented and enables staff to appropriately plan for implementation (both for collection of the tax and for beginning the new programs to be initiated with the increased revenue) if the voters approve the measure. If the ordinance is enacted conditionally before the Charter Amendment is referred to the ballot, the fact of the conditional enactment could be referenced in the ballot title.

*Con:* Conditional enactment may risk voter concerns that if the ordinance tax rate is lower than the Charter rate, it will be increased soon after the election. Conditional enactment also limits the Board's options after a charter amendment election. If voters reject the Charter Amendment, particularly the one with the language limiting the Board's authority related to an income tax, then it could be politically difficult to come back at a later date than enact an income tax without a referral to voters.

**Question 19: Should the Board wait to enact an income tax ordinance until after you know the outcome of a Charter Amendment?**

*Pro:* Not taking action on an income tax ordinance can result in a lot of questions or concerns about how a Charter Amendment would be implemented, and risks a mad scramble to put implementation measures (including an ordinance) into effect if the Amendment is approved. It also risks a referendum on the ordinance once it is adopted, and thus potential second vote on the topic (which would delay collection of funds).

*Con:* Not taking action on the ordinance can be viewed as not wasting taxpayer resources now on something that is still uncertain. In addition, if the Charter Amendment is not approved, the Board is legally still able to enact an income tax, although that may well raise political concerns about interpreting and respecting the voters' message.

## **Issue 8 – Language in the Charter Amendment**

At this point, it is appropriate to make sure we have captured all of the elements desired for the Charter Amendment.

Considerations: What is in the Charter Amendment, if approved by the voters, will become part of what is the County's constitution. It is not what is actually on the ballot – what the voters see when they look at their ballot is the ballot title that will be written and presented to the Board at the time of referral to the ballot. Opinions differ as to how much detail and how restrictive one should make a Charter Amendment. These compete with the theories of keeping it simple and easy to understand, with theories of being clear as to exactly what will happen if it is adopted, and of providing appropriate reassurance to voters that the money will be used for the purposes identified.

**Question 20: Do you want the Charter Amendment to describe a Public Safety Income Tax (i.e., specify the Board can impose an income tax but it must be used for public safety purposes) or do you want the Charter Amendment to be phrased primarily as a limitation on the Commissioners' authority?**

Policy/political considerations to be weighed and balanced here address clarity with the voters about what direction the County is proposing (income tax) versus whether the voters are being asked only to limit the Commissioner's authority. Additional implications on the issues of clarity with the voters occur depending on the Board's conclusions about conditional enactment of the ordinance.

**Question 21: What is the amount of the rate cap you want specified in the Charter Amendment?**

This is to confirm that you are comfortable with the rate cap that is a result of the tentative decisions you have made earlier.

**Question 22: What kind of public safety dedication do you want stated in the Charter Amendment?**

The longer version of the Charter Amendment dedicates for current public safety programs and identifies the goals/programs described by the City/County Public Safety Task Force, which includes addressing drugs (methamphetamine), family violence, treatment and prevention. The shorter version is a more generic dedication, without reference to the Task Force's goals and work. A possibility, if one prefers the shorter version, is to add a sentence which does address their work, such as is offered as an option on the shorter version. This calls for balancing the issues of simplicity with full information.

**Question 23: Are you still comfortable with your decision on question 4 - do you want the Charter Amendment to include language addressing Secure Rural Schools?**

**Question 24: Are you still comfortable with your decisions on question 6 – do you want the Charter Amendment to include language addressing property tax relief?**

**Attachments:**

- Attachment A – 5/25/06 Charter Amendment (longer draft)
- Attachment B – 5/29/06 Charter Amendment (shorter draft)
- Attachment C – Ten Year Forecast
- Attachment D – Personal Income Tax
- Attachment E - Gangle memo 5/26/06 Income or Property Tax Relief



County shall also provide a reasonable credit against personal income taxes for residential renters.

(b) If the legislature or state voters enact laws that reduce the amount or the County's use of the remaining property tax revenues, then after a public hearing, the Board of Commissioners may reduce the property tax relief reasonably commensurate with the impact of the reduction.

- (4) Federal Revenue Adjustment. At the time of enactment of this Section 38, Lane County receives substantial revenue under Secure Rural Schools and Community Self-Determination Act of 2000, Public Law 106-393. These federal revenues contribute to the support of general county services, including public safety system programs and other programs funded through the County general fund. The last payment to the County under PL 106-393 will occur in October, 2006.

(a) The rate limitation in Subsection (2) is estimated to be sufficient to replace the PL 106-393 revenues that the County has used for funding public safety system programs if this federal law is not renewed or replaced. The maximum rate is not sufficient to replace PL 106-393 revenues used for other non-public safety system purposes.

(b) The Board of Commissioners shall annually estimate the revenues that the County will receive from the federal government under PL106-393 (or any renewal or replacement legislation) and which are reasonably budgeted to be used for public safety system programs. If it has imposed an income tax premised on the loss of these federal revenues, then the Board of Commissioners shall proportionally reduce any income tax imposed commensurate with the estimated receipt of federal revenues.

Charter Amendment

**Section 38. PUBLIC SAFETY INCOME TAX**

The Board of County Commissioners may impose income taxes, so long as the taxes are consistent with the following limitations:

- (1) Dedication for Public Safety. The revenue from any Lane County income tax is dedicated for public safety purposes as described in this section 38. The County shall create and maintain a Public Safety Dedicated Fund. All revenue collected from any Lane County income tax shall be credited to the Public Safety Dedicated Fund, after payment of expenses of collection and administration and five percent (5%) of collections to County general fund for county services. Interest earned on the Public Safety Dedicated Fund shall be credited to the Public Safety Dedicated Fund. The Public Safety Dedicated Fund shall be a dedicated, special fund, and shall be used only to pay costs and expenses of, and appropriate reserves for, public safety system programs as defined below.

(a) Public safety system programs are defined as programs that are designed to protect citizens from the effects of, or to reduce, criminal activity, in addition to other programs and services provided by the departments of the Sheriff, District Attorney and Youth Services. Public safety system programs include but are not limited to activities that are listed under "Programs and Services to Achieve Goals" in the executive summary of the "Lane County Public Safety Task Force Final Report – October, 2005," and other preventative and reactive public safety services, such as adult and youth corrections, crime prevention, prosecution, detention, supervision, mental health services, alcohol and drug treatment, victim services, drug court, interagency narcotics enforcement, patrol, investigation and arrest, and related support services.

(b) Initial goals. Amounts credited to the Public Safety Dedicated Fund during the first five (5) years shall be used for programs and services of the public safety system programs that were supported through property taxes before the imposition of any Lane County income tax, and towards achieving the following four goals:

- (i) Significantly reducing illegal drug production, dealing and use, especially methamphetamine, through targeting illegal drug producers, dealers, users, and property criminals;
- (ii) Reducing family violence;
- (iii) Enhancing effective treatment programs to help adults and juveniles addicted to drugs and alcohol; and
- (iv) Providing effective prevention programs to reduce future crime.

- (2) Rate Limitation. The rate for any Lane County income tax shall not exceed one and one-half percent (1.5%) of net income, effective and applicable to tax years beginning on or after January 1, 2007. The Board of Commissioners shall adopt one or more ordinances as necessary to implement this section.

- (3) Mandatory Property Tax Relief. The Lane County permanent authorized property tax rate is \$1.2793 per \$1000 of assessed value.

(a) Beginning in fiscal year 2007-2008, Lane County shall provide property tax relief by refraining from levying at least \$1.00 per \$1000 of assessed value of that rate, unless a Lane County income tax is not then in effect or being collected near projected levels. The

Charter Amendment

**Section 38. INCOME TAX LIMITATION**

- (1) Rate Limitation. Any income tax measured by net income imposed by the Board of County Commissioners may not exceed a tax rate of one and one-half percent (1.5%) of net income without an affirmative vote of the residents of Lane County, effective and applicable to tax years beginning on or after January 1, 2007.
- (2) Dedication for Public Safety. The revenue from any Lane County income tax, less costs of collection and administration, shall be dedicated for public safety purposes. Public safety purposes are defined as those programs designed to protect citizens from the effects of, or to reduce, criminal activity, and include preventative and reactive public safety services, such as adult and youth corrections, crime prevention, prosecution, detention, supervision, mental health services, alcohol and drug treatment, victim services, drug court, interagency narcotics enforcement, patrol, investigation and arrest, and related support services. Public safety programs also include the programs and services provided by the departments of the Sheriff, District Attorney and Youth Services.

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Option to add to Dedication language:

Through 2012, Lane County shall focus the increased revenue on significantly reducing illegal drug production, dealing and use (especially methamphetamine), reducing family violence, enhancing drug and alcohol treatment programs for addicted adult and youth, and providing prevention programs to reduce future crime.

Option to add Property Tax Relief:

Use the same language as the longer Charter Amendment or direct staff to develop a single sentence directing the County to implement at least some property tax relief component in conjunction with the income tax.

# Lane County, Oregon

# Attachment C

## Ten-Year General Fund Forecast Looking at the Impact of Transferring Out the General Fund Public Safety Departments to a Dedicated Revenue Fund

Financial Planning Scenarios	FY 06-07 Projected (Year 1)	FY 07-08 Projected (2)	FY 08-09 Projected (3)	FY 09-10 Projected (4)	FY 10-11 Projected (5)	FY 11-12 Projected (6)	FY 12-13 Projected (7)	FY 13-14 Projected (8)	FY 14-15 Projected (9)	FY 15-16 Projected (10)
Current FY 06-07 Appvd Bgt - BEST CASE *	0	(889,913)	(3,466,759)	(1,178,130)	(898,020)	(1,776,963)	(1,190,215)	(2,112,290)	(2,386,902)	(2,578,341)
# 1: Move Pub Saf Depts with Tax & O&C Offsets; do not use Extra reserves	0	0	(1,312,260)	(199,421)	(27,624)	(172,107)	(95,674)	(286,129)	(167,089)	(357,832)
# 2: Move Pub Saf Depts to Spec. Rev with Tax & O&C Offsets; use Extra reserves (\$6,128,048) [Question 3c]	0	0	0	0	0	(463,904)	(1,393,139)	(487,298)	(189,894)	(359,285)
# 3: Move Pub Saf Depts with Tax & O&C Offsets, USE extra reserves and a \$1,125,000 Transfer Rev from PS Fund [Questions 3a or 3b]	0	0	0	0	0	0	0	0	0	0

\*BEST CASE means PERS rate increase of 4.53% of payroll for FY 07-08 is reduced to zero by PERS Board; Health Benefit increase only 9% instead of 12%; and Secure Rural Schools (SRS) is renewed. This includes new Budget Committee spending of \$386,191.

The same applies in remaining scenarios except SRS is either moved to public safety fund.

### OPTIONS TO AVOID GENERAL FUND CUTS IN TWO YEARS (SCENARIO # 1)

Question 3a: The proposed Charter amendment provides for a 5% transfer from the new Public Safety Fund to the General Fund to achieve fund stabilization. The transfer could be reduced to 1.5% or \$1,125,000 to achieve stability shown in Scenario # 3.

Question 3b: Reduce the Property Tax rate relief from \$1.00 to \$0.95 to retain the additional \$1,125,000 needed to stabilize the General Fund for the life of the forecast (Scenario # 3).

Question 3c: Spend down the Extra reserves to the 10% Prudent Person Reserve level over the next five years and begin program cuts in FY 11-12 as shown in Scenario # 2.

# Attachment D

## Lane County, Oregon Personal Income Tax Exemption Worksheet

**TABLE A**

Adjusted Gross Income Levels	Number of Returns	Percent of Total Returns	Cumulative % of Total Returns	Adjusted Gross Income (AGI)	Average AGI Per Return	Oregon Taxable Income (OTI)	Average OTI Per Return	Cumulative Oregon Taxable Income	Cumulative OTI % of Overall Total	Lane County Personal Income Tax 1.0%	Lane County Personal Income Tax 1.5%
0-5,000	12,941	9.52%	9.52%	34,055,000	2,632	13,712,000	1,060	13,712,000	0.32%	137,120	205,680
5,000-10,000	14,426	10.62%	20.14%	107,440,000	7,448	66,124,000	4,584	79,836,000	1.85%	798,360	1,197,540
10,000-15,000	13,711	10.09%	30.23%	170,977,000	12,470	113,772,000	8,298	193,608,000	4.49%	1,936,080	2,904,120
15,000-20,000	12,181	8.97%	39.20%	212,638,000	17,457	147,617,000	12,119	341,225,000	7.92%	3,412,250	5,118,375
20,000-25,000	10,434	7.68%	46.88%	233,870,000	22,414	165,483,000	15,860	506,708,000	11.76%	5,067,080	7,600,620
25,000-30,000	8,864	6.52%	53.40%	242,985,000	27,413	173,253,000	19,546	679,961,000	15.78%	6,799,610	10,199,415
30,000-35,000	7,688	5.66%	59.06%	249,403,000	32,441	174,552,000	22,704	854,513,000	19.83%	8,545,130	12,817,695
35,000-40,000	6,940	5.11%	64.17%	260,049,000	37,471	182,537,000	26,302	1,037,050,000	24.06%	10,370,500	15,555,750
40,000-45,000	6,105	4.49%	68.66%	259,039,000	42,431	181,805,000	29,780	1,218,855,000	28.28%	12,188,550	18,282,825
45,000-50,000	5,232	3.85%	72.51%	248,508,000	47,498	175,709,000	33,584	1,394,564,000	32.36%	13,945,640	20,918,460
<b>Overall Totals</b>	<b>135,865</b>			<b>5,650,018,000</b>		<b>4,309,412,000</b>					

**TABLE B**

Avg Income and Tax	Total Returns	Average No. of Exempts	Avg AGI	Average Oregon Tax Adjustments	Average Oregon Taxable Income	Average State Gross Tax	Average State Tax Rate
Lane County	135,865	1.9	41,586	9,868	31,718	2,625	8.28%

Sources: Oregon Department of Revenue, 2003 Personal Income Tax Statistics, Table A: Total Income and Tax; and Table B: Average Income and Tax

# Lane County, Oregon Personal Income Tax Exemption Worksheet

## Attachment D

TABLE C

### Comparing a \$20,000 Income Tax Deduction vs a \$20,000 Income Exemption

	Number of Lane County Tax Returns	Total Adjusted Gross Income	Less Income Tax Additions, Subtractions, & Adjustments	Less Additional \$20,000 Lane County Deduction	Oregon Taxable Income	Average Lane County Tax at 1.0%
2003 Tax Data	135,865	5,650,018,000	1,340,606,000	0	4,309,412,000	43,094,120
With LC Deduction (Takes \$20,000 from all Taxpayers AGI)	135,865	5,650,018,000	1,340,606,000	2,177,230,000	2,132,182,000	21,321,820
					Revenue Decrease	(21,772,300)
LC Exemption (Excludes only those making \$20,000 or less AGI)	53,259	525,110,000	183,885,000	0	341,225,000	3,412,250
					Additional Revenue Lost from a Deduction vs an Exemption	(17,909,570)



Lane County, Oregon

# Memo

**To:** Lane County Board of Commissioners  
Bill Van Vactor, County Administrator

**From:** Jim Gangle, Assessor

**Date:** May 26, 2006

**Re:** Income or Property Tax Relief

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The discussions around tax relief have revolved around a few concepts. Further discussion is necessary to develop alternatives for the Board of County Commissioners to consider. At this point, concepts presented here represent what I have heard the board discuss, but are not intended to be setting a direction. This information is presented only as a vehicle for consideration, discussion, and for setting direction to gather more information.

Generally, the mechanisms to provide relief discussed thus far have been:

1. Provide property tax relief by a reduction in Lane County's tax rate.
2. Provide property tax relief for residential by a refund check.
3. Provide income tax relief for residential by income tax credit.
4. Identification of who receives the relief.
5. Other?

Here are some issues to consider when exploring different tax relief alternatives.

- A. Existing Relief: Considerable engineering of both the income and property tax system has already occurred. The State of Oregon has a substantial relief effort with 352 tax expenditures contained within 15 Oregon tax programs.
- B. Rate Reduction Risks: Reduction of Lane County's rate is not without risks.

**1) Provide broad property tax relief by a reduction in Lane County's tax rate.**

The discussion has been around decreasing Lane County's permanent rate authority by \$1.00 per thousand of assessed value to \$0.2793. This reduction would reduce property tax by about \$21 million. Property tax on all property would be reduced, regardless of the type of property.

Property Tax Reduction Chart

Tax Rate	Taxable Value	Gross Tax
1.2793	21,348,000,000	27,310,496
1.0000	21,348,000,000	21,348,000
0.2793	21,348,000,000	5,962,496

The chart below shows the distribution of the reduction to property tax accounts by A&T tax classification.

Property Classification Chart

Property Classification	Number of Accounts	Taxable Value	Percentage	Reduction
Miscellaneous	3,840	3,000,000	0.01%	\$ 3,000
Residential	99,633	10,735,000,000	50.29%	\$ 10,735,000
Commercial	7,931	2,453,000,000	11.49%	\$ 2,453,000
Industrial	3,066	2,018,000,000	9.45%	\$ 2,018,000
Tract	28,264	2,534,000,000	11.87%	\$ 2,534,000
Farm	6,014	471,000,000	2.21%	\$ 471,000
Forest	13,599	646,000,000	3.03%	\$ 646,000
Multi-Family	1,534	829,000,000	3.88%	\$ 829,000
Recreational	2,850	427,000,000	2.00%	\$ 427,000
Open Space	30	10,000,000	0.05%	\$ 10,000
Personal Property	6,105	699,000,000	3.27%	\$ 699,000
Utility	1,739	523,000,000	2.45%	\$ 523,000
	<u>174,605</u>	<u>21,348,000,000</u>		

The 2005 median home value in Lane County for 2005 was \$124,000. Reducing the tax rate from \$1.2793 to \$0.2793 would mean the tax would go from \$159.00 to \$35.00, a savings of about \$124.00.

The classifications generally thought of as "residential" are: Residential, Tract, and Recreational. These represent about 64% of the total value.

For an explanation of the different classifications, please see Attachment 1.



**2) Provide property tax relief for residential by a refund check.**

The discussion has been around providing relief to residential property, and more specifically to owner occupied property or renters. This could take the form of a refund check. The source of the refund could be the income tax or the county general fund.

A system of writing and mailing mass refund checks would have to be developed or contracted with state.

Property tax refund checks now cost Lane County between \$5.00 and \$27.00 to process. These refunds are done individually, and an automated process would have to be developed to handle refunds from the income tax system.

**3) Provide income tax relief for residential by income tax credit.**

Providing relief to residential property or renter could take the form of a tax credit. The source of the refund would be a reduction in the income tax. The relief would be in the form of an increased exemption for calculating the taxable income.

Line 2 of the Multnomah County Personal Income Tax Return shows where the exemption could be applied.

1	Oregon taxable income (see instructions).....	• 1		\$0
2	Income exemption (PERS/Federal retirement: <input type="text" value="\$0"/> Please check filing status			(\$2,500)
3	Multnomah adjusted income (line 1 minus line 2, but not less than zero).....	• 3		\$0
4	Residency fraction (1.00 if full year County resident – see instructions).....	• 4	1.00	Residency Fraction
5	Multnomah taxable income (line 3 X line 4).....	• 5		\$0
6	TAX RATE (1.25%=.0125).....	• 6		.0125
7	Tax (line 5 X TAX RATE).....	• 7		\$0
8	Amounts withheld (from line 19 of your W-2s—ATTACH W-2s).....	• 8		\$0
9	Other prepayments (include quarterly and extension payments).....	• 9		\$0
10	Penalty (\$0 if filed & paid timely; if filed after 4/17/06, enter filing date: <input type="text" value="04/17/06"/>			\$0
11	Interest (\$0 if filed & paid timely; if filed after 4/17/06, enter filing date: <input type="text" value="04/17/06"/>			\$0
12	<b>BALANCE DUE or (REFUND) (lines 7, 10, and 11) <b>No Balance Due</b></b>	• 12		\$0

**4) Identification of who receives the relief.**

When engineering relief mechanisms, simpler is better. The more focused the relief effort, the more complex and less efficient the administration and the greater the confusion for taxpayers.

Discussions have been on owner occupied residential and/or renters.

Owner occupied residential would have to be defined. A broader definition would be easier to administer and would provide less specific relief. A narrow definition would be more difficult to administer, but would provide more specific relief.

The 1979 Oregon Legislature created the Owner Occupied Principle Residence (OOPR) property tax relief program which was very specific. Generally, HB 2540 provided criteria for qualification, an application process, and criteria for administering the program. The Oregon Department of Revenue developed administrative rules, requested Attorney General opinions, and handled appeals.

Of the 154,535 real property accounts that existed, 36% or 56,066 accounts received the property tax relief. In addition, manufactured structures qualified for the program and received property tax relief. The total relief for all property in Lane County was \$7.8 million in 1980.

For Lane County, I was able to locate a 1993 spreadsheet which summarized the amount of FTE for the OOPR program. It is divided into sections:

Implementation: 6.98 FTE

This involved receiving and reviewing applications for the program. I think a combination of temporary appraisers and clerks were used to review and qualify the 56,000 accounts processed. Some of the issues:

- The program only applied to principle residence requiring accounts to be split
  - Not for property in a special assessed (farm deferral) program
  - Not for commercial (mom/pop grocery store, duplex)
- Owner included
  - Unrecorded land sale contracts
  - Life estates
- Social Security numbers were used to identify multiple applications across the state.
- Occupied meant principle home during the year

Ongoing Maintenance: 2.5 FTE

This involved keeping the records up to date as property changed hands, qualifying new applications, and disqualifying property no longer qualified. Every time a property was sold, the status was checked to see if the property was receiving the benefit of the special treatment.

Renters have been defined by the State of Oregon in the Homeowners and Renters Refund Program (HARRP). In 1991 HARRP gave property tax refunds to homeowners and renters with household income of less than \$10,000. Assets (excludes homestead, personal property and retirement plans) could not exceed \$25,000 unless age 65 or older. The program refunded property taxes up to a maximum for each income group.

I will gather more information on the program if the board decides to pursue this alternative.

## 5) Other?

What other possibilities does the board want to pursue?

## Other Issues

### A. Existing Relief: State Tax Expenditures

Tax relief exists extensively in the Oregon income tax and property tax. The State of Oregon's Tax Expenditure Report, 2006, describes 352 tax expenditures contained within 15 Oregon tax programs. A tax expenditure is any law of the Federal Government or of the 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. Tax expenditures impart special treatment to groups of taxpayers

Table 1 lists the tax expenditures currently in effect in Oregon.

The full report is available at:

<http://www.oregon.gov/DOR/STATS/exp05-07-toc.shtml>

### B. Rate Reduction Risks

Some risks may be involved if Lane County reduces its property tax rate:

- Compression of property tax is an ongoing issue for Lane County, service districts, and cities. When a public safety district was being proposed, the cities were very concerned about the effects creating a new district with a new rate would have on compression. If the county were to reduce its rate, restoring the rate could be met with resistance from other districts.
- Every few years the voters have approved a new property tax limitation. While there isn't anything in the offing, be aware a limitation could pass which has a look-back provision that takes into consideration actual taxes collected. When Measure 50 passed, Lane County's permanent rate benefited from having a sheriff's levy and an extension levy.

*Residential property* is an unimproved or improved property that has residential use as its highest and best use, and the primary zoning is residential

*Commercial property* is an unimproved or improved property that has commercial use as its highest and best use. This highest and best use is as income-producing property. Examples of commercial property include but are not limited to: retail stores, supermarkets, discount stores, department stores, convenience marts, financial institutions, office buildings, small retail laundries/dry-cleaners, medical and dental office buildings, recreational vehicle parks, hospitals, restaurants, theaters, automobile service stations and truck stops, automotive service centers, parking garages, car dealerships, hotels and motels.

*Industrial land only* is property that has industrial use as its highest and best use, and the primary zoning is industrial.

*Industrial property* is an unimproved or improved property that has industrial use as its highest and best use. Industrial property includes, but is not limited to, those properties described by ORS 306.126, OAR 150-306.126(1) and ORS 308.408. Industrial property is typically located in an industrial zone, but may be located in areas with other types of zoning, if, for example, it is a pre-existing or conditional use. Property-use characteristics typically include assembly, processing or manufacturing products from raw materials or fabricated parts and includes factories that render service, for example large non-retail laundries and dry cleaners. Examples of industrial property include, but are not limited to, steel plants, foundries, chemical plants, and assembly plants; saw mills, plywood plants, and wood pulp or paper mills; high technology facilities, research and development facilities, science parks, and light and heavy manufacturing facilities; storage and distribution warehouses; natural resource processing and refining facilities such as natural gas wells and rock quarries. Classification of property as industrial is a separate determination from appraisal responsibility. Department or county responsibility for appraising industrial property is described in OAR 150-306.126(1).

*Tract property* is parcels of varying sizes of unimproved or improved acreage where the highest and best use is for a suburban or rural home-site, but the land is not divided into urban-type lots.

*Farm and range property* is vacant land or improved with buildings where the highest and best use is for the production of agricultural crops, feeding or management of livestock, or any other agricultural use and the land is not specially assessed for farm-use.

*Forest property* is vacant land or is land improved with buildings with a highest and best use for growing and harvesting trees of a marketable species.

*Multi-family property* is unimproved land or is an improved property that has multiple housing (five or more living units) as its highest and best use. Multi-family property includes property developed as a manufactured housing park.

*Recreation property* is unimproved land or an improved property that provides recreational opportunity as its highest and best use.

**TABLE 1: INDEX OF TAX EXPENDITURES BY TAX PROGRAM**

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2003-05	2005-07	
<b>INCOME TAX (Personal and Corporation)</b>						
<i>Federal Exclusions</i>						
1.001	Scholarship and Fellowship Income	Education	1954	316.048	11,500	12,300
1.002	Interest on Education Savings Bonds	Education	1988	316.048	200	200
1.003	Earnings on Education Savings Accounts	Education	1997	316.048	2,400	3,000
1.004	Qualified Tuition Programs (Federal)	Education	1996	316.048	3,800	5,500
1.005	Public Assistance Benefits	Human Services	Pre-1955	316.048	15,600	17,100
1.006	Certain Foster Care Payments	Human Services	1982	316.048	4,700	5,600
1.007	Employee Adoption Benefits	Human Services	1996	316.048	Less than 50	Less than 50
1.008	Cafeteria Plan Benefits	Human Services	1974	316.048	137,100	161,400
1.009	Employer Paid Medical Benefits	Human Services	1918	316.048	796,800	1,010,000
1.010	Compensatory Damages	Human Services	Pre-1955	316.048	10,600	11,000
1.011	Pension Contributions and Earnings	Human Services	1921	316.048	723,000	805,500
1.012	Hospital Insurance (Part A)	Human Services	1965	316.048	147,800	179,900
1.013	Supplementary Medical Insurance (Part B)	Human Services	1970	316.048	95,900	119,600
1.014	Special Benefits for Disabled Coal Miners	Human Services	1969	316.048	Less than 50	Less than 50
1.015	Social Security Benefits (Federal)	Human Services	1938	316.048	254,800	278,000
1.016	Income Earned Abroad by U.S. Citizens	Economic/Community	1926	316.048	25,900	29,400
1.017	Inventory Property Sales Source-Rule Exception	Economic/Community	1921	317.013	24,200	27,000
1.018	Magazine, Paperback, and Record Returns	Economic/Community	1978	316.048/317.013	100	100
1.019	Cash Accounting, Other than Agriculture	Economic/Community	1916	316.048/317.013	5,000	6,100
1.020	Regional Economic Development Incentives	Economic/Community	1993	316.048/317.013	100	0
1.021	Income of Controlled Foreign Corporations	Economic/Community	1909	317.013	20,500	22,400
1.022	Extraterritorial Income Exclusion	Economic/Community	2000	317.013	23,400	26,300
1.023	Cancellation of Debt for Non-Farmers	Economic/Community	Pre-1955	316.048/317.013	Less than 50	Less than 50
1.024	Employer Paid Group Life Insurance Premiums	Economic/Community	1920	316.048	19,700	21,400
1.025	Employer Paid Accident and Disability Insurance	Economic/Community	1954	316.048	19,700	22,100
1.026	Employer Provided Dependent Care	Economic/Community	1981	316.048	6,800	7,600
1.027	Miscellaneous Fringe Benefits	Economic/Community	1984	316.048	47,500	49,400
1.028	Employee Meals and Lodging (Non- Military)	Economic/Community	1918	316.048	7,300	7,300
1.029	Employee Stock Ownership Plans	Economic/Community	1974	316.048/317.013	6,300	6,700
1.030	Employee Awards	Economic/Community	1986	316.048	1,000	1,200
1.031	Employer Provided Education Benefits	Economic/Community	1997	316.048	6,400	7,200
1.032	Spread on Acquisition of Stock	Economic/Community	1981	316.048	3,200	3,100
1.033	Capital Gains on Home Sales	Economic/Community	1997	316.048	178,100	188,900
1.034	Veteran's Benefits and Services	Economic/Community	1917	316.048	33,900	36,800
1.035	Military and Dependents CHAMPUS/TRICARE Insurance	Economic/Community	1925	316.048	17,200	17,800
1.036	Agriculture Cost-Sharing Payments	Natural Resources	1978	316.048/317.013	200	200
1.037	Cancellation of Debt for Farmers	Natural Resources	1986	316.048	1,000	1,100
1.038	Energy Conservation Subsidies (Federal)	Natural Resources	1992	316.048	Incl. in 1.125	Incl. in 1.125
1.039	Employer Paid Transportation Benefits	Transportation	1992	316.048	25,400	25,700
1.040	Contributions in Aid of Construction for Utilities	Consumer and Business Services	1996	317.013	100	100
1.041	Life Insurance Investment Income	Consumer and Business Services	1913	316.048/317.013	194,700	206,500
1.042	Workers' Compensation Benefits (Non- Medical)	Consumer and Business Services	1918	316.048	40,000	41,500
1.043	Workers' Compensation Benefits (Medical)	Consumer and Business Services	1918	316.048	30,600	33,100

Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2003-05	2005-07
1.044 Credit Union Income	Consumer and Business Services	1951	317.080(1)	5,300	5,900
1.045 Life Insurance Company Reserves	Consumer and Business Services	1984	317.655(2)(f,g)	7,400	8,600
1.046 Structured Settlement Accounts	Consumer and Business Services	1982	317.013	Less than 50	Less than 50
1.047 Small Property Insurance Companies	Consumer and Business Services	1986	317.013	Less than 50	Less than 50
1.048 Imputed Interest Rules	Tax Administration	1964	316.048/317.013	2,400	2,400
1.049 Gain on Nondealer Installment Sales	Tax Administration	1921	316.048/317.013	5,900	6,600
1.050 Gain on Like-Kind Exchanges	Tax Administration	1921	316.048/317.013	8,800	9,500
1.051 Allowances for Federal Employees Abroad	Government	1943	316.048	3,200	3,900
1.052 Interest on Oregon State and Local Debt	Government	1913	316.048	72,900	71,400
1.053 Capital Gains on Inherited Property	Social Policy	1921	316.048	498,400	560,000
1.054 Capital Gains on Gifts	Social Policy	1921	316.048	59,600	68,400
1.055 Gain on Involuntary Conversions in Disaster Areas	Social Policy	1996	316.048	200	200
1.056 Voluntary Employees' Beneficiary Associations	Social Policy	1928	316.048	23,400	27,200
1.057 Rental Allowances for Ministers' Homes	Social Policy	1921	316.048	3,300	3,800
1.058 Military Disability Benefits	Social Policy	1942	316.048	800	800
1.059 Benefits and Allowances of Armed Forces Personnel	Social Policy	1925	316.048	21,200	22,400
1.060 Restitution Payments for Holocaust Survivors	Social Policy	2001	316.048	Less than 50	Less than 50
1.061 Survivor Annuities	Social Policy	1997	316.048	Less than 50	Less than 50
<i>Federal Adjustments</i>					
1.062 Interest on Student Loans	Education	1997	316.048	11,400	13,200
1.063 Qualified Higher Education Expenses	Education	2001	316.048	14,400	4,700
1.064 Teacher Classroom Expenses	Education	2002	316.048	Less than 50	0
1.065 Self-Employment Health Insurance	Human Services	1986	316.048	41,500	46,400
1.066 Medical Savings Accounts (Federal)	Human Services	1996	316.048	600	600
1.067 IRA Contributions and Earnings	Human Services	1974	316.048	106,700	134,000
1.068 Keogh Plan Contributions and Earnings	Human Services	1962	316.048	47,300	52,800
1.069 Moving Expenses	Economic/Community	1964	316.048	2,900	2,900
<i>Federal Deductions</i>					
1.070 Charitable Contributions: Education	Education	1917	316.695/317.013	43,700	46,000
1.071 Charitable Contributions: Health	Human Services	1917	316.695/317.013	31,400	33,300
1.072 Medical and Dental Expenses	Human Services	1942	316.695	126,200	141,300
1.073 Removal of Architectural Barriers	Human Services	1976	316.048/317.013	100	100
1.074 Accelerated Depreciation of Buildings	Economic/Community	1954	316.048/317.013	18,300	7,000
1.075 Accelerated Depreciation of Equipment	Economic/Community	1954	316.048/317.013	256,900	26,000
1.076 Accelerated Depreciation of Rental Housing	Economic/Community	1954	316.048/317.013	24,800	31,500
1.077 Deferral of Certain Financing Income of Foreign Corporations	Economic/Community	1997	317.013	7,800	9,100
1.078 Research and Development Costs	Economic/Community	1954	316.048/317.013	18,400	26,900
1.079 Section 179 Expensing Allowances	Economic/Community	1959	316.048/317.013	20,600	6,000
1.080 Amortization of Business Start-Up Costs	Economic/Community	1980	316.048/317.013	4,500	4,700
1.081 Construction Funds of Shipping Companies	Economic/Community	1936	317.319	1,700	1,700
1.082 Ordinary Treatment of Losses from Small Business Corporation Stock	Economic/Community	1958	316.048	300	300
1.083 Property Taxes	Economic/Community	1913	316.695	256,500	296,100
1.084 Home Mortgage Interest	Economic/Community	1913	316.695	905,100	958,600
1.085 Cash Accounting for Agriculture	Natural Resources	1916	316.048/317.013	3,400	3,400
1.086 Soil and Water Conservation Expenditures	Natural Resources	1954	316.048/317.013	300	300

Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2003-05	2005-07
1.087 Fertilizer and Soil Conditioner Costs	Natural Resources	1960	316.048/317.013	1,200	1,200
1.088 Costs of Raising Dairy and Breeding Cattle	Natural Resources	1916	316.048/317.013	600	300
1.089 Sale of Stock to Farmers' Cooperatives	Natural Resources	1998	316.048/317.013	Less than 50	Less than 50
1.090 Redevelopment Costs in Contaminated Areas	Natural Resources	1997	316.048/317.013	200	0
1.091 Clean-Fuel Vehicles and Refueling Property	Natural Resources	1993	316.048/317.013	1,300	900
1.092 Intangible Development Costs for Fuels	Natural Resources	1978	316.695/317.013	Less than 50	Less than 50
1.093 Depletion Costs for Fuels	Natural Resources	1962	316.695/317.013	Less than 50	Less than 50
1.094 Tertiary Injectants	Natural Resources	1980	316.695/317.013	100	100
1.095 Multi-Period Timber Growing Costs	Natural Resources	1986	316.048/317.013	6,300	6,300
1.096 Amortization of Reforestation Expenditures	Natural Resources	1980	316.048/317.013	200	200
1.097 Development Costs for Nonfuel Minerals	Natural Resources	1951	316.048/317.013	300	300
1.098 Depletion Costs for Nonfuel Minerals	Natural Resources	1913	316.048/317.374	1,200	1,200
1.099 Mining Reclamation Reserves	Natural Resources	1984	316.048/317.013	300	300
1.100 Bad Debt Reserves of Financial Institutions	Consumer and Business Services	1947	317.310	Less than 50	Less than 50
1.101 Small Life Insurance Companies	Consumer and Business Services	1984	317.013	400	400
1.102 Unpaid Loss Reserves	Consumer and Business Services	1986	317.655(2)(f,g)	7,400	7,100
1.103 Blue Cross/Blue Shield and Other Nonprofits	Consumer and Business Services	1986	317.013	Not available	Not available
1.104 Magazine Circulation Expenditures	Tax Administration	1950	316.048/317.013	300	300
1.105 Net Operating Loss Limitation	Tax Administration	1954	317.478/317.479	2,800	2,700
1.106 Completed Contract Rules	Tax Administration	1986	316.048/317.013	1,100	1,100
1.107 Casualty and Theft Losses	Social Policy	1913	316.695	2,000	2,000
1.108 Local Income Taxes	Social Policy	1913	316.695	13,700	7,700
1.109 Charitable Contributions: Other	Social Policy	1917	316.695/317.013	208,000	220,500
<i>Oregon Subtractions</i>					
1.110 Land Donated to Schools	Education	1999	316.852/317.488	Less than 50	Less than 50
1.111 Oregon 529 College Savings Network	Education	1999	316.680(1)(i)	9,800	13,400
1.112 Scholarship Awards Used for Housing Expenses	Education	1999	316.846	Less than 50	Less than 50
1.113 JOBS Plus Participants	Human Services	1995	316.680(1)(e)	Less than 50	Less than 50
1.114 Physicians in "Medically Disadvantaged" Areas	Human Services	1973	316.076	0	0
1.115 Additional Deduction for Elderly or Blind	Human Services	1989	316.695(7)	9,000	6,900
1.116 Additional Medical Deduction for Elderly	Human Services	1991	316.695 (1)(d)(B)	66,800	77,000
1.117 Social Security Benefits (Oregon)	Human Services	1985	316.054	213,100	229,400
1.118 Individual Development Accounts (Exclusion and Subtraction)	Economic/Community	1999	316.848	Less than 50	Less than 50
1.119 Donations of Art by the Artist	Economic/Community	1979	316.838	Less than 50	Less than 50
1.120 Capital Gains from Oregon Reinvestment	Economic/Community	1995	316.874	0	0
1.121 Municipal Bond Interest	Economic/Community	1987	316.056	26,500	26,500
1.122 Out-of-State Financial Institution	Economic/Community	1999	317.057	Not available	Not available
1.123 Service in Vietnam on Missing Status	Economic/Community	1973	316.074	0	0
1.124 Underground Storage Tank Grants	Natural Resources	1991	316.834/317.383	0	0
1.125 Energy Conservation Subsidies (Oregon)	Natural Resources	1981	316.744/317.386	200	200
1.126 Wet Marine and Transportation Policies	Consumer and Business Services	1995	317.080(8)	400	500
1.127 Income Earned in Border River Areas	Tax Administration	2001	316.127	Less than 50	Less than 50
1.128 Income Earned in "Indian Country"	Government	1977	316.777	2,300	2,300
1.129 Federal Pension Income	Government	1998	316.680(1)(f)	127,900	142,500
1.130 Oregon State Lottery Prizes	Government	1985	461.560	2,100	2,300
1.131 Federal Income Tax Deduction	Social Policy	1929	316.680/316.695	534,800	711,800
1.132 Military Active Duty Pay	Social Policy	1969	316.680/316.789	7,600	8,400
1.133 Interest and Dividends on U.S. Obligations	Federal Law	1970	316.680	38,500	40,900

Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2003-05	2005-07
<i>Oregon Credits</i>					
1.134 Youth Apprenticeship Sponsorship	Education	1991	315.234	0	0
1.135 Contributions of Computer Equipment	Education	1985	317.151	200	200
1.136 Employer Provided Scholarships	Education	2001	315.237	Less than 50	Less than 50
1.137 Earned Income Credit	Human Services	1997	315.266	18,500	19,300
1.138 Qualified Adoption Expense	Human Services	1999	315.274	1,400	400
1.139 Rural Medical Practice	Human Services	1989	316.143	13,700	14,800
1.140 Costs in lieu of Nursing Home Care	Human Services	1979	316.147-316.149	Less than 50	Less than 50
1.141 Long-Term Care Insurance	Human Services	1999	315.610	100	200
1.142 Disabled Child	Human Services	1985	316.099	3,100	3,500
1.143 Elderly or Permanently Disabled	Human Services	1969	316.087	100	Less than 50
1.144 Loss of Limbs	Human Services	1973	316.079	Less than 50	Less than 50
1.145 Severe Disability	Human Services	1985	316.758/316.765	4,600	5,000
1.146 Film Production Development Contributions	Economic/Community	2003	315.514	0	2,000
1.147 Individual Development Accounts (Credit)	Economic/Community	1999	315.271	900	900
1.148 Oregon Capital Corporation Investments	Economic/Community	1987	315.504	0	0
1.149 Qualified Research Activities	Economic/Community	1989	317.152	5,100	21,600
1.150 Qualified Research Activities (Alternative)	Economic/Community	1989	317.154	Incl. in 1.149	Incl. in 1.149
1.151 Long-term Nonurban Enterprise Zone (Income Tax)	Economic/Community	1997	317.124	Not available	Not available
1.152 Reservation Enterprise Zone (Income Tax)	Economic/Community	2001	285C.309	Less than 50	Less than 50
1.153 Electronic Commerce Enterprise Zone (Income Tax)	Economic/Community	2001	315.507	Not available	Not available
1.154 Investment in Telecommunications Infrastructure	Economic/Community	2001	315.511	Less than 50	Less than 50
1.155 Child and Dependent Care	Economic/Community	1975	316.078	15,400	16,400
1.156 Working Family Child Care	Economic/Community	1997	315.262	44,700	46,500
1.157 Dependent Care Assistance	Economic/Community	1987	315.204	2,000	2,000
1.158 Dependent Care Facilities	Economic/Community	1987	315.208	Incl. in 1.157	Incl. in 1.157
1.159 First Break Program	Economic/Community	1995	315.259	100	Less than 50
1.160 Child Care Division Contributions	Economic/Community	2001	315.213	500	1000
1.161 Farm Worker Housing Construction	Economic/Community	1989	315.164	300	300
1.162 Farm Worker Housing Lender's Credit	Economic/Community	1989	317.147	700	800
1.163 Involuntary Mobile Home Moves	Economic/Community	1991	316.153	Less than 50	Less than 50
1.164 Oregon Affordable Housing Credit	Economic/Community	1989	317.097	7,700	8,100
1.165 Crop Gleaning	Natural Resources	1977	315.156	Less than 50	Less than 50
1.166 Alternatives to Field Burning	Natural Resources	1975	468.150	Incl. in 1.170	Incl. in 1.170
1.167 Farm Machinery and Equipment (Income)	Natural Resources	2001	315.119/315.123	400	400
1.168 Riparian Lands Removed from Farm Production	Natural Resources	2001	315.113	Less than 50	Less than 50
1.169 Pollution Prevention	Natural Resources	1995	315.311	100	100
1.170 Pollution Control	Natural Resources	1967	315.304	25,200	24,800
1.171 Reclaimed Plastics	Natural Resources	1985	315.324	200	Less than 50
1.172 Diesel Truck Engines	Natural Resources	2003	Note: 315.356	0	3,000
1.173 Sewer Connection	Natural Resources	1987	316.095	100	Less than 50
1.174 Fish Screening Devices	Natural Resources	1989	315.138	Less than 50	Less than 50
1.175 Alternative Energy Devices (Residential)	Natural Resources	1977	316.116	12,200	13,600
1.176 Alternative Fuel Stations	Natural Resources	2001	317.115	Less than 50	Less than 50
1.177 Business Energy Facilities	Natural Resources	1979	315.354	12,600	12,900
1.178 Energy Conservation Lender's Credit	Natural Resources	1981	317.112	Less than 50	Less than 50
1.179 Weatherization Lender's Credit	Natural Resources	1977	317.111	Less than 50	Less than 50
1.180 Reforestation	Natural Resources	1979	315.104	Less than 50	Less than 50
1.181 Mile-Based or Time-Based Motor Vehicle Insurance	Consumer and Business Services	2003	Note: 317.122	0	400
1.182 Fire Insurance	Consumer and Business Services	1969	317.122(1)	2,300	2,600



Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2003-05	2005-07
1.183 Workers' Compensation Assessments	Consumer and Business Services	1995	317.122(2)	3,000	3,000
1.184 Oregon IGA Assessments	Consumer and Business Services	1977	734.575	400	200
1.185 Oregon Life and Health IGA Assessments	Consumer and Business Services	1975	734.835	400	400
1.186 Political Contributions	Government	1969	316.102	9,700	10,000
1.187 Personal Exemption	Social Policy	1985	316.085	897,600	1,019,100
1.188 Retirement Income	Social Policy	1991	316.157	2,500	2,000
1.189 Oregon Cultural Trust	Social Policy	2001	315.675	3,200	3,200
<i>Other</i>					
1.190 Expatriate Residential Status	Economic/Community	1999	316.027	1,600	1,600
1.191 Small City Business Development	Economic/Community	2001	316.778/317.391	Less than 50	Less than 50
1.192 Income Averaging for Farmers	Natural Resources	2001	314.297	100	100
1.193 Capital Gains from Farm Property	Natural Resources	2001	318.020/317.063	200	200
1.194 Apportionment for Certain Forest Product Companies	Natural Resources	2003	314.650(2)	0	Not available
1.195 Apportionment for Utility and Telecommunication Companies	Consumer and Business Services	2001	314.280	800	1,400
<b>PROPERTY TAX</b>					
<i>Full</i>					
2.001 Academies, Day Care and Student Housing	Education	1957	307.145	14,700	15,900
2.002 Student Housing Furnishings	Education	1957	307.195	100	100
2.003 Leased Student Housing Publicly Owned	Education	1947	307.110(3)(a)	9,900	10,400
2.004 Higher Education Parking Space	Education	1989	307.095(3)	4,100	4,200
2.005 Private Libraries for Public Use	Education	1854	307.160	Less than 50	Less than 50
2.006 Leased Health Care Property	Human Services	1999	307.110(3)(b)	Less than 50	Less than 50
2.007 Senior Services Centers	Human Services	1993	307.147	100	100
2.008 Commercial Buildings Under Construction	Economic/Community	1959	307.340	2,600	1,500
2.009 Construction-in-Process in an Enterprise Zone	Economic/Community	2003	285C.170	17,100	18,100
2.010 Enterprise Zone Businesses	Economic/Community	1985	285C.175	19,900	22,500
2.011 Long-Term Nonurban Enterprise Zone (Property Tax)	Economic/Community	1997	285C.406	1,600	2,200
2.012 Centrally Assessed Electricity Generating Facility in an Enterprise Zone	Economic/Community	2003	Note: 285C.175	200	0
2.013 Electronic Commerce Enterprise Zone (Property Tax)	Economic/Community	2001	285C.185	300	300
2.014 Rural Renewable Energy Development Zone	Economic/Community	2003	285C.362	0	200
2.015 Inventory	Economic/Community	1969	307.400	507,000	528,800
2.016 Business Personal Property Cancellation	Economic/Community	1979	308.250(2)	5,300	5,600
2.017 Cargo Containers	Economic/Community	1979	307.835	700	600
2.018 Leased Docks and Airports	Economic/Community	1947	307.120	8,100	9,000
2.019 Leased Publicly Owned Shipyard Property	Economic/Community	1995	307.111	3,000	3,300
2.020 Fairground Leased Storage Space	Economic/Community	1987	307.110(3)(d)(e)	Less than 50	Less than 50
2.021 Ship Repair Facility Materials	Economic/Community	1957	308.256(7)	0	0
2.022 Aircraft Being Repaired	Economic/Community	1995	308.559	0	0
2.023 Railroad Cars Being Repaired	Economic/Community	1973	308.665	0	0
2.024 Federal Land Under Recreation Facility	Economic/Community	1975	307.182	1,200	1,300
2.025 Federal Land Under Summer Homes	Economic/Community	1975	307.183/307.184	900	1,000
2.026 Defense Contractor With Federal Property	Economic/Community	1965	307.065	0	0
2.027 Industry Apprenticeship/Training Trust	Economic/Community	1983	307.580	400	400

Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2003-05	2005-07
2.028 Housing Authority Rental Units	Economic/Community	1937	307.092	15,900	17,700
2.029 Nonprofit Elderly Housing State Funded	Economic/Community	1977	307.242	0	0
2.030 Farm Labor Housing and Day Care Centers	Economic/Community	1973	307.485	400	500
2.031 Farm Machinery and Equipment (Property)	Natural Resources	1973	307.394	51,500	55,100
2.032 Mobile Field Incinerators	Natural Resources	1971	307.390	Less than 50	Less than 50
2.033 Crops, Plants, and Fruit Trees	Natural Resources	1957	307.320	17,500	17,900
2.034 Agricultural Products Held by Farmer	Natural Resources	1965	307.325	100	100
2.035 Nursery Stock	Natural Resources	1971	307.315	4,700	5,500
2.036 Leased Public Farming and Grazing Land	Natural Resources	1971	307.110(3)(b)	Incl. in 2.069	Incl. in 2.069
2.037 Leased Federal Grazing Land	Natural Resources	1961	307.060	Incl. in 2.083	Incl. in 2.083
2.038 Leased State Land Board Land	Natural Resources	1982	307.168	400	400
2.039 Oyster Growing on State Land	Natural Resources	1969	622.290	Less than 50	Less than 50
2.040 Center Pivot Irrigation Equipment	Natural Resources	1973	307.398	Incl. in 2.031	Incl. in 2.031
2.041 Other Farm/Aquaculture/Egg Equipment	Natural Resources	1973	307.397	Incl. in 2.031	Incl. in 2.031
2.042 Field Burning Smoke Management Equipment	Natural Resources	1973	307.391	Less than 50	Less than 50
2.043 Nonprofit Sewage Treatment Facilities	Natural Resources	1997	307.118	Less than 50	Less than 50
2.044 Riparian Habitat Land	Natural Resources	1981	308A.362	100	100
2.045 Environmentally Sensitive Logging Equipment	Natural Resources	1999	307.827/307.831	2,100	2,200
2.046 Federal Standing Timber Under Contract	Natural Resources	1965	307.050	4,500	4,400
2.047 State and Local Standing Timber Under Contract	Natural Resources	1965	307.100	1,900	1,900
2.048 Western Private Standing Timber	Natural Resources	1977	321.272	375,200	369,500
2.049 Eastern Private Standing Timber	Natural Resources	1961	321.829	40,200	39,000
2.050 Private Farm and Logging Roads	Natural Resources	1963	308.236	31,200	33,400
2.051 Forest Fire Protection Association	Natural Resources	1957	307.125	200	300
2.052 Inactive Mineral Interests	Natural Resources	1997	308.115	100	100
2.053 Mining Claims on Federal Land	Natural Resources	1889	307.080	Not available	Not available
2.054 Crab Pots	Natural Resources	1969	508.270	300	300
2.055 Small Watercraft	Natural Resources	1959	830.790(2)	27,600	27,600
2.056 Nonprofit Public Park Use Land	Natural Resources	1971	307.115	200	200
2.057 Property Used as Golf Course and Effluent	Natural Resources	2001	Note: 307.118	Less than 50	Less than 50
2.058 Railroad Right of Way Used for Alternative Transport	Transportation	1977	307.205	0	0
2.059 Motor Vehicles and Trailers	Transportation	1919	803.585	529,800	563,100
2.060 ODOT Land Under Use Permit	Transportation	1981	307.110(3)(c)	Less than 50	Less than 50
2.061 Nonprofit Electrical Distribution Associations	Consumer and Business Services	1943	308.805	8,000	8,600
2.062 Nonprofit Water Associations	Consumer and Business Services	1937	307.210	200	200
2.063 Nonprofit Telephone Associations	Consumer and Business Services	1941	307.220	0	0
2.064 Private Service Telephone Equipment	Consumer and Business Services	1941	307.230	Less than 50	Less than 50
2.065 Intangible Personal Property	Tax Administration	1935	307.030	9,058,000	10,020,900
2.066 Personal Property for Personal Use	Tax Administration	1854	307.190	613,500	666,100
2.067 Beverage Containers Requiring Deposit	Tax Administration	1983	307.402	100	100
2.068 FCC Licenses	Tax Administration	2001	307.126	5,500	6,100
2.069 State and Local Property	Government	1854	307.090	883,800	989,100
2.070 Beach Lands	Government	1969	307.450	NA	NA
2.071 Public Ways	Government	1895	307.200	408,400	437,300
2.072 Tribal Land Being Placed in U.S. Trust	Government	1993	307.181	Less than 50	Less than 50
2.073 Exempt Lease from Taxable Owner	Social Policy	1977	307.112	Incl. elsewhere	Incl. elsewhere
2.074 Exempt Lease from Exempt Owner	Social Policy	1973	307.166	Incl. elsewhere	Incl. elsewhere
2.075 Charitable, Literary, and Scientific Organizations	Social Policy	1854	307.130	75,100	79,700
2.076 Volunteer Fire Department Property	Social Policy	1999	307.130	Less than 50	Less than 50

Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2003-05	2005-07
2.077 Fraternal Organizations	Social Policy	1961	307.136	8,000	8,700
2.078 Religious Organizations	Social Policy	1854	307.140	79,500	86,000
2.079 Cemeteries, Burial Grounds, and Mausoleums	Social Policy	1854	307.150	5,400	5,900
2.080 Transfer of Land from Cemetery to School	Social Policy	2001	307.157	200	200
2.081 City-Owned Sports Facilities	Social Policy	2001	307.171	1,500	1,600
2.082 Convention Facilities	Social Policy	1985	263.290	0	0
2.083 Federal Property	Federal Law	1848	307.040	3,088,800	3,395,000
2.084 Indian Property on Reservation	Federal Law	1854	307.180	Not available	Not available
2.085 Amtrak Passenger Railroad	Federal Law	1983	308.515	200	300
<i>Partial</i>					
2.086 Fraternities, Sororities, and Cooperatives	Education	1973	307.460	400	400
2.087 Rural Health Care Facilities	Human Services	2001	307.804	Less than 50	Less than 50
2.088 Long-Term Care Facilities	Human Services	1999	307.808	100	100
2.089 Strategic Investment Program (SIP)	Economic/Community	1993	307.123	145,900	159,100
2.090 Vertical Housing Development Zone	Economic/Community	2001	285C.430	300	300
2.091 New Houses in Distressed Area	Economic/Community	1989	458.020	4,800	4,700
2.092 Rehabilitated Housing	Economic/Community	1975	308.459	800	800
2.093 Multi-Family Rental Housing in City Core	Economic/Community	1975	307.630	6,700	8,400
2.094 Low-Income Multi-Unit Housing	Economic/Community	1999	307.630	Incl in 2.093	Incl in 2.093
2.095 New Housing for Low-Income Rental	Economic/Community	1989	307.517/307.518	1,100	1,200
2.096 Nonprofit Low-Income Rental Housing	Economic/Community	1985	307.541	8,600	10,200
2.097 War Veterans and Their Spouses	Economic/Community	1921	307.250	12,900	13,700
2.098 War Veterans in Nonprofit Elderly Housing	Economic/Community	1969	307.370	200	200
2.099 Agricultural Commodity Cleaning Property	Natural Resources	1999	307.120	100	100
2.100 Pollution Control Facilities	Natural Resources	1967	307.405	Less than 50	Less than 50
2.101 Ethanol Production Facility	Natural Resources	1993	307.701	Less than 50	Less than 50
2.102 Alternative Energy Systems	Natural Resources	1975	307.175	3,300	3,500
2.103 Watercraft Centrally Assessed	Natural Resources	1925	308.515	Not available	Not available
2.104 Historic Property	Natural Resources	1975	358.505	16,500	17,700
2.105 Railroad Right of Way in Water District	Transportation	1943	264.110	Less than 50	Less than 50
2.106 Railroad Right of Way in Highway Lighting District	Transportation	1947	372.190	Not available	Not available
2.107 Railroad Right of Way in Rural Fire District	Transportation	1969	478.010(2)(d)	600	700
2.108 Aircraft	Transportation	1987	308.558/308.565	7,700	8,400
2.109 Destroyed or Damaged Property	Social Policy	1971	308.425	Less than 50	Less than 50
<i>Special</i>					
2.110 Nonprofit Housing for the Elderly	Economic/Community	1969	308.490	Less than 50	Less than 50
2.111 Multi-Unit Rental Housing	Economic/Community	2001	308.704	4,600	5,100
2.112 Farm Land	Natural Resources	1967	308A.050	177,500	181,000
2.113 Farm Homesites	Natural Resources	1987	308A.253	6,000	6,200
2.114 Forest Homesites	Natural Resources	1989	308A.256	3,300	3,600
2.115 Western Private Forestland	Natural Resources	1977	321.354	57,900	55,300
2.116 Eastern Private Forestland	Natural Resources	1971	321.833	4,200	4,600
2.117 Small Tract Forestland Option	Natural Resources	2003	321.722	1,100	2,300
2.118 Watercraft Locally Assessed	Natural Resources	1925	308.256	2,400	2,500
2.119 Wildlife Habitat	Natural Resources	1993	308A.400	300	300
2.120 Open Space Land	Natural Resources	1971	308A.300	1,600	1,600

**GAS, USE, JET AND AVIATION FUEL TAXES**

3.001 Forest Products -- Gasoline	Natural Resources	1945	319.320(1)(b,d)	0	0
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Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2003-05	2005-07
3.002 Forest Products -- Other than Gasoline	Natural Resources	1965	319.831(1)(c,g)	0	0
3.003 Fuel for Aircraft Departing U.S.	Tax Administration	1959	319.330(2)	Less than 50	Less than 50
3.004 Public Services	Government	1961	319.831(1)(e-f, h-k)	10,500	10,500
3.005 Public Transportation	Government	1969	267.200/267.570(2)	2,600	2,700
<b>WEIGHT-MILE TAX</b>					
4.001 Farming Operations	Natural Resources	1983	825.017(4,18)/825.024	2,800	3,000
4.002 Forest Products on County Roads	Natural Resources	1977	825.017(8)	0	0
4.003 Elementary and Secondary Schools	Government	Pre-1953	825.017(1)	1,600	1,800
4.004 Government Owned or Operated Vehicles	Government	Pre-1953	825.017(11,13)	4,700	5,200
4.005 Public Mass Transit Vehicles	Government	1977	825.017(12)	3,200	3,500
4.006 Fire Protection	Government	1977	825.017(23)	Less than 50	Less than 50
4.007 Charitable Organizations	Social Policy	1977	825.017(15)	Less than 50	Less than 50
<b>CIGARETTE TAX</b>					
5.001 Small Quantity by Consumers	Tax Administration	1965	323.060	Less than 50	Less than 50
5.002 Federal and Veteran Institutions	Federal Law	1965	323.055	Not available	Not available
5.003 Reservation Cigarette Sales	Federal Law	1979	323.401	2,900	2,900
<b>OTHER TOBACCO PRODUCTS TAX</b>					
6.001 Federal Installations	Federal Law	1985	323.515	Not available	Not available
6.002 Reservation Tobacco Sales	Federal Law	1985	323.615	Less than 50	Less than 50
<b>BEER AND WINE TAX</b>					
7.001 Small Wineries	Economic/Community	1977	473.050(5)	1,700	2,000
7.002 Wine Marketing Activities	Economic/Community	2001	473.047	0	0
<b>TELEPHONE EXCHANGE ACCESS (911) TAX</b>					
8.001 State and Local Subscribers	Government	1981	401.794	3,000	3,100
8.002 Federal Subscribers	Federal Law	1981	401.794	500	500
8.003 Indian Reservation Subscribers	Federal Law	1981	401.794	100	100
<b>FOREST PRODUCTS HARVEST TAX</b>					
9.001 First 25,000 Board Feet	Natural Resources	1953	321.015(5)	400	400
<b>ELECTRIC COOPERATIVE TAX</b>					
10.001 Revenue from Government Leased Lines	Natural Resources	1969	308.805	100	100
<b>HAZARDOUS SUBSTANCES FEE</b>					
11.001 State and Local Government Property	Government	1989	453.402(4)(e)	Not available	Not available
11.002 Substance Prohibited from Tax by Federal Law	Federal Law	1989	453.402(4)(d)	Not available	Not available
<b>DRY CLEANING FEE/TAX</b>					
12.001 Uniform Service or Linen Supply Facility	Economic/Community	1995	465.200(6)(b)	Less than 50	Less than 50
12.002 Prisons	Government	1995	465.200(6)(c)	0	0

Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2003-05	2005-07
12.003 Facility on U.S. Military Base	Federal Law	1995	465.200(6)(a)	0	0
<b>PETROLEUM LOAD FEE</b>					
13.001 Product Prohibited from Tax by Federal Law	Federal Law	1989	465.111	Not available	Not available
<b>OIL AND GAS SEVERANCE TAX</b>					
14.001 First \$3,000 in Gross Sales Value	Natural Resources	1981	324.080	Less than 50	Less than 50
14.002 State and Local Interests	Government	1981	324.090(1)	0	0
14.003 Credit for Property Taxes Paid	Natural Resources	1981	324.090(2)	Less than 50	Less than 50
<b>MEDICAL PROVIDER TAXES</b>					
15.001 Type A and B Hospitals	Human Services	2003	Note: 409.750	Less than 50	Less than 50
15.002 Veterans Affairs and Pediatric Specialty Hospitals	Human Services	2003	Note: 409.750	Less than 50	Less than 50
15.003 Oregon Veterans' Home	Human Services	2003	Note: 409.750	Less than 50	Less than 50
15.004 Nursing Facilities	Human Services	2003	Note: 409.750	Less than 50	Less than 50