

**Comparison of Taxes, Rates and Fees in the Oak Grove/ Jennings Lodge/ N. Clackamas Areas and Adjacent Cities**

	Unincorporated Area						Gladstone			Happy Valley	
	Oak Grove / Jennings Lodge			N. Clackamas			Service	Provider	Tax rate or fee (3)	Service	Provider
	Service	Provider	Tax rate or fee	Service	Provider	Tax rate or fee					
<b>General government tax rates (includes only those taxes not subject to change under any of the proposed governance models)</b>											
	Clackamas County Rural	County	2.8124	Clackamas County Rural	County	2.8124	General City Services	City	5.2693	General City Services	City
	planning			planning			planning			planning	
	transportation			transportation			transportation			transportation	
	police			police			police/ fire			public safety	
	library			library			parks			other	
	other			other			library			Urban Renewal (6)	City
	Enhanced law enforcement	County	0.6468	Enhanced law enforcement	County	0.6468	senior center			General County	County
	Urban renewal	County	1.1776	Urban renewal	County	1.1776	other			Enhanced Law (7)	County
	Animal control	Co. Vector Control	0.0064	Animal control	Co. Vector Control	0.0064	Local Option Levy (5)	City	0.9900	Urban Renewal	County
	Fire (1)	County FD #1	2.3657	Fire	County FD #1	2.3657	add'l police/ fire			Vector Control	County
	Parks/ Rec.	N. Clackamas	0.4885	Parks/ Rec.	N. Clackamas	0.4885	communications			Fire	County FD #1
	Water bonds	Oak Lodge W.D.	0.2104				Urban renewal	City	0.9565	Parks (7)	N. Clackamas
							Urban renewal	County	0.1328		
							General County (4)	County	2.2695		
							Vector Control	County	0.0061		
<b>Subtotal</b>			<b>7.7078</b>			<b>7.4974</b>	<b>Subtotal</b>		<b>9.6242</b>		
<b>Impact of Above Taxes on Average Home (based on median home value for entire study area and per sub-area)</b>											
Study Area Median (15)			\$166,878			\$166,878			\$166,878		
Annual tax			\$1,286.26			\$1,251.15			\$1,606.07		
<b>Monthly tax</b>			<b>\$107.19</b>			<b>\$104.26</b>			<b>\$133.84</b>		
Median per Sub-Area (16) (17)			\$159,650			\$174,750			\$162,900		
Annual tax			\$1,230.55			\$1,310.17			\$1,567.78		
<b>Monthly tax</b>			<b>\$102.55</b>			<b>\$109.18</b>			<b>\$130.65</b>		
<b>User fees, charges (per month)</b>											
	Water (2)	Oak Lodge W.D.	\$18.37	Water	Clackamas River (8)	\$13.09	Water	City	\$13.13	Water (14)	Sunrise Water
	Sewer (9)	Oak Lodge S.D.	\$19.24	Sewer	CCSD #1 (WES)	\$22.00	Sewer	City	\$13.55	Sewer	CCSD #1 (WES)
	Storm drainage	Oak Lodge S.D.	\$6.00	Storm drainage	CCSD #1 (WES)	\$6.00				Storm drainage	CCSD #1 (WES)
	Street Lighting (10)	CCSD #5	\$3.94	Street Lighting	CCSD #5	\$3.94					
<b>Subtotal</b>			<b>\$47.55</b>			<b>\$45.03</b>			<b>\$26.68</b>		
<b>Total Monthly Costs (including user fees/ charges and taxes not subject to change under any of the proposed governance models)</b>											
<i>For Home Equal to Total Study Area Median Assessed Value</i>											
Tax Burden			\$107.19			\$104.26			\$133.84		
Monthly User Fees			\$47.55			\$45.03			\$26.68		
<b>Total</b>			<b>\$154.74</b>			<b>\$149.29</b>			<b>\$160.52</b>		
<b>Total Monthly Costs (including user fees/ charges and taxes not subject to change under any of the proposed governance models)</b>											
<i>For Home Equal to Sub-Area Median Assessed Value</i>											
Tax Burden			\$102.55			\$109.18			\$130.65		
Monthly User Fees			\$47.55			\$45.03			\$26.68		
<b>Total</b>			<b>\$150.10</b>			<b>\$154.21</b>			<b>\$157.33</b>		

(1) This total includes 2.2125 for regular Fire District service and .1532 for repayment of Fire District bonds.

(2) Rates vary according to meter size and average consumption, and are 150% higher for customers outside the District limits. The figure shown here is for an average household meter size (5/8" x 3/4") and consumption (1,250 cubic feet per month), within the District limits, according

(3) Rates shown are adjusted for "division of tax" as called for in 2001 Oregon Supreme Court ruling (*Shilo Inn v. Multnomah County*).

(4) Includes former county library levy.

(5) Approved by a double majority of voters in November, 1998 and reauthorized in November, 2002.

(6) Represents the median of 13 tax code rates applied in the City, which range from 0.3781 to 1.0584

(7) Only applies to portions of the city.

(8) Rates vary according to location, meter size and average consumption. The figure shown here is for an average household meter size (3/4") and consumption (8,976 gallons per month), within the north Clackamas portion of the study area.

See reverse side for additional notes

## Comparison of Taxes, Rates and Fees in the Oak Grove/ Jennings Lodge/ N. Clackamas Areas and Adjacent Cities

(9) Rates effective July 1, 2004 are \$11.05 per equivalent dwelling unit (EDU), plus \$1.17 per 100 cubic ft (ccf) of water consumption. Cost shown is based on an average consumption of 7 ccf/month for a single-family residential unit.

(10) Rate shown is the monthly charge under Schedule B, the most common rate schedule in the study area. Charges are applied to annual property tax bill.

(11) Standard WES sewer and stormwater charges, plus \$3/ month city surcharge.

(12) Cost shown is based on a \$5.95 bi-monthly charge per EDU and a rate of \$1.35/ ccf, with an average consumption of 14 ccf for a single-family residential unit over a two-month billing period. The average bill of \$25.92 is divided in half to get the average monthly charge shown.

(13) Cost shown is based a \$15 bi-monthly charge per EDU and a rate of \$2.10/ ccf, with an average consumption of 14 ccf for a single-family residential unit over a two-month billing period. The average bill of \$44.20 is divided in half to get the average monthly charge shown.

(14) Cost shown is based a \$6.50 bi-monthly service charge and rates of \$1.10/ ccf for the first 12 ccf and \$1.55 per each additional ccf, with an average consumption of 28 ccf for a single-family residential unit over a two-month billing period. The average bill of \$44.50 is divided in half to get the average monthly charge shown.

(15) The figure shown is the average median home value from the 2000 US Census for the Oak Grove/ Jennings Lodge/ North Clackamas study area. This figure is used in the following rows to allow a consistent comparison of the tax burden in the incorporated and unincorporated portions of the study area.

(16) The figures shown are the average median home value from the 2000 US Census for each jurisdiction (e.g. Happy Valley) or unincorporated area (e.g. Oak Grove). The following rows show the average tax burden applicable to each specific area, based on local property values.

(17) The figure shown for Oak Grove/ Jennings Lodge is the average of the median home values listed in the 2000 US Census for the Oak Grove CDP and Jennings Lodge CDP. The figure shown for N. Clackamas is the average of the median home values listed for the census tracts in the area.

September 1, 2004

Adjacent Cities						
Tax rate or fee	Johnson City			Milwaukie		
	Service	Provider	Tax rate or fee	Service	Provider	Tax rate or fee
0.6710	Clackamas County Rural planning transportation police library other	County	2.8124	General City Services planning transportation police/ fire parks library other	City	6.7859
0.9403						
2.8262	Enhanced law enforcement	County	0.6468			
0.652	Urban renewal	County	1.1279	General County	County	2.4042
0.1328	Animal control	Co. Vector Control	0.0064	Urban renewal	County	0.1328
0.0064	Fire	County FD #1	2.3657	Vector Control	County	0.0065
2.2043				Recreation	CCRD	0.5382
0.4879						
<b>7.9209</b>			<b>6.9592</b>			<b>9.8676</b>
\$166,878			\$166,878			\$166,878
\$1,321.82			\$1,161.34			\$1,646.69
<b>\$110.15</b>			<b>\$96.78</b>			<b>\$137.22</b>
\$302,800			\$30,800			\$153,800
\$2,398.45			\$214.34			\$1,517.64
<b>\$199.87</b>			<b>\$17.86</b>			<b>\$126.47</b>
\$22.25	Water (8)	Clackamas River Water	\$13.09	Water (12)		\$12.97
\$22.00	Sewer (11)	CCSD #1 (WES)	\$25.00	Sewer (13)		\$22.20
\$6.00	Storm drainage	CCSD #1 (WES)	\$9.00	Storm drainage		\$6.00
<b>\$50.25</b>			<b>\$47.09</b>			<b>\$41.17</b>
\$110.15			\$96.78			\$137.22
\$50.25			\$47.09			\$41.17
<b>\$160.40</b>			<b>\$143.87</b>			<b>\$178.39</b>
\$199.87			\$17.86			\$126.47
\$50.25			\$47.09			\$41.17
<b>\$250.12</b>			<b>\$64.95</b>			<b>\$167.64</b>

ing to the February 2001 Financial Plan Final Report.

September 1, 2004

self to get the average monthly charge shown.  
portions of north Clackamas County.

s (215 and 221.01) that comprise the majority of the N. Clackamas portion of the study area.

<b>Taxing District</b>	<b>North Clackamas</b>	<b>Oak Lodge</b>	<b>Jennings Lodge</b>
Metro Service	0.0936	0.0936	0.0936
Metro Service Bonds	0.1874	0.1874	0.1874
Port of Portland	0.0685	0.0685	0.0685
Trans Trimet Bonds	0.1045	0.1045	0.1045
Clackamas Community College	0.5406	0.5406	0.5406
Clackamas Community College Bonds	0.1946	0.1946	0.1946
Clackamas Education Svc Dist	0.359	0.359	0.359
N Clackamas Schools	4.4593	4.4593	
N Clackamas School Bonds	1.2507	1.2507	
Oregon City Schools			4.9629
Oregon City School Bonds			1.8181
<b>TOTAL</b>	<b>7.2582</b>	<b>7.2582</b>	<b>8.3292</b>
	166878	\$1,211.23	\$1,211.23
		\$100.94	\$100.94
			\$1,389.96
			\$115.83

**Taxes, fees common to all areas or irrespective of jurisdictional boundaries**

Non-Educational

Transit - Tri-Met

Regional Planning - Metro

Port of Portland

Educational

Clackamas Community College

Clackamas Education Service District

N. Clackamas Schools

Oregon City Schools

<b>Provider</b>	<b>SDC per EDU</b>	<b>Comments</b>
Clackamas River Water	\$2,387	For direct service customers with standard 5/8 x 3/4 inch meter. \$5,968 for one inch meter.
Gladstone Transportation	\$1,088	
Gladstone Water and Sewer	\$1,435	
Milwaukie Erosion Control Permit	\$380	Applies to most new single family homes
Milwaukie Parks	\$1,817	Parks SDC levied by N. Clackamas PRD. Rate is \$1,817 per single-family home, \$1,498 per Multi family unit, \$1,516 per manufactured home.
Milwaukie Sewer	\$893	Includes "reimbursement charge"
Milwaukie Sewer	\$57	Inspection fee (\$57), \$135 ROW permit
Milwaukie Stormwater	\$473	SDC Charge
Milwaukie Transportation	\$1,340	Calculated at \$140 per trip x 9.57 trips for single family home
Milwaukie Water	\$1,095	SDC Charge
Milwaukie Water	\$2,660	Additional fee applied to some new homes, if there is no existing water meter. \$208 for meter and \$2460 for line from water main to water meter.
N. Clackamas Parks	\$1,817	Rate varies by zone. Oak Grove/ Jennings Lodge is in zone 2. These rates took effect May 1, 2004. See Milwaukie Parks SDC charge above for more details.
Oak Lodge Sanitary	\$1,659.10	Per Equivalent Development Unit (EDU), for sewer only. No SDC for Surface Water Management.
Oak Lodge Water	\$1,157	For direct service customers with standard 5/8 x 3/4 inch meter. \$2,892.50 for one inch meter.
Sunrise Water	\$2,790	Current rate for a standard 5/8 x 3/4 inch meter. Higher rates for larger meters. Will go up significantly, not sure when or to what level.
WES Erosion Control	\$300	For single-family residential
WES Plan Review	\$50	For single-family residential
WES Stormwater	\$205	For single-family residential
WES Wastewater	\$2,200	For single-family residential

**Clackamas County Lighting District**

Which of the eight rate schedules are more prevalent in the study area?

Are rates in the study area applied on individual property tax statements or through direct billing?

**Clackamas County Service District #1 (Water Environment Services)**

What portion of the study area is covered? North Clackamas only?

**Oak Lodge Sanitary District**

What is the average winter water consumption for dwelling units in your service area, in cubic feet?

**Oak Lodge Water District**

Are the average rates shown on page 5-3 of the 2001 Financial Plan still accurate? (see numbers on Taxes and Fees worksheet). Have any of the proposed rate changes from the 2001 Financial Plan gone into effect? If so, what is the new rate for an average household?

**City of Gladstone**

Who provides recreation services, and what is the tax rate associated with them?

Is there a separate tax assessment for the public library, or does that come out of the general fund?

**City of Milwaukie**

Are there any local option levies or other bond payments that are not included in the property tax rate table on page 27 of the Fiscal Year 2003-04 budget?

What SDC's are charged?

Is there a separate tax assessment for the public library, or does that come out of the general fund?