

Public Expenditures in Oregon

By Spending Units and Major Functions
as Measured by Tax Levies Imposed
Upon General Property

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FOREWORD

In Oregon, as in many states, the property tax is the most important source of revenue for local governmental units and a potential source of revenue for the general fund obligations of the state.

This bulletin, the second in a series of two, reports a study of property tax trends during the years 1935 through 1945. Its purpose is to provide statistical evidence on trends in the expenditure of public funds in the state of Oregon. With the earlier report, published in 1936, the study covers the years from 1910 through 1945.

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SUMMARY

1. The present study on property tax trends, covering a period of 11 years, 1935 to 1945 inclusive, is a supplement to an earlier study under the same title covering a period of 25 years, 1910 to 1934 inclusive. The purpose of this study, in line with that of the former study, is to provide statistical evidence on trends in the expenditure of public funds in the State of Oregon during the past 11 years, 1935 through 1945, by the more important spending units and by major functions as measured by levies imposed upon the taxable property of the State.

The volume and the character of the data preclude any satisfactory analysis or summarization.

2. Because of increasing income-tax-revenue offsets to state property tax levies and the collection of back or delinquent taxes during the eleven years under consideration, both the total rural tax levies and the total urban tax levies indicate a slightly over-all downward tendency during this period in spite of increasing public expenditures. From the close of the year 1935 to August 1945 delinquent taxes were reduced from the high peak of \$46,510,000 to \$11,770,000 representing a collection of back taxes of \$34,740,000. Income-tax-revenue offsets to the state property tax levies increased from \$1,900,000 for the 1935 tax year to \$16,372,335 for the 1945-46 tax year. In addition to these property tax offsets \$5,000,000 of state income tax revenue was distributed to the public school districts for each of the tax years 1943-44 and 1944-45 and \$8,000,000 was so distributed for the tax year 1945-46.

3. With the exception of a levy of 2.83 mills on the 1935 assessment rolls, 1.16 mills on the 1936 rolls, and .34 mill on the 1939 rolls no levies have been made on taxable general property for state purposes during the eleven year period 1935 through 1945.

4. Total rural taxes levied on all taxable property in the state rose from \$15,008,517 to \$17,170,380 and total urban taxes levied rose from \$24,553,939 to \$26,021,360 during the eleven year period under consideration.

5. In terms of the 1926 all-commodity (wholesale) index dollar, rural taxes levied fluctuated appreciably between the assessment years 1935 and 1945. A high point of \$19,530,537 was reached in the 1939 assessment year and a low point of \$11,734,292 was reached in the 1943 assessment year. Urban

taxes levied varied from a high of \$34,534,600 in the 1939 assessment year to a low of \$22,249,756 in the 1943 assessment year.

6. The eleven year average of the total levies calculated on the equalized valuation of all rural taxable property was 44.15 mills for the Coast counties, 29.85 mills for the Willamette Valley counties, 29.34 mills for the state, 28.65 mills for the Southern Oregon counties and 25.30 mills for the Eastern Oregon counties.

The eleven year average of the total levies calculated on the equalized valuations of all urban taxable property was 71.95 mills for the Coast counties, 56.65 mills for the Southern Oregon counties, 55.72 mills for the Eastern Oregon counties, 51.96 mills for the state, 50.51 mills for Multnomah County, and 48.95 mills for the Willamette Valley counties exclusive of Multnomah County.

7. For the state as a whole, the levies imposed on urban valuations for special city purposes have slightly exceeded the levies imposed for public school purposes; the special city levies averaging 21.18 mills or 41.06 per cent of all levies imposed on urban valuations and the school levies averaging 19.23 mills or 37.28 per cent of all levies imposed on urban valuations during the eleven year period. During this same period the levies imposed on rural valuation for public school purposes have averaged 17.26 mills or 59.22 per cent of all levies imposed for all purposes.

Public Expenditures In Oregon

By Spending Units and Major Functions as Measured by
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By

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INTRODUCTION

THIS study is an analysis of public expenditures in the State of Oregon by spending units and major functions as measured by tax levies imposed upon all taxable general property.¹

The present study, covering the 11 tax assessment years, 1935 to 1945 inclusive, is a supplement to an earlier study published under the same title, and covering the 25 tax assessment years, 1910 to 1934 inclusive.²

In the treatment and arrangement of the subject matter the outlines of the earlier study are closely followed.³

In the present, as in the earlier study, both rural and urban levies for all counties are analyzed. The rural levies are segregated into those for state, county, school, roads, debt and interest, and miscellaneous purposes. The urban levies have the additional classification of special city levies. Irrigation and drainage levies have been excluded in all cases as they are not outlays for public purposes.

Grouping of counties

Although the analysis of the tax data for the individual counties constitutes the major part and purpose of this survey, for comparative purposes the state has been divided along county lines into four sections, each section being treated as a unit. The four sections are: Coast Counties, Willamette Valley Counties, Southern Oregon Counties, and Eastern Oregon Counties. Hood River County has been classified with Eastern Oregon counties, and Columbia County has been classified with Willamette Valley counties. In the analysis of urban levies, Multnomah County has been treated independently of the other Willamette Valley counties.

¹It might appear that an analysis of public expenditures should be based on actual expenditure data rather than on tax data. From the standpoint of the man who pays taxes, however, it is the levies that count.

²*Public Expenditures in Oregon*, Bulletin 346, Oregon Agricultural Experiment Station, June 1936.

³Where no useful purpose was served by rewording the text of the earlier study, sentences and paragraphs have been freely adapted from that study.

Owing to the diversity in climatic conditions, contour, soil, and coverage in the different areas in Oregon, it seems almost impossible to speak of any economic or physical condition as typical of any large area in the state. The counties in each of the foregoing divisions, however, have enough in common to warrant the division of the state into four sections.

Bases of tax levies

The State Tax Commission recognizes three bases of valuation of taxable property in the state: assessed valuation, full cash value, and equalized valuation.¹ Data on tax levies throw little light on relative tax burdens and tax trends in the different taxing precincts unless the basis on which the levies are made is clear. If this basis does not represent corresponding values from year to year, within a given taxing precinct, the annual data are not comparable. Again, if the basis in one taxing jurisdiction represents something different from the basis as used in another jurisdiction, the data on levies are not comparable.

The assessed valuation represents the value of taxable property as assessed and equalized by the county authorities together with that apportioned by the State Tax Commission. It constitutes the basis on which the property holder's taxes are levied. This basis usually, although not always, bears a fairly constant ratio to full cash value within the same county over considerable periods of time. Therefore, data on annual levies on this basis are valuable for comparative purposes within the given county. As between counties, however, the data serve no such purpose because ratios of assessed values to full cash values in the different counties vary considerably.

The second basis given above is the so-called full cash value basis of all taxable property in the state as estimated by the State Tax Commission. The establishing of this basis is the preliminary step in the apportionment of the general state levies among the counties. It is also the basis of the equalization and apportionment among the counties of the property assessed by the State Tax Commission.

¹The following table illustrates the meaning of the three different bases on which tax levies may be calculated:

County	Base I Assessed value	Base II Full cash value	Base III Equalized value	County ratio
A	\$10,000,000	\$ 15,000,000	\$ 8,888,888.89	+ .67
B	12,000,000	24,000,000	14,222,222.22	+ .50
C	8,000,000	20,000,000	11,851,851.86	+ .40
D	9,000,000	12,000,000	7,111,111.11	+ .75
E	10,000,000	12,000,000	7,111,111.11	+ .83
F	15,000,000	25,000,000	14,814,814.81	+ .60
	\$64,000,000	\$108,000,000	\$64,000,000.00	+ .5926

Figures under Base I represent the taxable values as assessed and equalized by county authorities including the taxable property equalized and apportioned by the State Tax Commission. Figures under Base II represent the full cash value of all taxable property in the

The third basis represents the so-called equalized values of all taxable property in the state as equalized among the counties by the State Tax Commission. This basis is obtained by multiplying the total full cash value of all taxable property in each county by the ratio of the total assessed value of all taxable property in the state to total full cash value of all taxable property in the state.

The data obtained by calculating the levies upon these valuations present a true picture of intercounty tax levies. The equalized valuation also represents the actual basis upon which the general millage levies such as the elementary school levy and the millages for the institutions of higher learning are calculated. Although the ratios of equalized values to full cash values have shown a tendency to decrease over a period of years, equalized valuation serves as a fair basis for the indication of tax trends. All the calculations in this survey are made on the equalized valuation basis.¹

In all cases the years indicated in this study are assessment roll years unless otherwise specified.²

Segregation of rural and urban levies

A complete segregation of rural and urban tax levies and consequently rural and urban taxes by functions, state and local, is presented in this survey.

General levies for state and county purposes were readily calculated on the equalized valuations of rural and urban properties within the counties. Numerous difficulties, however, were encountered in the segregation of certain other levies into rural and urban. High school tuition levies, although generally rural levies, in many instances fall upon the valuations within incorporated places which do not maintain independent high schools or are not included within union high school districts.

Urban district school levies were computed on the equalized valuations of only such portions of the school districts as were contained within the corporate limits of the city. The levies on the remaining portions of the districts were classified as rural.

respective counties as estimated by the State Tax Commission. Figures under Base III represent the equalized values for the respective counties. The equalized values for the respective counties are obtained as follows: The sum total of the figures under Base II are divided into the sum total of the figures under Base I. The percentage obtained, .5926, is next multiplied by the figures under Base II for the respective counties. The county ratios are obtained by dividing the figures under Base I by the figures under Base II for the corresponding counties.

A perusal of any biennial report of the State Tax Commission of the state of Oregon will more fully explain these different bases of valuation. For example, see pages 46 to 49, Eighteenth Biennial Report.

¹In statistical terms the total equalized valuation represents a weighted average of the assessed valuations.

²The 1941 Legislature changed the annual date of assessing taxable general property from March 1 to January 1; the tax collection year was shifted from the calendar year to the fiscal year basis. Oregon Laws Chapter 440, 1941.

A similar course of procedure was necessary in the segregation of rural and urban tax levies for port, diking, special road districts, and other purposes.

Public school revenue laws

The laws governing the imposition of public school levies are complex and have been subject to frequent changes.

The major portion of the revenue for the maintenance and operation of the public schools in the state has been obtained through district, county-wide, and state-wide levies upon the taxable property within the respective jurisdictions.

In districts of the second and third class, district meetings, legally called, have the power to levy taxes upon the assessable property in their districts for the support and benefit of their schools. The calls for such district meetings must contain itemized budgets showing contemplated expenditures. Any levy made in third class districts may be reviewed and lowered by the district boundary board of the county.¹

In districts of the first class, other than those having more than 100,000 inhabitants, the question of levying a tax is submitted at an election called by the board of directors.²

In school districts with 20,000 or more children of school age, the annual school meeting has been abolished and the board of school directors is authorized to fix the tax to be levied for the support of the district.³ Any legal elector, however, at a meeting called for that purpose, shall be accorded a hearing on any item of such budget.⁴

In union high school districts the school board has the power to prepare the budget and levy a tax upon all the assessable property of the district.⁵

Upon the instruction of the county high school board consisting of the county school superintendent, two county commissioners, the county judge, and the county treasurer, the county court shall include in the annual tax levy an amount sufficient to maintain the county high school.⁶

A board of education, consisting of five members elected by the voters of the non-high school district, shall levy a tax annually upon all the taxable property in the non-high school district sufficient to pay the total cost of the tuition and/or transportation for the current fiscal school year of the pupils residing in such district attending any standard high school as provided by law.⁷

¹Oregon Compiled Laws Annotated, vol. 8, sec. 111-906.

²Oregon Compiled Laws Annotated, vol. 8, sec. 111-906.

³Oregon Compiled Laws Annotated, vol. 8, sec. 111-1401.

⁴Oregon Compiled Laws Annotated, vol. 8, sec. 111-1407.

⁵Oregon Compiled Laws Annotated, vol. 8, sec. 111-3158.

⁶Oregon Compiled Laws Annotated, vol. 8, sec. 111-3109 and 111-3112.

⁷Oregon Compiled Laws Annotated, vol. 8, sec. 111-3123 and 111-3126.

County-wide levies upon all the assessable property of the counties are made annually by the county courts for the purpose of creating in each county a county school fund. Such levies must be adequate to produce at least \$10 per capita for each school census child.¹

A state-wide levy of two mills on the dollar upon all the taxable property within the State of Oregon for the support and maintenance of the public elementary schools of the state was provided for under a law of 1920. The fund was known as the elementary school fund and the whole amount raised by the 2 mill levy within any county was required to be credited to the state elementary school fund of such county without any deduction.²

In this survey the aggregate of all the various levies on general property for public school purposes is included under the classification "School Levies." Levies for the institutions of higher education, however, are included in the state levies.

State support of public education in Oregon

Beginning with the year 1942, there has been increasing direct state support of public education in Oregon as the following enactments will indicate.³

An act proposed by initiative petition and approved by the people at the regular general election, November 3, 1942, provided that all receipts above \$7,750,000 in any year, from taxes collected under the State Income Tax Laws, should be distributed to the counties in the state in proportion to the number of days of actual school attendance in the public elementary and public high schools in the counties. The counties, in turn, were to distribute these funds to the school districts on the same basis of pupil attendance.⁴

This act was amended by the 1943 State Legislature. The amended act provided that an amount, not in excess of \$5,000,000, derived from revenue collected under the State Income Tax Laws, should be transferred from the general fund in the state treasury to a "State School Support Fund" and distributed to the counties on the basis of daily pupil attendance.

The transfer of the \$5,000,000 to the "State School Support Fund," however, was contingent upon a balance remaining after the state levy on property, both inside and outside of the 6 per cent constitutional limitation, as well as the two-mill elementary levy, had been

¹Oregon Compiled Laws Annotated, vol. 8, sec. 111-821.

²Oregon Compiled Laws Annotated, vol. 8, sec. 111-1601. The act creating the "Basic School Support Fund" approved at the regular election in 1946 repealed the two-mill elementary school levy.

³The proceeds from the "Irreducible School Fund" constituted a negligible amount, ranging from 2 per cent of the total amount annually expended for public education, grade and secondary.

⁴Laws of Oregon, 1943, Chapter 1.

met through the application of the revenue collected under the State Income Tax Laws.¹

The act was again amended by the 1945 State Legislature. The amended act provided that for each of the fiscal years 1945-46 and 1946-47, \$8,000,000 was to be transferred from the general fund in the state treasury to the "State School Support Fund" provided an adequate balance remained after the State Income Tax revenues had been applied as provided under the preceding act.²

In 1946, a bill to create a state school support fund to be known as the "Basic School Support Fund" was approved by the people at their regular general election held November 5. This law authorizes the levy of an annual state school tax outside of the 6 per cent constitutional limitation, sufficient to produce \$50 per capita for each child within the state between the ages of 4 and 20 years, according to the latest school census. This levy is in lieu of both the two mill tax now levied for the state elementary school fund and the "State School Support Fund." Revenues collected under the State Income Tax Laws are to be applied to offset this tax in the same manner provided by law in respect to state property taxes generally.³

The "Basic School Support Fund" is to be apportioned and distributed annually as the State Legislature shall provide.⁴

¹Laws of Oregon, 1943, Chapter 439.

²Laws of Oregon, 1945, Chapter 337.

³Proposed by initiative petition and approved by the people at the regular general election November 5, 1946.

⁴The method of apportioning the "Basic School Support Fund" as provided by the 1947 Legislature is somewhat involved.

The objective of the law is to raise the standard of the basic educational program by raising the outlay for public school education to a minimum of 75¢ for each day's membership of resident pupils, "days membership" meaning the number of days that the resident pupil is enrolled in the school.

Districts, in order to participate in the apportionment of the "Basic School Support Fund" must maintain standard schools.

A maximum of \$100,000 is allowed annually for the administration of the act.

The State Treasurer is directed to place, at the beginning of each fiscal year, the sum of \$550,000 as a special fund to be used by the Superintendent of Public Instruction in assisting financially distressed school districts.

Apportionments to the public school districts in the state operating standard schools are made under four sections of the Act, Sections 10, 11, 13, and 15.

Apportionments under Section 10:

(1) \$500 per teacher employed.

(2) 20¢ for each day's membership of resident pupils.

(3) 5¢ for each day's membership by which the total days' membership of all pupils fails to average 2,800 days' membership per teacher employed.

Apportionment under Section 11:

"From and after July 1, 1949 there shall be apportioned to each of the several school districts that provide transportation, or board and room in lieu of transportation, for pupils, when approved by the Superintendent of Public Instruction, a sum equal to 1¢ per mile, by nearest traveled road, of transportation for each child so transported."

Apportionment under Section 13:

To share in the apportionment under Section 13, each school district must levy against the taxable valuation of the property within the district a tax equal to 7 mills on the full cash value of such taxable property.

The apportionment to districts, eligible under Section 13, shall be equal to the difference between the cost of operating the district or 75¢ for each day's membership of resident pupils, whichever is the lesser, and the sum of the receipts under Section 10 plus the receipts from the general property tax levy required to be made under Section 13.

Apportionment under Section 15:

Any funds remaining after the distributions under the preceding section have been made shall be apportioned among the districts eligible under Section 13 in the proportion that the number of resident days' membership in each district is to the total days' membership in all such districts.

Laws of Oregon 1947, Chapter 357.

Road and highway taxes

Most of the public highways in the state classify under one of the following three systems or groups of roads: State Highway System; Market Road System; County Roads.

The State Highway System, consisting of the most important roads in the state, is under the supervision and control of the State Highway Commission.¹ The roads of the State Highway System are financed from funds obtained from the sale of bonds, the licensing of motor vehicles, revenue obtained from the gasoline sales tax, motor vehicle transportation fees, chauffeur licenses, and federal funds granted to the state to aid it in the building of roads. The highway commission is not authorized to make a levy upon taxable property for road building purposes.²

The Market Road System consists of the most important roads in the several counties of the state outside of the State Highway System roads. The selection and designation of these roads as well as their construction and maintenance are completely under the control and supervision of the county courts or commissioners' courts of the various counties.³

It is obligatory upon the county court of each county to include in the annual tax budget such sums as may be deemed necessary for the purpose of constructing and maintaining the market roads in the county for the next fiscal year.⁴

The County Roads consist for the most part of those roads that have not been designated as State Highways or Market Roads.

County roads are under the complete jurisdiction of the county courts or commissioners' courts. These courts control and supervise the location, construction, and maintenance of these roads.⁵ It is also their duty to levy annually a tax of not less than 1 mill nor more than 10 mills on the dollar of all taxable property in their counties for the purpose of constructing and maintaining county roads.⁶

During recent years, appreciable sums have been appropriated out of the state highway fund for distribution to counties and cities to be spent by them in the building and maintenance of roads and streets.

¹State Highway Commission: The first State Highway Commission, consisting of the Governor of the State, the Secretary of the State, and the State Treasurer, was provided for by a legislative enactment in 1913. This commission was instructed to appoint a State Highway Engineer. Pursuant to an Act of Congress, "An Act to provide that the United States shall aid the States in the construction of rural post roads, and for other purposes" (39 U. S. Statutes at Large, page 355), the old ex-officio commission was supplanted by a State Highway Commission consisting of three members appointed by the Governor, one from each of the congressional districts of the State.

²Oregon Compiled Laws Annotated, vol. 7, sec. 100-108.

³Oregon Compiled Laws Annotated, vol. 7, sec. 100-906.

⁴Oregon Compiled Laws Annotated, vol. 7, sec. 100-917.

⁵Oregon Compiled Laws Annotated, vol. 7, sec. 100-1202.

⁶Oregon Compiled Laws Annotated, vol. 7, sec. 100-1325. For a more detailed history of highway tax legislation see pages 9 and 10, Oregon Experiment Station Bulletin 346.

The 1937 State Legislature provided that, beginning with the year 1937 and annually thereafter, there should be appropriated for distribution to the counties, 15.7 per cent of all funds credited to the state highway fund from sources within the state other than the sale of bonds, or \$2,000,000, whichever sum is the larger. The allocation of funds is made on the basis of the number of registered motor vehicles in the counties.¹

The 1943 State Legislature provided that beginning with the year 1943 and annually thereafter, there should be appropriated, for distribution to incorporated cities, 5 per cent of all funds credited to the state highway fund from sources within the state other than the sale of bonds. The allocations are made on the basis of population, with the exception that as a basis for distribution of funds the populations of cities with 100,000 or more inhabitants shall be counted at only two-thirds of the actual number. The law further provides that the appropriation of funds for distribution to cities can only be made out of any excess over \$11,000,000 credited to the state highway fund from sources within the state.²

Sources of information

The principal sources of information that have been used in the preparation of this study are the annual summaries of assessment and taxation issued by the county assessors, Oregon Compiled Laws Annotated, and the legislative session laws. On frequent occasions information on tax problems has been obtained from county officials and from members of the state tax department.

The author expresses his most sincere appreciation of the generous response received from state and county officials and others in providing the desired information. He especially acknowledges the help and advice always so generously given by the late Mr. Charles V. Galloway, senior State Tax Commissioner. Suggestions offered by Mr. C. C. Chapman, editor of the "Oregon Voter," who reviewed the manuscript, have proved most constructive. Special credit is also due the Misses Maxine Miller and Linda Newhall for their careful and painstaking work in making the numerous computations required for this study.

¹Oregon Compiled Laws Annotated, vol. 7, sec. 100-129.

²Oregon Laws 1943, Chapter 371.

The 1947 State Legislature increased the per cent distribution of state highway funds to the counties from 15.7 per cent to 19 per cent effective July 1, 1947. Oregon Laws 1947, Chapter 411.

The 1947 State Legislature likewise increased the per cent distribution of the state highway funds to incorporated cities from 5 per cent to 10 per cent. Oregon Laws 1947, Chapter 425.

DISTRIBUTION OF RURAL TAX LEVIES BY COUNTIES AND FUNCTIONS

The tax levies presented in Tables 1-72 as rural levies are the weighed levies on all rural taxable property including personal property and tillable, nontillable, and timber lands as well as all public utility property outside the corporate limits of cities.¹

Explanations for the variations in trends of levies of the different counties are beyond the scope of this study.

Tax levies on equalized rural valuations by counties

Tables 1 to 72 inclusive contain two series of statistical compilations. In one series of tables are found the weighted average levies in mills on equalized rural valuations for state, county, school, road, debt service, and miscellaneous purposes in mills by counties for the assessment years 1935 to 1945, inclusive. In the other series of tables are found the tax levies on equalized rural valuations for the designated purposes in percentages of total weighted levies by counties for the 11-year period under investigation.

The tables are arranged by counties in alphabetical order. The table containing the levies in mills immediately precedes the table of the same county indicating the same levies in percentages of the total levies.

The tables containing the levies in mills show the trends in actual levies for the specified purposes for each of the 36 counties in the state and also make possible intercounty comparisons of these trends.

The second series of tables indicate the relative importance of levies and the trends or changes in the relative importance of these levies for the various functions for each of the counties. Intercounty comparisons may also be made, as the levies for all counties are calculated on the uniform equalized valuation basis.²

¹Weighted levies. Weighted levies used in this study are average levies. To illustrate: The weighted rural tax levy for schools in any county is obtained by dividing the total equalized values of all rural taxable properties in that county into the aggregate taxes levied for schools in the rural area of that county.

²Perfect uniformity in the segregation of levies by spending units and functions has been difficult of attainment in many instances.

Unusual and infrequent levies have been placed under "Miscellaneous" levies. Levies for port expenses for Multnomah, Clatsop, Tillamook, Lincoln, Coos, and Curry counties have also been classified under "Miscellaneous" levies for all years.

Table 1. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Baker County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	27.64	2.83	5.66	12.63	2.49	3.88	.15
1936	26.19	1.16	4.81	13.34	3.03	3.72	.13
1937	25.02	.....	4.15	13.73	4.18	2.80	.16
1938	29.70	.....	5.88	15.68	3.37	4.45	.32
1939	30.07	.34	5.06	17.00	4.43	2.93	.31
1940	29.21	.....	5.18	16.08	4.39	3.17	.39
1941	18.07	.....	2.32	11.79	2.50	1.16	.29
1942	23.75	.....	4.86	12.93	3.29	2.53	.14
1943	21.11	.....	5.42	8.77	4.15	2.43	.34
1944	22.86	.....	5.73	11.72	4.21	.79	.41
1945	22.43	.....	7.10	11.88	3.06	.....	.39

Table 2. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Baker County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	10.24	20.48	45.69	9.01	14.04	.54
1936	100.0	4.43	18.37	50.93	11.57	14.20	.50
1937	100.0	.....	16.59	54.87	16.71	11.19	.64
1938	100.0	.....	19.30	52.79	11.35	14.98	1.03
1939	100.0	1.13	16.33	56.54	14.73	9.74	1.03
1940	100.0	.....	17.73	55.05	15.03	10.85	1.34
1941	100.0	.....	12.84	65.31	13.32	6.45	1.61
1942	100.0	.....	20.46	54.44	13.35	10.65	.59
1943	100.0	.....	25.68	41.54	19.66	11.51	1.61
1944	100.0	.....	25.07	51.27	18.42	3.46	1.79
1945	100.0	.....	31.65	52.96	13.64	.....	1.74

Table 3. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Benton County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	27.56	2.83	5.65	15.56	2.53	.99	.....
1936	28.16	1.16	6.02	15.70	3.70	1.19	.39
1937	27.49	.....	6.87	16.38	3.04	.72	.48
1938	27.96	.....	5.45	17.57	4.36	.....	.58
1939	27.41	.34	4.21	17.79	4.51	.....	.56
1940	24.94	.....	2.67	18.21	3.50	.....	.56
1941	16.08	.....	.58	12.22	2.45	.....	.33
1942	23.54	.....	4.82	14.23	3.90	.....	.59
1943	23.14	.....	5.18	13.17	2.98	.99	.82
1944	25.74	.....	5.22	15.20	2.25	2.16	.91
1945	27.81	.....	4.31	15.63	3.68	2.61	1.58

Table 4. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Benton County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	10.27	20.50	56.46	9.18	3.59	.....
1936	100.0	4.12	21.38	55.75	13.14	4.23	1.38
1937	100.0	.....	24.99	59.58	11.06	2.62	1.75
1938	100.0	.....	19.49	62.84	15.59	.....	2.08
1939	100.0	1.24	15.36	64.90	16.46	.....	2.04
1940	100.0	.....	10.71	73.01	14.03	.....	2.25
1941	100.0	.....	3.61	76.00	15.24	.....	5.16
1942	100.0	.....	20.48	60.45	16.57	.....	2.51
1943	100.0	.....	22.39	56.91	12.89	4.28	3.54
1944	100.0	.....	20.28	59.05	8.74	8.39	3.54
1945	100.0	.....	15.50	56.20	13.23	9.39	5.68

Table 5. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Clackamas County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	36.47	2.83	9.75	18.71	3.37	1.54	.27
1936	37.79	1.16	8.11	20.70	4.45	3.10	.27
1937	38.69	.....	8.93	22.00	4.42	3.06	.28
1938	39.58	.....	9.61	22.61	4.14	2.93	.29
1939	38.77	.34	8.83	23.11	3.15	3.03	.31
1940	33.90	.....	4.25	22.94	3.18	3.00	.53
1941	22.17	.....	2.49	18.66	.41	.....	.61
1942	30.82	.....	6.23	20.69	3.25	.....	.65
1943	24.78	.....	6.54	15.23	1.78	.40	.83
1944	31.92	.....	7.04	18.95	2.14	2.55	1.24
1945	35.69	.....	7.60	22.16	1.94	2.52	1.45

Table 6. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Clackamas County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	7.76	26.74	51.30	9.24	4.22	.74
1936	100.0	3.07	21.46	54.78	11.78	8.20	.71
1937	100.0	.....	23.08	56.86	11.43	7.91	.72
1938	100.0	.....	24.28	57.13	10.46	7.40	.73
1939	100.0	.88	22.78	59.61	8.12	7.81	.80
1940	100.0	.....	12.54	67.67	9.38	8.85	1.56
1941	100.0	.....	11.23	84.17	1.84	.....	2.75
1942	100.0	.....	20.21	67.13	10.55	.....	2.11
1943	100.0	.....	26.39	61.46	7.18	1.61	3.35
1944	100.0	.....	22.06	59.37	6.70	7.99	3.88
1945	100.0	.....	21.31	62.13	5.44	7.06	4.07

Table 7. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Clatsop County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	53.86	2.83	11.12	18.61	9.88	.....	11.42
1936	52.75	1.16	9.73	18.74	10.31	.....	12.81
1937	51.11	.....	9.30	18.29	10.59	.....	12.93
1938	53.59	.....	9.28	20.33	10.99	.....	12.99
1939	52.40	.34	7.34	20.32	11.40	.....	13.00
1940	52.04	.....	7.23	20.49	11.16	.....	13.16
1941	33.75	.....	4.76	16.47	5.67	.....	6.85
1942	50.80	.....	7.24	21.96	10.78	.....	10.82
1943	45.18	.....	7.58	16.18	9.98	.....	11.44
1944	46.85	.....	7.73	18.09	10.13	.....	10.90
1945	48.42	.....	7.86	20.20	10.13	.....	10.23

Table 8. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Clatsop County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	5.26	20.65	34.55	18.34	.....	21.20
1936	100.0	2.20	18.45	35.53	19.54	.....	24.28
1937	100.0	.....	18.20	35.78	20.72	.....	25.30
1938	100.0	.....	17.32	37.93	20.51	.....	24.24
1939	100.0	.65	14.01	38.78	21.75	.....	24.81
1940	100.0	.....	13.89	39.37	21.45	.....	25.29
1941	100.0	.....	14.10	48.80	16.80	.....	20.30
1942	100.0	.....	14.25	43.23	21.22	.....	21.30
1943	100.0	.....	16.78	35.81	22.09	.....	25.32
1944	100.0	.....	16.50	38.61	21.62	.....	23.27
1945	100.0	.....	16.23	41.72	20.92	.....	21.13

Table 9. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Columbia County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	43.15	2.83	9.67	27.53	2.55	.....	.57
1936	44.51	1.16	8.38	29.57	4.81	.....	.59
1937	43.50	.....	8.66	28.70	5.36	.....	.78
1938	45.72	.....	8.26	30.47	6.20	.....	.79
1939	47.81	.34	5.86	33.15	7.59	.....	.87
1940	49.31	.....	4.53	34.04	8.69	.....	2.05
1941	34.59	.....	1.89	26.30	5.07	.....	1.33
1942	42.62	.....	4.67	0.70	5.98	.....	1.27
1943	36.32	.....	5.39	24.17	5.77	.....	.99
1944	39.81	.....	5.35	27.02	6.39	.....	1.05
1945	41.87	.....	3.41	26.01	11.27	.....	1.18

Table 10. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Columbia County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	6.56	22.41	63.80	5.91	.....	1.32
1936	100.0	2.61	18.83	66.43	10.81	.....	1.32
1937	100.0	.....	19.91	65.98	12.32	.....	1.79
1938	100.0	.....	18.07	66.64	13.56	.....	1.73
1939	100.0	.71	12.26	69.34	15.87	.....	1.82
1940	100.0	.....	9.19	69.03	17.62	.....	4.16
1941	100.0	.....	5.46	76.03	14.66	.....	3.85
1942	100.0	.....	10.96	72.03	14.03	.....	2.98
1943	100.0	.....	14.84	66.55	15.89	.....	2.73
1944	100.0	.....	13.44	67.87	16.05	.....	2.64
1945	100.0	.....	8.14	62.12	26.92	.....	2.82

Table 11. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Coos County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	45.35	2.83	8.07	20.15	5.51	4.26	4.53
1936	47.99	1.16	9.15	23.43	5.96	3.65	4.64
1937	50.85	.....	9.60	24.75	5.63	6.30	4.57
1938	52.57	.....	12.27	23.01	5.81	6.80	4.68
1939	50.85	.34	8.54	26.59	5.93	4.58	4.87
1940	48.26	.....	7.42	27.74	4.68	4.26	4.16
1941	37.99	.....	2.39	22.16	3.29	7.27	2.88
1942	37.97	.....	3.42	22.28	3.70	6.23	2.34
1943	32.01	.....	2.45	16.32	3.66	7.30	2.28
1944	31.40	.....	4.76	19.39	2.87	2.18	2.20
1945	31.97	.....	3.07	19.18	2.22	.87	6.63

Table 12. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Coos County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	6.24	17.80	44.43	12.15	9.39	9.99
1936	100.0	2.42	19.07	48.82	12.42	7.60	9.67
1937	100.0	.....	18.88	48.67	11.07	12.39	8.99
1938	100.0	.....	23.34	43.77	11.05	12.94	8.90
1939	100.0	.67	16.79	52.29	11.66	9.58	9.01
1940	100.0	.....	15.37	57.48	9.70	8.83	8.62
1941	100.0	.....	6.29	58.33	8.66	19.14	7.58
1942	100.0	.....	9.01	58.68	9.74	16.41	6.16
1943	100.0	.....	7.65	50.98	11.43	22.81	7.12
1944	100.0	.....	15.16	61.75	9.14	6.94	7.01
1945	100.0	.....	9.60	59.99	6.94	2.72	20.74

Table 13. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Crook County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	32.93	2.83	6.15	14.30	1.85	6.97	.83
1936	34.11	1.16	6.69	16.25	2.31	6.90	.80
1937	31.75	.....	6.70	16.00	2.17	6.13	.75
1938	31.72	.....	7.21	17.66	2.20	4.02	.63
1939	31.45	.34	6.19	17.37	2.62	3.84	1.09
1940	32.93	.....	3.82	18.31	2.62	6.62	1.56
1941	20.60	.....	3.06	12.42	1.19	2.87	1.06
1942	32.03	.....	4.39	20.06	4.53	2.52	.53
1943	23.48	.....	.37	13.17	4.55	4.39	1.00
1944	27.66	.....	4.42	17.22	2.46	1.71	1.85
1945	35.68	.....	5.34	25.65	1.78	1.66	1.25

Table 14. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL,
ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL
WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Crook County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	8.59	18.68	43.42	5.62	21.17	2.52
1936	100.0	3.40	19.61	47.64	6.77	20.23	2.35
1937	100.0	.....	21.10	50.39	6.84	19.31	2.36
1938	100.0	.....	22.73	55.67	6.94	12.67	1.99
1939	100.0	1.08	19.68	55.23	8.33	12.21	3.47
1940	100.0	.....	11.60	55.60	7.96	20.10	4.74
1941	100.0	.....	14.85	60.29	5.78	13.93	5.15
1942	100.0	.....	13.71	62.63	14.14	7.87	1.65
1943	100.0	.....	1.58	56.09	19.38	18.70	4.26
1944	100.0	.....	15.98	62.26	8.89	6.18	6.69
1945	100.0	.....	14.97	71.89	4.99	4.65	3.50

Table 15. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Curry County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	46.91	2.83	8.12	21.77	3.30	7.46	3.43
1936	47.26	1.16	8.25	24.74	3.30	6.39	3.42
1937	47.27	.....	8.94	27.65	3.61	3.61	3.46
1938	50.45	.....	10.55	29.75	2.97	3.62	3.56
1939	51.26	.34	10.19	30.42	3.37	3.40	3.54
1940	50.49	.....	13.68	31.31	.84	2.02	2.64
1941	38.34	.....	6.22	25.72	.74	3.20	2.46
1942	41.22	.....	8.20	24.83	5.97	.38	1.84
1943	30.71	.....	6.01	20.49	1.35	.....	2.86
1944	18.30	.....	.....	14.73	.....	.....	3.57
1945	30.68	.....	5.94	14.92	7.57	.....	2.25

Table 16. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Curry County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	6.03	17.31	46.41	7.04	15.90	7.31
1936	100.0	2.45	17.46	52.35	6.98	13.52	7.24
1937	100.0	.....	18.91	58.49	7.64	7.64	7.32
1938	100.0	.....	20.91	58.97	5.89	7.17	7.06
1939	100.0	.66	19.88	59.35	6.57	6.63	6.91
1940	100.0	.....	27.10	62.01	1.66	4.00	5.23
1941	100.0	.....	16.22	67.08	1.93	8.35	6.42
1942	100.0	.....	19.89	60.24	14.48	.92	4.46
1943	100.0	.....	19.57	66.72	4.40	.....	9.31
1944	100.0	.....	.....	30.49	.....	.....	19.51
1945	100.0	.....	19.36	48.63	24.67	.....	7.33

Table 17. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Deschutes County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	38.00	2.83	8.23	24.66	1.48	.....	.80
1936	36.10	1.16	8.06	24.03	2.03	.....	.82
1937	37.80	.....	9.18	26.63	1.21	.....	.78
1938	43.24	.....	14.62	26.97	.82	.....	.83
1939	39.18	.34	9.69	27.53	.80	.....	.82
1940	38.57	.....	9.13	27.08	.81	.....	1.55
1941	26.45	.....	4.29	21.13	.38	.....	.65
1942	27.76	.....	6.84	20.16	.....	.....	.76
1943	22.29	.....	4.04	16.83	.72	.....	.70
1944	40.61	.....	1.13	32.67	6.08	.....	.73
1945	36.25	.....	7.80	28.01	.....	.....	.44

Table 18. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Deschutes County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	7.45	21.66	64.89	3.89	.....	2.11
1936	100.0	3.21	22.33	66.57	5.62	.....	2.27
1937	100.0	.....	24.29	70.45	3.20	.....	2.06
1938	100.0	.....	33.81	62.37	1.90	.....	1.92
1939	100.0	.87	24.73	70.27	2.04	.....	2.09
1940	100.0	.....	23.67	70.21	2.10	.....	4.02
1941	100.0	.....	16.22	79.89	1.44	.....	2.46
1942	100.0	.....	24.64	72.62	.....	.....	2.74
1943	100.0	.....	18.12	75.50	3.23	.....	3.14
1944	100.0	.....	2.78	80.45	14.97	.....	1.80
1945	100.0	.....	21.52	77.27	.....	.....	1.21

Table 19. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Douglas County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	30.95	2.83	7.54	14.53	3.64	.15	2.26
1936	29.65	1.16	8.07	14.66	3.22	.....	2.54
1937	29.00	.....	6.96	16.35	3.42	.....	2.27
1938	29.75	.....	7.22	16.86	3.43	.....	2.24
1939	28.26	.34	4.25	15.71	3.48	.....	2.48
1940	25.59	.....	1.05	16.89	5.30	.....	2.35
1941	20.08	.....	.....	13.40	5.06	.....	1.62
1942	20.24	.....	.....	12.62	6.17	.....	1.45
1945	15.50	.....	.....	7.38	7.40	.....	.72
1944	20.74	.....	1.75	12.91	5.23	.....	.85
1945	27.73	.....	3.25	19.76	3.63	.....	1.09

Table 20. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Douglas County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	9.14	24.36	46.95	11.76	.49	7.30
1936	100.0	3.91	27.22	49.44	10.86	.....	8.57
1937	100.0	.....	24.00	56.38	11.79	.....	7.83
1938	100.0	.....	24.27	56.67	11.53	.....	7.53
1939	100.0	1.30	16.18	59.83	13.25	.....	9.44
1940	100.0	.....	4.10	66.00	20.71	.....	9.19
1941	100.0	.....	.....	66.73	25.20	.....	8.07
1942	100.0	.....	.....	62.35	30.48	.....	7.16
1943	100.0	.....	.....	47.62	47.74	.....	4.66
1944	100.0	.....	8.44	62.25	25.22	.....	4.10
1945	100.0	.....	11.72	71.26	13.09	.....	3.93

Table 21. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Gilliam County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	24.60	2.83	5.37	8.77	3.10	4.39	.14
1936	22.79	1.16	4.88	8.63	3.37	4.54	.21
1937	20.99	.....	4.74	8.09	3.59	4.36	.21
1938	21.81	.....	4.61	8.81	3.84	4.35	.20
1939	23.22	.34	4.95	9.71	3.84	3.97	.41
1940	21.48	.....	4.63	9.63	4.50	2.31	.41
1941	10.75	.....	2.38	5.65	2.51	.....	.21
1942	13.72	.....	.89	7.91	4.71	.....	.21
1943	10.47	.....	.89	6.01	3.37	.....	.20
1944	12.95	.....	1.81	7.85	2.59	.....	.70
1945	14.65	.....	3.71	6.51	3.73	.....	.70

Table 22. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Gilliam County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	11.50	21.83	35.65	12.60	17.85	.57
1936	100.0	5.09	21.41	37.87	14.79	19.92	.92
1937	100.0	.....	22.58	38.54	17.11	20.77	1.00
1938	100.0	.....	21.14	40.39	17.61	19.94	.92
1939	100.0	1.46	21.32	41.82	16.54	17.10	1.76
1940	100.0	.....	21.56	44.83	20.95	10.75	1.91
1941	100.0	.....	22.14	52.56	23.35	.....	1.95
1942	100.0	.....	6.49	57.65	34.33	.....	1.53
1943	100.0	.....	8.50	57.40	32.19	.....	1.91
1944	100.0	.....	13.98	60.62	20.00	.....	5.41
1945	100.0	.....	25.32	44.44	25.47	.....	4.78

Table 23. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Grant County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	31.08	2.83	7.49	13.27	1.96	4.72	.81
1936	32.48	1.16	5.96	18.16	1.50	4.86	.83
1937	24.12	.....	3.77	14.67	.....	4.91	.77
1938	28.69	.....	4.79	16.84	1.94	4.44	.68
1939	28.73	.34	7.17	16.13	.....	3.81	1.28
1940	26.52	.....	5.63	14.30	.....	5.08	1.51
1941	20.08	.....	4.86	10.95	.....	2.89	1.38
1942	22.51	.....	6.20	13.30	.....	2.17	.84
1943	20.74	.....	7.10	10.23	.....	1.98	1.43
1944	24.16	.....	4.63	12.93	.....	4.51	2.09
1945	25.61	.....	5.93	13.54	.....	3.17	2.97

Table 24. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Grant County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	9.10	24.10	42.70	6.31	15.19	2.60
1936	100.0	3.57	18.38	55.91	4.62	14.96	2.56
1937	100.0	.....	15.63	60.82	.....	20.36	3.19
1938	100.0	.....	16.69	58.70	6.76	15.48	2.37
1939	100.0	1.18	24.96	56.14	.....	13.26	4.46
1940	100.0	.....	21.23	53.92	.....	19.16	5.69
1941	100.0	.....	24.20	54.53	.....	14.39	6.87
1942	100.0	.....	27.54	59.08	.....	9.64	3.73
1943	100.0	.....	34.23	49.32	.....	9.55	6.89
1944	100.0	.....	19.16	53.52	.....	18.67	8.65
1945	100.0	.....	23.16	52.87	.....	11.60	12.38

Table 25. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Harney County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	37.17	2.83	12.49	16.16	4.78	.73	.18
1936	34.82	1.16	10.05	17.08	4.79	1.56	.18
1937	35.31	.....	11.37	17.72	4.81	1.24	.17
1938	39.35	.....	13.70	19.25	5.55	.70	.15
1939	38.49	.34	12.15	19.67	4.79	1.31	.23
1940	39.23	.....	13.88	18.77	4.69	1.66	.23
1941	28.38	.....	8.83	15.67	2.13	1.58	.17
1942	32.70	.....	9.61	17.35	4.46	1.21	.07
1943	30.60	.....	13.87	13.90	2.68	.....	.15
1944	32.29	.....	13.26	15.77	3.05	.....	.21
1945	29.67	.....	11.81	13.68	3.98	.....	.20

Table 26. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL,
ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL
WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Harney County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	7.61	33.60	43.48	12.86	1.96	.49
1936	100.0	3.33	28.86	49.05	13.76	4.48	.52
1937	100.0	.....	32.20	50.19	13.62	3.51	.48
1938	100.0	.....	34.82	48.92	14.10	1.78	.38
1939	100.0	.88	31.57	51.10	12.45	3.40	.60
1940	100.0	.....	35.38	47.85	11.95	4.23	.59
1941	100.0	.....	31.11	55.21	7.51	5.57	.60
1942	100.0	.....	29.39	53.06	13.64	3.70	.21
1943	100.0	.....	45.33	45.42	8.76	.....	.49
1944	100.0	.....	41.07	48.84	9.45	.....	.65
1945	100.0	.....	39.80	46.11	13.41	.....	.67

Table 27. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Hood River County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	37.59	2.83	6.77	20.06	3.40	3.67	.86
1936	39.59	1.16	2.04	22.22	4.70	3.87	.60
1937	38.09	.....	6.99	21.75	4.62	4.01	.72
1938	39.85	.....	7.06	22.76	4.98	4.11	.94
1939	39.02	.34	8.77	22.15	3.10	3.80	.86
1940	38.96	.....	6.81	23.82	3.16	4.32	.85
1941	23.98	.....	3.91	17.03	2.08	.....	.96
1942	34.17	.....	9.41	22.43	.96	.....	1.37
1943	22.32	.....	5.75	15.97	.....	.....	.60
1944	27.58	.....	.72	21.35	.....	.....	5.51
1945	35.42	.....	6.48	23.09	1.63	.....	4.22

Table 28. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Hood River County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	7.53	18.01	53.37	9.04	9.76	2.29
1936	100.0	2.93	17.78	56.13	11.87	9.77	1.52
1937	100.0	.....	18.35	57.10	12.13	10.53	1.89
1938	100.0	.....	17.72	57.11	12.50	10.31	2.36
1939	100.0	.87	22.48	56.77	7.94	9.74	2.20
1940	100.0	.....	17.48	61.14	8.11	11.09	2.18
1941	100.0	.....	16.31	71.02	8.67	.....	4.00
1942	100.0	.....	27.54	65.64	2.81	.....	4.01
1943	100.0	.....	25.76	71.55	.....	.....	2.69
1944	100.0	.....	2.61	77.41	.....	.....	19.98
1945	100.0	.....	18.29	65.19	4.60	.....	11.91

Table 29. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Jackson County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	33.37	2.83	6.00	20.58	2.28	.92	.76
1936	31.90	1.16	6.09	20.07	2.84	.93	.81
1937	31.81	.....	6.14	20.63	3.41	.70	.93
1938	32.12	.....	6.01	20.98	3.47	.49	1.17
1939	32.68	.34	5.50	21.20	3.98	.50	1.16
1940	30.62	.....	3.94	21.35	4.53	.25	.55
1941	22.01	.....	1.51	17.25	2.24	.12	.89
1942	28.78	.....	3.72	19.88	4.40	.12	.66
1943	26.37	.....	3.38	16.59	5.51	.....	.89
1944	29.24	.....	1.85	20.03	6.25	.....	1.11
1945	28.12	.....	.....	20.93	6.09	.....	1.10

Table 30. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Jackson County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	8.48	17.98	61.67	6.83	2.76	2.28
1936	100.0	3.64	19.09	62.92	8.90	2.91	2.54
1937	100.0	.....	19.30	64.86	10.72	2.92	2.20
1938	100.0	.....	18.71	65.32	10.80	1.53	3.64
1939	100.0	1.04	16.83	64.87	12.18	1.53	3.55
1940	100.0	.....	12.87	69.72	14.79	.82	1.80
1941	100.0	.....	6.86	78.37	10.18	.55	4.04
1942	100.0	.....	12.93	69.08	15.29	.42	2.29
1943	100.0	.....	12.82	62.91	20.89	.....	3.38
1944	100.0	.....	6.33	68.50	21.37	.....	3.80
1945	100.0	.....	.....	74.43	21.66	.....	3.91

Table 31. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Jefferson County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	22.17	2.83	5.24	10.74	1.37	1.74	.25
1936	18.00	1.16	4.40	9.45	1.12	1.61	.26
1937	14.93	.....	4.68	7.53	1.09	1.43	.20
1938	16.16	.....	5.63	7.48	1.59	1.05	.41
1939	17.09	.34	6.37	7.28	1.55	1.00	.55
1940	19.06	.....	7.16	9.10	1.96	.....	.84
1941	9.65	.....	4.85	3.32	.99	.....	.49
1942	15.00	.....	8.76	3.76	2.25	.....	.23
1943	10.43	.....	6.52	1.36	2.14	.....	.41
1944	13.56	.....	6.90	3.54	2.53	.....	.59
1945	24.27	.....	5.01	12.80	6.01	.....	.45

Table 32. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL,
ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL
WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Jefferson County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	100.0	12.76	23.64	48.44	6.18	7.85	1.13
1936	100.0	6.44	24.45	52.50	6.22	8.94	1.45
1937	100.0	.....	31.35	50.43	7.30	9.58	1.34
1938	100.0	.....	34.84	46.29	9.84	6.50	2.53
1939	100.0	1.99	37.27	42.60	9.07	5.85	3.22
1940	100.0	.....	37.57	47.74	10.28	.....	4.41
1941	100.0	.....	50.26	34.40	10.26	.....	5.08
1942	100.0	.....	58.40	25.07	15.00	.....	1.53
1943	100.0	.....	62.51	13.04	20.52	.....	3.93
1944	100.0	.....	50.88	26.11	18.66	.....	4.35
1945	100.0	.....	20.64	52.74	24.76	.....	1.85

Table 33. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Josephine County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	43.69	2.83	11.38	20.40	7.95	.....	1.13
1936	47.82	1.16	13.15	23.34	8.69	.....	1.48
1937	48.80	.....	15.95	26.11	5.10	.....	1.64
1938	48.11	.....	15.71	29.88	1.16	.....	1.36
1939	46.83	.34	13.39	29.23	2.50	.....	1.37
1940	45.74	.....	12.40	31.03	1.68	.....	.63
1941	31.51	.....	.....	25.72	5.17	.....	.62
1942	28.37	.....	.....	26.49	1.50	.....	.38
1943	29.28	.....	5.70	21.39	1.30	.....	.89
1944	27.28	.....	3.12	18.98	4.16	.....	1.02
1945	43.83	.....	3.42	34.36	5.01	.....	1.04

Table 34. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Josephine County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	6.48	26.05	46.69	18.19	.....	2.59
1936	100.0	2.43	27.50	48.81	18.17	.....	3.09
1937	100.0	.....	32.79	53.50	10.45	.....	3.36
1938	100.0	.....	32.65	62.11	2.41	.....	2.83
1939	100.0	.73	28.59	62.42	5.34	.....	2.92
1940	100.0	.....	27.11	67.84	3.67	.....	1.38
1941	100.0	.....	.....	81.62	16.41	.....	1.97
1942	100.0	.....	.....	93.37	5.29	.....	1.34
1943	100.0	.....	19.47	73.05	4.44	.....	3.04
1944	100.0	.....	11.44	69.57	15.25	.....	3.74
1945	100.0	.....	7.80	78.39	11.43	.....	2.37

Table 35. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Klamath County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	29.34	2.33	5.30	15.72	.53	4.89	.57
1936	29.63	1.16	5.65	16.47	1.01	4.96	.38
1937	30.28	.....	5.99	17.97	1.02	4.84	.46
1938	30.57	.....	6.15	18.44	.79	4.80	.39
1939	34.05	.34	7.25	20.98	.24	4.74	.50
1940	32.63	.....	6.95	21.02	1.23	2.93	.50
1941	19.96	.....	2.22	15.06	2.10	.31	.27
1942	26.87	.....	4.89	17.87	3.51	.33	.27
1943	23.32	.....	3.73	14.17	4.80	.30	.32
1944	25.21	.....	4.18	16.15	4.32	.24	.32
1945	27.90	.....	5.65	17.95	3.40	.17	.73

Table 36. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Klamath County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	9.48	17.76	52.68	1.78	16.39	1.91
1936	100.0	3.91	19.07	55.59	3.41	16.74	1.28
1937	100.0	.....	19.78	59.25	3.37	15.98	1.52
1938	100.0	.....	20.12	60.32	2.58	15.70	1.28
1939	100.0	1.00	21.29	61.62	.70	13.92	1.47
1940	100.0	.....	21.30	64.42	3.77	8.98	1.53
1941	100.0	.....	11.12	75.45	10.52	1.55	1.35
1942	100.0	.....	18.20	66.51	13.06	1.23	1.00
1943	100.0	.....	15.99	60.76	20.58	1.29	1.37
1944	100.0	.....	16.58	64.06	17.14	.95	1.27
1945	100.0	.....	20.25	64.34	12.19	.61	2.62

Table 37. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Lake County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	26.82	2.83	6.85	12.76	2.23	1.76	.39
1936	24.42	1.16	4.86	13.10	3.23	1.69	.38
1937	23.92	.....	5.13	13.63	4.79	.....	.37
1938	24.30	.....	5.06	14.45	4.42	.....	.37
1939	24.77	.34	6.19	14.10	3.68	.....	.46
1940	25.17	.....	8.16	13.34	3.20	.....	.47
1941	16.32	.....	6.01	8.84	1.14	.....	.33
1942	21.13	.....	10.08	9.27	1.60	.....	.18
1943	20.54	.....	9.98	10.16	.....	.....	.40
1944	21.94	.....	9.63	10.53	1.25	.....	.53
1945	22.88	.....	9.13	12.10	1.13	.....	.52

Table 38. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL,
ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL
WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Lake County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	100.0	10.55	25.54	47.58	8.32	6.56	1.45
1936	100.0	4.75	19.90	53.64	13.23	6.92	1.56
1937	100.0	.....	21.45	56.98	20.02	.....	1.55
1938	100.0	.....	20.82	59.47	18.19	.....	1.52
1939	100.0	1.37	24.99	56.92	14.86	.....	1.86
1940	100.0	.....	32.42	53.00	12.71	.....	1.87
1941	100.0	.....	36.83	54.17	6.99	.....	2.02
1942	100.0	.....	47.70	43.87	7.57	.....	.85
1943	100.0	.....	48.59	49.46	.....	.....	1.95
1944	100.0	.....	43.89	47.99	5.70	.....	2.42
1945	100.0	.....	39.90	52.88	4.94	.....	2.27

Table 39. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Lane County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	36.71	2.83	6.40	19.29	4.71	2.71	.56
1936	33.74	1.16	6.11	18.21	4.83	2.93	.50
1937	32.98	.....	6.06	18.64	5.69	1.97	.62
1938	36.12	.....	8.06	22.36	2.58	2.44	.67
1939	30.97	.34	4.76	20.03	3.07	2.01	.76
1940	29.38	.....	.98	22.53	2.88	2.10	.89
1941	26.51	.....	.58	19.80	3.70	1.64	.79
1942	30.09	.....	2.63	22.52	2.64	1.71	.59
1943	25.11	.....	4.76	16.43	1.30	1.72	.90
1944	31.99	.....	4.96	21.33	3.22	1.52	.96
1945	35.91	.....	5.06	25.89	3.17	.....	1.79

Table 40. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Lane County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	7.71	17.43	52.55	12.83	7.95	1.53
1936	100.0	3.44	18.11	53.97	14.32	8.68	1.48
1937	100.0	.....	18.38	56.52	17.25	5.97	1.88
1938	100.0	.....	22.31	61.91	7.14	6.78	1.86
1939	100.0	1.10	15.37	64.67	9.91	6.49	2.45
1940	100.0	.....	3.34	76.68	9.80	7.15	3.03
1941	100.0	.....	2.19	74.69	13.96	6.19	2.98
1942	100.0	.....	8.74	74.87	8.78	5.68	1.96
1943	100.0	.....	18.96	65.43	5.18	6.85	3.58
1944	100.0	.....	15.50	66.68	10.07	4.75	3.00
1945	100.0	.....	14.09	72.10	8.83	.....	4.98

Table 41. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Lincoln County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	48.85	2.83	9.14	21.28	5.20	1.82	8.58
1936	45.34	1.16	9.62	20.11	6.01	.....	8.44
1937	42.74	.....	8.04	20.24	6.27	.....	8.19
1938	46.97	.....	11.88	21.03	4.84	.....	9.22
1939	52.27	.34	11.17	21.35	11.24	.....	7.67
1940	53.31	.....	11.19	22.52	11.83	.....	7.77
1941	31.31	.....	3.73	13.22	8.70	.....	5.66
1942	42.14	.....	6.44	22.01	8.43	.....	5.26
1943	39.33	.....	9.64	17.05	9.68	.....	2.96
1944	45.39	.....	6.48	24.49	11.50	.....	2.92
1945	53.29	.....	9.17	29.66	10.96	.....	3.50

Table 42. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Lincoln County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	5.79	18.71	43.56	10.65	3.73	17.56
1936	100.0	2.56	21.22	44.35	13.26	.....	18.61
1937	100.0	.....	18.81	47.36	14.67	.....	19.16
1938	100.0	.....	25.29	44.77	10.31	.....	19.63
1939	100.0	.65	21.37	41.80	21.50	.....	14.68
1940	100.0	.....	20.99	42.24	22.19	.....	14.58
1941	100.0	.....	11.91	42.22	27.79	.....	18.08
1942	100.0	.....	15.28	52.23	20.00	.....	12.48
1943	100.0	.....	24.51	43.35	24.61	.....	7.53
1944	100.0	.....	14.28	53.95	25.34	.....	6.43
1945	100.0	.....	17.21	55.66	20.57	.....	6.57

Table 43. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Linn County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	25.62	2.83	7.33	11.08	4.17	.....	.21
1936	24.46	1.16	7.04	11.75	4.28	.....	.23
1937	25.31	.....	4.29	13.44	7.31	.....	.27
1938	25.14	.....	3.46	14.11	7.29	.....	.28
1939	26.06	.34	3.28	14.95	7.25	.....	.24
1940	24.65	.....	1.36	15.65	7.33	.....	.31
1941	12.70	.....	.....	10.83	1.70	.....	.17
1942	19.56	.....	.13	12.79	6.29	.....	.35
1943	15.44	.....	2.47	9.13	3.58	.....	.26
1944	19.29	.....	2.83	12.85	3.45	.....	.16
1945	21.76	.....	3.57	15.14	2.82	.....	.23

Table 44. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL,
ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL
WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Linn County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	100.0	11.04	28.61	43.25	16.28	.....	.82
1936	100.0	4.74	28.78	48.04	17.50	.....	.94
1937	100.0	.....	16.95	53.10	28.88	.....	1.07
1938	100.0	.....	13.76	56.13	29.00	.....	1.11
1939	100.0	1.30	12.59	57.37	27.82	.....	.92
1940	100.0	.....	5.52	63.49	29.73	.....	1.26
1941	100.0	.....	.....	85.28	13.39	.....	1.34
1942	100.0	.....	.66	65.39	32.16	.....	1.79
1943	100.0	.....	16.00	59.13	23.19	.....	1.68
1944	100.0	.....	14.67	66.61	17.88	.....	.83
1945	100.0	.....	16.41	69.58	12.96	.....	1.06

Table 45. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Malheur County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	37.44	2.83	6.39	24.98	2.14	1.07	.03
1936	37.24	1.16	4.85	26.35	3.77	1.08	.03
1937	37.31	.....	6.61	28.75	1.05	.77	.13
1938	47.74	.....	11.22	32.43	2.35	1.54	.20
1939	42.96	.34	6.28	35.28	.84	.....	.22
1940	40.39	.....	6.14	33.32	.80	.....	.13
1941	28.21	.....	2.81	24.67	.54	.....	.19
1942	31.12	.....	5.68	24.71	.72	.....	.01
1943	22.35	.....	5.51	15.40	1.43	.....	.01
1944	25.25	.....	5.32	17.94	.82	1.15	.02
1945	28.38	.....	5.12	20.15	1.23	1.10	.78

Table 46. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Malheur County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	7.56	17.07	66.72	5.71	2.86	.08
1936	100.0	3.12	13.02	70.76	10.12	2.90	.08
1937	100.0	.....	17.72	77.06	2.81	2.06	.35
1938	100.0	.....	23.50	67.93	4.92	3.23	.42
1939	100.0	.79	14.62	82.12	1.96	.....	.51
1940	100.0	.....	15.20	82.50	1.98	.....	.32
1941	100.0	.....	9.96	87.45	1.91	.....	.67
1942	100.0	.....	18.25	79.40	2.31	.....	.03
1943	100.0	.....	24.65	68.90	6.40	.....	.04
1944	100.0	.....	21.07	71.05	3.25	4.55	.08
1945	100.0	.....	18.04	71.00	4.33	3.88	2.75

Table 47. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Marion County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	23.17	2.83	5.07	12.70	2.40	.....	.17
1936	23.75	1.16	5.67	14.17	2.58	.....	.17
1937	23.32	.....	4.31	14.81	4.05	.....	.15
1938	24.67	.....	4.97	15.59	3.93	.....	.18
1939	26.16	.34	5.53	16.71	3.40	.....	.18
1940	26.86	.....	5.71	17.15	3.82	.....	.18
1941	18.08	.....	3.11	12.93	1.86	.....	.18
1942	23.05	.....	6.34	13.30	3.26	.....	.15
1943	21.00	.....	7.03	10.21	3.10	.....	.66
1944	24.87	.....	7.62	13.86	2.84	.....	.55
1945	26.04	.....	8.45	14.61	2.48	.....	.50

Table 48. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Marion County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	12.22	21.88	54.81	10.36	.....	.73
1936	100.0	4.89	23.87	59.66	10.86	.....	.72
1937	100.0	.....	18.48	63.51	17.37	.....	.64
1938	100.0	.....	20.15	63.19	15.93	.....	.73
1939	100.0	1.30	21.14	63.87	13.00	.....	.69
1940	100.0	.....	21.26	63.85	14.22	.....	.67
1941	100.0	.....	17.20	71.52	10.29	.....	1.00
1942	100.0	.....	27.51	57.70	14.14	.....	.65
1943	100.0	.....	33.48	48.62	14.76	.....	3.14
1944	100.0	.....	30.64	55.73	11.42	.....	2.21
1945	100.0	.....	32.45	56.11	9.52	.....	1.92

Table 49. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Morrow County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	30.15	2.83	3.58	14.48	4.02	5.03	.21
1936	32.32	1.16	3.99	15.71	4.88	5.72	.86
1937	32.13		4.15	16.51	5.85	5.37	.25
1938	34.00		4.30	17.58	6.63	5.28	.21
1939	35.36	.34	3.80	18.24	7.34	5.22	.42
1940	33.54		1.82	18.22	7.37	5.12	1.01
1941	23.25			16.89	3.89	2.06	.41
1942	25.70		1.36	13.20	6.56	4.33	.25
1943	20.53		2.60	8.97	3.97	4.09	.90
1944	25.79		2.51	14.31	4.01	3.88	1.08
1945	30.79		5.97	16.63	3.73	3.61	.85

Table 50. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Morrow County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	9.39	11.87	48.03	13.33	16.68	.70
1936	100.0	3.59	12.34	48.61	15.10	17.70	2.66
1937	100.0		12.92	51.38	18.21	16.71	.78
1938	100.0		12.65	51.70	19.50	15.53	.62
1939	100.0	.96	10.75	51.58	20.76	14.76	1.19
1940	100.0		5.43	54.32	21.97	15.27	3.01
1941	100.0			72.65	16.73	8.86	1.76
1942	100.0		5.29	51.36	25.53	16.85	.97
1943	100.0		12.66	43.69	19.34	19.92	4.38
1944	100.0		9.73	55.49	15.55	15.04	4.19
1945	100.0		19.39	54.01	12.11	11.72	2.76

Table 51. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Multnomah County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	31.38	2.83	5.66	18.12	.32	3.13	1.32
1936	30.11	1.16	6.37	17.64	.37	3.26	1.31
1937	32.82		7.40	20.15		3.94	1.33
1938	35.28		7.56	21.51	.34	4.06	1.81
1939	37.46	.34	8.36	22.39	.34	3.98	2.05
1940	36.07		8.23	21.45	.35	3.91	2.13
1941	22.97		4.25	16.23	.15	1.44	.90
1942	32.54		7.96	19.52	.33	3.32	1.41
1943	35.56		8.01	22.48	.56	3.16	1.35
1944	29.41		6.34	17.47	.97	2.94	1.69
1945	51.37		7.14	38.36	.96	2.77	2.14

Table 52. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Multnomah County							
Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	9.02	18.04	57.74	1.02	9.97	4.21
1936	100.0	3.85	21.16	58.58	1.23	10.83	4.35
1937	100.0	.....	22.55	61.40	.....	12.00	4.05
1938	100.0	.....	21.43	60.97	.96	11.51	5.13
1939	100.0	.91	22.32	59.77	.91	10.62	5.47
1940	100.0	.....	22.82	59.47	.97	10.84	5.90
1941	100.0	.....	18.50	70.66	.65	6.27	3.92
1942	100.0	.....	24.46	59.99	1.01	10.20	4.33
1943	100.0	.....	22.53	63.22	1.57	8.89	3.80
1944	100.0	.....	21.56	59.40	3.30	10.00	5.75
1945	100.0	.....	13.90	74.67	1.87	5.39	4.17

Table 53. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Polk County							
Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	24.64	2.83	4.79	13.71	2.98	.....	.33
1936	28.45	1.16	7.84	15.12	3.97	.....	.36
1937	28.06	.....	7.34	16.18	4.19	.....	.35
1938	28.99	.....	6.12	17.38	5.13	.....	.36
1939	29.31	.34	4.17	18.12	6.31	.....	.37
1940	28.53	.....	2.95	17.95	2.25	.....	.38
1941	18.05	.....	1.04	12.75	3.95	.....	.31
1942	24.44	.....	4.45	16.18	3.47	.....	.34
1943	22.65	.....	3.39	12.81	5.93	.....	.52
1944	26.12	.....	4.55	15.79	5.14	.....	.64
1945	24.74	.....	5.50	13.81	4.50	.....	.93

Table 54. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Polk County							
Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	11.49	19.44	55.64	12.09	.....	1.34
1936	100.0	4.08	27.56	53.15	13.95	.....	1.26
1937	100.0	.....	26.16	57.66	14.93	.....	1.25
1938	100.0	.....	21.11	59.95	17.70	.....	1.24
1939	100.0	1.16	14.23	61.82	21.53	.....	1.26
1940	100.0	.....	12.54	76.29	9.56	.....	1.61
1941	100.0	.....	5.76	70.64	21.88	.....	1.72
1942	100.0	.....	18.21	66.20	14.20	.....	1.39
1943	100.0	.....	14.97	56.56	26.18	.....	2.30
1944	100.0	.....	17.42	60.45	19.68	.....	2.45
1945	100.0	.....	22.23	55.82	18.19	.....	3.76

Table 55. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Sherman County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	24.00	2.83	4.15	11.19	2.49	4.34	.....
1936	23.51	1.16	3.83	10.97	2.80	4.75	.....
1937	20.28	.....	5.07	8.10	2.96	4.15	.....
1938	19.36	.....	4.83	8.77	3.54	2.49	.....
1939	19.17	.34	4.53	9.89	4.41	.....	.....
1940	18.28	.....	4.32	9.52	4.44	.....	.....
1941	5.80	.....	.....	5.80	.....	.....	.....
1942	9.55	.....	1.54	6.87	1.14	.....	.....
1943	12.91	.....	4.71	5.64	2.56	.....	.....
1944	16.29	.....	2.35	8.64	5.30	.....	.....
1945	20.73	.....	3.33	12.17	4.23	.....	.....

Table 56. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL,
ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL
WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Sherman County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	100.0	11.32	16.60	44.76	9.96	17.36	.....
1936	100.0	4.93	16.29	46.66	11.91	20.21	.....
1937	100.0	.....	25.00	39.94	14.60	20.46	.....
1938	100.0	.....	24.61	44.68	18.03	12.68	.....
1939	100.0	1.77	23.63	51.59	23.01	.....	.....
1940	100.0	.....	23.63	52.08	24.29	.....	.....
1941	100.0	.....	.....	100.00	.....	.....	.....
1942	100.0	.....	16.13	71.94	11.94	.....	.....
1943	100.0	.....	36.48	43.69	19.83	.....	.....
1944	100.0	.....	14.43	53.04	32.54	.....	.....
1945	100.0	.....	16.06	63.53	20.41	.....	.....

Table 57. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Tillamook County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	48.65	2.83	2.40	24.82	7.52	5.28	5.80
1936	47.19	1.16	3.74	24.02	7.40	5.42	5.45
1937	47.79	.....	.57	24.36	9.04	8.73	5.09
1938	49.53	.....	4.08	24.00	9.43	5.14	6.88
1939	50.52	.34	5.46	24.34	11.16	2.96	6.26
1940	52.00	.....	4.19	25.04	13.27	3.12	6.38
1941	31.72	.....	4.36	17.97	5.18	.....	4.21
1942	39.29	.....	4.28	21.05	9.17	.....	4.79
1943	34.41	.....	6.14	17.10	6.15	.....	5.02
1944	34.55	.....	8.71	15.48	5.67	.....	4.69
1945	38.87	.....	7.87	20.30	7.39	.....	3.31

Table 58. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Tillamook County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	5.82	4.93	51.02	15.46	10.85	11.92
1936	100.0	2.46	7.92	50.90	15.68	11.49	11.55
1937	100.0	.....	1.19	50.97	18.92	18.27	10.65
1938	100.0	.....	8.24	48.45	19.04	10.38	13.89
1939	100.0	.67	10.81	48.18	22.09	5.86	12.39
1940	100.0	.....	8.06	48.15	25.52	6.00	12.27
1941	100.0	.....	13.74	56.67	16.33	.....	13.27
1942	100.0	.....	10.89	53.58	23.34	.....	12.19
1943	100.0	.....	17.84	49.69	17.87	.....	14.59
1944	100.0	.....	25.21	44.80	16.41	.....	13.57
1945	100.0	.....	20.25	52.23	19.01	.....	8.52

Table 59. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Umatilla County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	21.41	2.83	3.91	11.93	1.52	1.12	.10
1936	19.37	1.16	3.82	12.21	2.07	.01	.10
1937	17.92	.....	3.78	11.82	2.22	.....	.10
1938	19.07	.....	3.59	13.28	2.11	.....	.09
1939	19.98	.34	3.41	13.55	2.53	.....	.15
1940	19.00	.....	2.76	12.82	3.24	.....	.18
1941	12.86	.....	1.50	9.59	1.17	.....	.60
1942	16.79	.....	2.78	10.46	2.96	.....	.59
1943	13.23	.....	3.72	6.81	2.52	.....	.18
1944	15.91	.....	4.42	3.38	1.67	.....	.44
1945	21.54	.....	7.30	12.13	1.32	.....	.79

Table 60. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Umatilla County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	13.22	18.26	55.72	7.10	5.23	.47
1936	100.0	5.99	19.72	63.04	10.69	.05	.52
1937	100.0	.....	21.09	65.96	12.39	.....	.56
1938	100.0	.....	18.83	69.64	11.06	.....	.47
1939	100.0	1.70	17.07	67.82	12.66	.....	.75
1940	100.0	.....	14.53	67.47	17.05	.....	.95
1941	100.0	.....	11.66	74.57	9.10	.....	4.67
1942	100.0	.....	16.56	62.50	17.63	.....	3.51
1943	100.0	.....	23.12	51.47	19.05	.....	1.36
1944	100.0	.....	27.78	53.96	10.50	.....	2.77
1945	100.0	.....	33.89	56.31	6.13	.....	3.67

Table 61. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Union County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	26.45	2.83	6.07	13.12	3.30	.31	.82
1936	24.47	1.16	5.21	13.02	4.24	.....	.84
1937	23.53	.....	5.22	12.89	4.78	.....	.64
1938	25.42	.....	6.43	13.96	4.40	.....	.63
1939	25.76	.34	6.69	13.93	4.17	.....	.63
1940	26.40	.....	6.00	14.58	3.94	.....	1.88
1941	15.58	.....	1.67	11.24	2.10	.....	.57
1942	18.18	.....	3.15	12.78	1.89	.....	.36
1943	16.32	.....	3.11	10.52	1.87	.....	.82
1944	23.30	.....	6.42	12.72	2.53	.....	1.63
1945	23.02	.....	5.98	12.84	3.35	.....	.85

Table 62. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL,
ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL
WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Union County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	100.0	10.70	22.95	49.60	12.48	1.17	3.10
1936	100.0	4.74	21.29	53.21	17.33	.....	3.43
1937	100.0	.....	22.18	54.78	20.32	.....	2.72
1938	100.0	.....	25.29	54.92	17.31	.....	2.48
1939	100.0	1.32	25.97	54.08	16.19	.....	2.44
1940	100.0	.....	22.73	55.23	14.92	.....	7.12
1941	100.0	.....	10.72	72.14	13.48	.....	3.66
1942	100.0	.....	17.33	70.30	10.40	.....	1.98
1943	100.0	.....	19.06	64.46	11.46	.....	5.02
1944	100.0	.....	27.55	54.59	10.86	.....	7.00
1945	100.0	.....	25.98	55.78	14.55	.....	3.69

Table 63. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Wallowa County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	29.52	2.83	3.56	15.22	4.60	2.61	.70
1936	30.96	1.16	4.83	15.86	5.68	2.25	1.18
1937	30.16	.....	5.08	16.06	6.00	2.07	.95
1938	30.08	.....	5.40	14.41	7.41	1.93	.93
1939	27.38	.34	6.79	12.43	6.55	.39	.88
1940	28.52	.....	7.07	12.75	7.36	.....	1.34
1941	14.06	.....	3.24	5.38	4.58	.....	.86
1942	22.23	.....	5.63	10.69	5.38	.....	.53
1943	20.29	.....	5.58	8.84	4.71	.....	1.16
1944	19.34	.....	4.03	9.48	4.67	.....	1.16
1945	20.84	.....	5.57	8.64	5.32	.....	1.31

Table 64. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Wallowa County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	9.59	12.06	51.56	15.58	8.84	2.37
1936	100.0	3.75	15.60	51.23	18.34	7.27	3.81
1937	100.0	.....	16.84	53.25	19.90	6.86	3.15
1938	100.0	.....	17.95	47.91	24.63	6.42	3.09
1939	100.0	1.24	24.80	45.40	23.92	1.43	3.21
1940	100.0	.....	24.79	44.70	25.81	.....	4.70
1941	100.0	.....	23.04	38.26	32.57	.....	6.12
1942	100.0	.....	25.33	48.09	24.20	.....	2.38
1943	100.0	.....	27.51	43.57	23.21	.....	5.72
1944	100.0	.....	20.84	49.02	24.15	.....	6.00
1945	100.0	.....	26.73	41.46	25.53	.....	6.29

Table 65. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Wasco County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	37.06	2.83	7.52	13.56	5.44	6.32	1.39
1936	36.38	1.16	6.82	14.35	7.22	6.05	1.78
1937	34.98	.....	8.04	14.36	6.41	4.30	1.87
1938	33.31	.....	8.26	14.19	7.00	1.93	1.93
1939	35.49	.34	8.38	15.53	6.97	1.56	2.71
1940	35.87	.....	9.03	16.25	7.22	1.52	1.85
1941	19.82	.....	2.46	10.81	5.27	.....	1.28
1942	24.39	.....	5.21	10.62	6.46	.....	2.10
1943	16.38	.....	5.47	8.58	.75	.....	1.58
1944	22.15	.....	7.62	9.33	3.57	.....	1.63
1945	24.86	.....	4.37	10.21	8.13	.....	2.15

Table 66. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Wasco County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	7.64	20.29	36.59	14.68	17.05	3.75
1936	100.0	3.10	18.24	38.39	19.32	16.19	4.76
1937	100.0	.....	22.98	41.05	18.33	12.29	5.35
1938	100.0	.....	24.80	42.60	21.02	5.79	5.79
1939	100.0	.96	23.61	43.76	19.64	4.39	7.64
1940	100.0	.....	25.17	45.30	20.13	4.24	5.16
1941	100.0	.....	12.41	54.54	26.59	.....	6.46
1942	100.0	.....	21.36	43.54	26.49	.....	8.61
1943	100.0	.....	33.39	52.38	4.58	.....	9.65
1944	100.0	.....	34.40	42.12	16.12	.....	7.36
1945	100.0	.....	17.58	41.07	32.70	.....	8.65

Table 67. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Washington County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	30.90	2.83	5.73	16.74	5.44	.....	.16
1936	30.30	1.16	4.82	16.74	7.38	.....	.20
1937	29.09	.....	5.61	17.11	6.12	.....	.25
1938	31.57	.....	5.46	18.76	7.11	.....	.24
1939	33.35	.34	7.13	20.44	5.17	.....	.27
1940	32.84	.....	5.51	20.91	6.03	.....	.39
1941	24.17	.....	1.67	17.16	4.98	.....	.36
1942	30.74	.....	5.05	19.06	6.33	.....	.30
1943	25.77	.....	7.09	13.99	4.08	.....	.61
1944	32.26	.....	4.62	19.96	4.76	.....	2.92
1945	37.22	.....	5.59	24.42	4.37	.....	2.84

Table 68. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL,
ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL
WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Washington County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	100.0	9.16	18.54	54.17	17.61	.....	.52
1936	100.0	3.83	15.91	55.25	24.35	.....	.66
1937	100.0	.....	19.28	58.82	21.04	.....	.86
1938	100.0	.....	17.30	59.42	22.52	.....	.76
1939	100.0	1.02	21.38	61.29	15.50	.....	.81
1940	100.0	.....	16.78	63.67	18.36	.....	1.19
1941	100.0	.....	6.91	71.00	20.60	.....	1.49
1942	100.0	.....	16.43	62.00	20.59	.....	.98
1943	100.0	.....	27.51	34.29	15.83	.....	2.37
1944	100.0	.....	14.32	61.87	14.76	.....	9.05
1945	100.0	.....	15.02	65.61	11.74	.....	7.63

Table 69. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Wheeler County

Year	Total	State	County	School	Roads	Debt service	Miscel- laneous
1935	30.15	2.83	3.97	14.68	1.81	5.90	.96
1936	26.70	1.16	3.95	13.98	1.02	5.64	.95
1937	31.23	.....	5.40	15.43	3.46	5.97	.97
1938	27.27	.....	4.64	13.00	3.48	5.33	.82
1939	30.31	.34	4.71	15.33	3.53	5.18	1.22
1940	31.64	.....	4.18	15.82	3.65	6.41	1.58
1941	20.89	.....	2.57	11.00	2.71	2.99	1.62
1942	25.35	.....	4.25	12.33	3.71	3.92	.94
1943	23.92	.....	4.37	10.58	3.85	3.57	1.55
1944	28.93	.....	5.81	12.48	4.52	3.38	2.74
1945	27.82	.....	6.45	12.08	3.62	3.20	2.47

Table 70. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Wheeler County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	9.39	13.17	48.69	6.00	19.57	3.18
1936	100.0	4.35	14.79	52.36	3.82	21.12	3.56
1937	100.0	.....	17.29	49.41	11.08	19.12	3.10
1938	100.0	.....	17.01	47.67	12.76	19.55	3.01
1939	100.0	1.12	15.54	50.58	11.65	17.09	4.02
1940	100.0	.....	13.21	50.00	11.54	20.26	4.99
1941	100.0	.....	12.30	52.66	12.97	14.31	7.75
1942	100.0	.....	16.77	49.43	14.64	15.46	3.71
1943	100.0	.....	18.27	44.23	16.10	14.92	6.48
1944	100.0	.....	20.08	43.14	15.62	11.68	9.47
1945	100.0	.....	23.18	43.42	13.01	11.50	8.88

Table 71. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Yamhill County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	28.48	2.83	7.28	14.67	3.46	.....	.24
1936	27.19	1.16	6.64	15.49	3.65	.....	.25
1937	29.24	.....	6.04	16.92	5.99	.....	.29
1938	28.03	.....	4.66	17.43	5.67	.....	.27
1939	29.28	.34	4.59	18.10	5.97	.....	.28
1940	29.83	.....	5.38	18.61	5.53	.....	.31
1941	20.78	.....	2.72	15.02	2.70	.....	.34
1942	24.05	.....	2.94	17.53	3.17	.....	.41
1943	20.03	.....	1.64	11.47	6.18	.....	.74
1944	26.95	.....	3.88	16.08	6.28	.....	.71
1945	29.84	.....	5.72	18.21	4.89	.....	1.02

Table 72. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Yamhill County

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	9.94	25.56	51.51	12.15	.....	.84
1936	100.0	4.27	24.42	56.97	13.42	.....	.92
1937	100.0	.....	20.66	57.37	20.43	.....	.99
1938	100.0	.....	16.63	62.13	20.23	.....	.96
1939	100.0	1.16	15.68	61.82	20.39	.....	.96
1940	100.0	.....	13.03	62.39	13.54	.....	1.04
1941	100.0	.....	13.09	72.23	12.99	.....	1.64
1942	100.0	.....	12.22	72.89	13.13	.....	1.70
1943	100.0	.....	8.19	57.26	30.85	.....	3.69
1944	100.0	.....	14.40	59.67	23.30	.....	2.63
1945	100.0	.....	19.17	61.03	16.39	.....	3.42

Trends in tax levies in Oregon counties from 1935 to 1945

The data in Tables 73 and 74, together with the graphical presentations in Figures 2 and 3, based on these tables, indicate with a few exceptions an appreciable downward trend in both rural and urban tax levies during the 11-year period 1935 to 1945. The counties in the tables and the graphs are arranged in order of millage levy decreases on rural properties.

Counties registering increased levies upon rural valuations for the period under consideration are: Multnomah 7.34 mills, Washington 1.65 mills, Marion .56 mills, and Lincoln .36 mills. Counties registering increased levies upon urban valuations are: Lake 2.19 mills and Harney 2.44 mills.

Table 73. NUMBER OF MILLS BY WHICH THE 1943 TO 1945 AVERAGE MILLAGE LEVIES FALL BELOW THE 1935 TO 1937 AVERAGE MILLAGE LEVIES BY COUNTIES.

County	Rural	Urban
Curry	20.59	26.08
Coos	16.27	27.70
Wasco	15.57	19.02
Josephine	13.31	35.19
Wallowa	11.98	17.41
Tillamook	11.94	12.78
Gilliam	10.10	27.09
Hood River	9.98	17.53
Malheur	8.67	37.15
Douglas	8.55	20.71
Clackamas	6.85	8.84
Linn	6.30	12.28
Sherman	6.29	18.92
Clatsop	6.09	24.63
Morrow	5.83	10.09
Grant	5.73	17.62
Harney	4.92	+2.44
Jackson	4.45	20.28
Klamath	4.44	.88
Columbia	4.39	6.47
Deschutes	4.25	17.72
Baker	4.15	8.16
Crook	3.99	27.93
Union	3.94	11.09
Lane	3.48	10.83
Lake	3.26	+2.19
Yamhill	2.69	5.08
Umatilla	2.68	6.05
Polk	2.55	12.46
Wheeler	2.54	6.65
Jefferson	2.28	4.27
Benton	2.18	11.41
Lincoln	+ .36	9.00
Marion	+ .56	.55
Washington	+1.65	2.76
Multnomah	+7.34	6.10

+ Indicates increase in 1943 to 1945 average millage levies over the 1935 to 1937 average millage levies.

The average millage levy decrease indicated on the rural valuations of 32 counties is 6.88 mills and on the urban valuation of 34 counties is 14.72 mills.

The average percentage decrease indicated in millage levies on the rural and urban valuations of the corresponding counties is 20.24 and 22.24.¹ The urban levies therefore indicate a slightly greater decrease than the rural levies during this 11-year period.

¹The averages used here are the simple arithmetic averages.

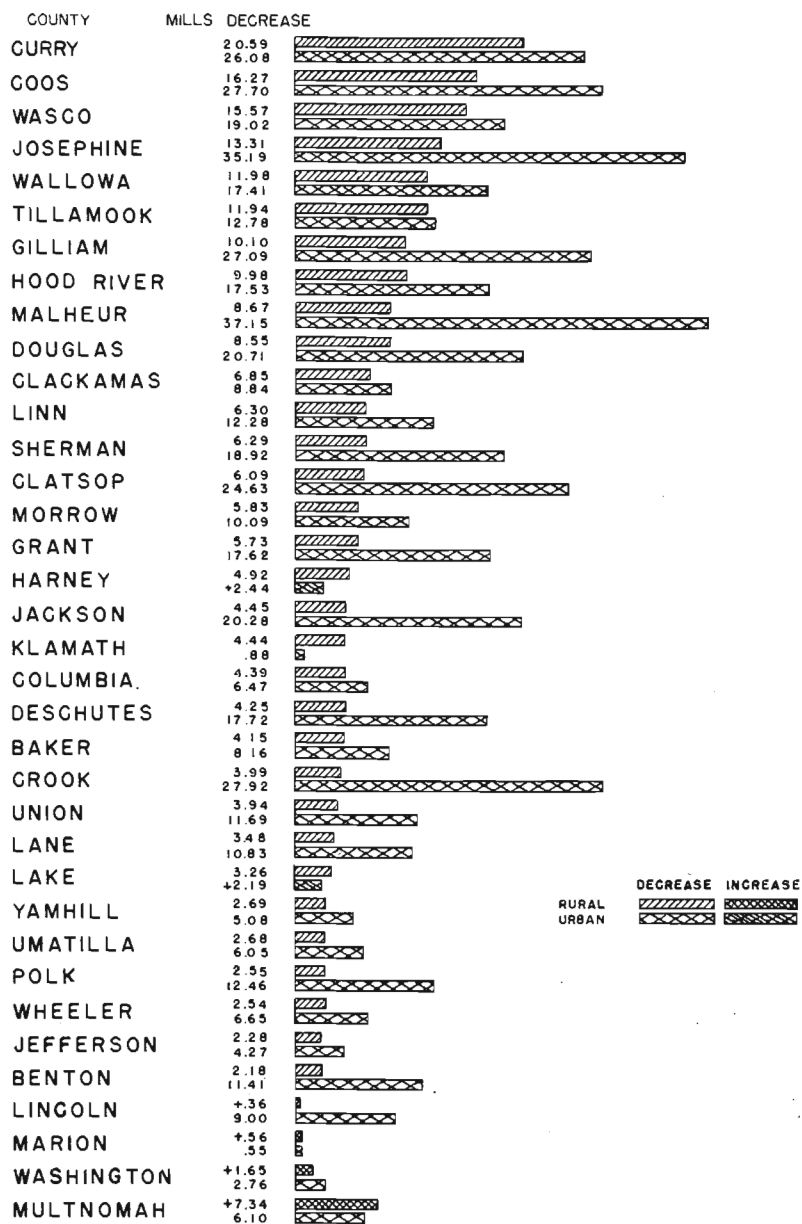


Figure 2. Decrease in the average millage levies for 1943-1945 under the average millage levies for 1935-1937.

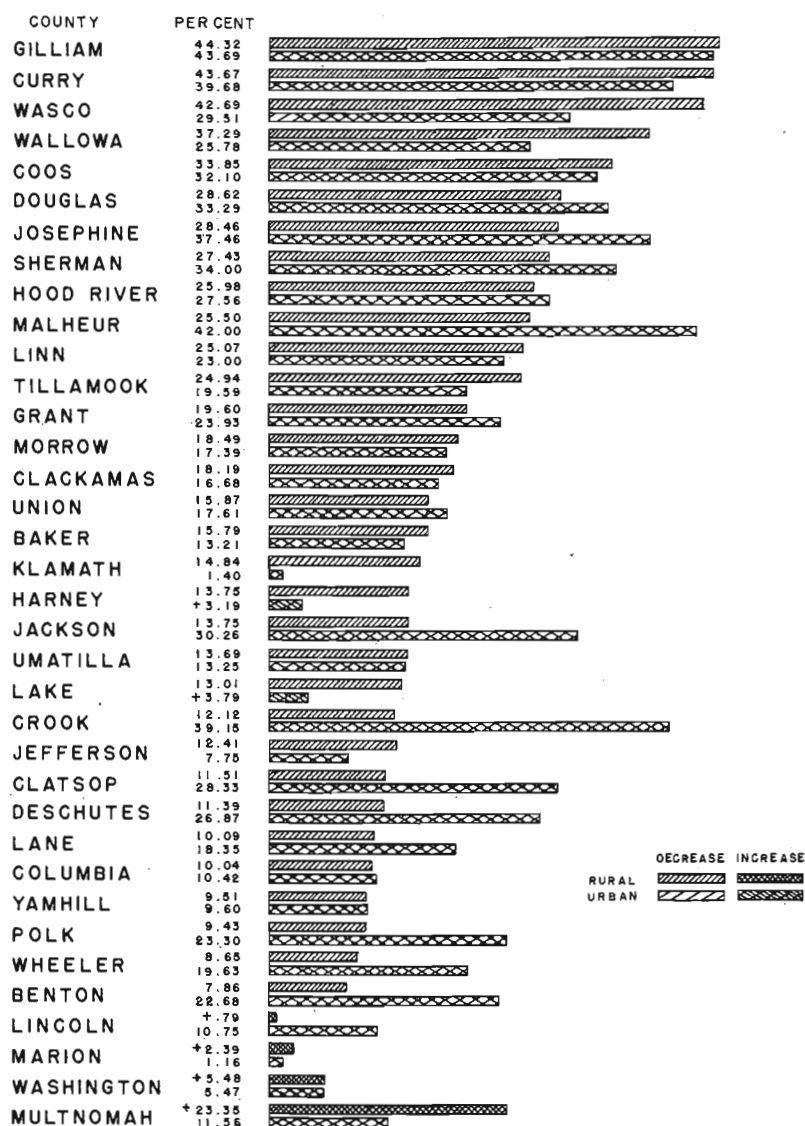


Figure 3. Per cent decrease of 1943-1945 average levies under the average 1935-37 levies, by counties.

Table 74. PER CENT FALL OF 1943 TO 1945 AVERAGE MILLAGE LEVIES BELOW THE 1935 TO 1937 AVERAGE MILLAGE LEVIES BY COUNTIES

County	Rural	Urban
Gilliam	44.32	43.69
Curry	43.67	39.68
Wasco	42.69	29.51
Wallowa	37.29	25.78
Coos	33.85	32.10
Douglas	28.62	33.29
Josephine	28.46	37.46
Sherman	27.43	34.00
Hood River	25.98	27.56
Malheur	25.50	42.00
Linn	25.07	23.00
Tillamook	24.94	19.59
Grant	19.60	23.93
Morrow	18.49	17.39
Clackamas	18.19	16.68
Union	15.87	17.61
Baker	15.79	13.21
Klamath	14.84	1.40
Harney	13.75	+ 3.19
Jackson	13.75	30.26
Umatilla	13.69	13.25
Lake	13.01	+ 3.79
Crook	12.12	39.15
Jefferson	12.41	7.75
Clatsop	11.51	28.33
Deschutes	11.39	26.87
Lane	10.09	18.35
Columbia	10.04	10.42
Yamhill	9.51	9.60
Polk	9.43	23.30
Wheeler	8.65	19.63
Benton	7.86	22.68
Lincoln	+ .79	10.75
Marion	+ 2.39	1.16
Washington	+ 5.48	5.47
Multnomah	+23.35	11.56

+ Indicates per cent increase of 1943 to 1945 average millage levies over the 1935 to 1937 average millage levies.

DISTRIBUTION OF RURAL LEVIES AND TAXES BY SECTIONS

Tables 75-84 present the tax levies and total taxes by sections or groups of counties. As explained in the introduction of this study, the state has been divided into four sections, the Willamette Valley Counties (including Columbia County), the Coast Counties, Southern Oregon Counties, and Eastern Oregon Counties. All levies are weighted levies on equalized valuations.

Weighted average levies on rural valuations by sections, 1935 to 1945

Weighted average levies on rural valuations for state, county, schools, road, debt service, and miscellaneous purposes for each of the four groups of counties of the state are presented in Tables 75, 76, 77, and 78. The data cover the 11-year period, 1935 to 1945 inclusive. These data permit of intergroup comparisons for similar

functions as well as comparisons of levies and trends for different functions within the same group.

Figures 4, 5, 6, and 7 present the tax trends of these groups of counties for a 36-year period, 1910 to 1945 inclusive, covering thereby the data of the earlier study as well as the data of the present study.¹

Table 75. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Coast Counties
(Counties included: Clatsop, Coos, Curry, Lincoln, Tillamook)

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	48.58	2.83	7.40	21.34	6.68	3.56	6.77
1936	48.23	1.16	7.88	22.27	6.95	3.06	6.91
1937	48.56	.....	6.97	22.98	7.35	4.51	6.75
1938	50.93	.....	9.47	23.02	7.28	3.77	7.39
1939	51.31	.34	13.96	18.63	8.85	2.59	6.94
1940	50.87	.....	7.78	25.18	8.80	2.30	6.81
1941	34.63	.....	3.84	18.93	4.87	2.66	4.33
1942	41.38	.....	5.18	22.12	7.14	2.18	4.76
1943	35.73	.....	5.63	16.96	6.03	2.62	4.49
1944	35.64	.....	5.94	18.75	5.79	.80	4.36
1945	39.80	.....	6.24	21.07	6.68	.31	5.50

Table 76. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Willamette Valley Counties
(Counties included: Benton, Clackamas, Columbia, Lane, Linn, Marion, Multnomah, Polk, Washington, Yamhill)

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	30.92	2.83	6.76	16.58	3.21	1.11	.43
1936	30.63	1.16	6.61	17.16	3.88	1.37	.45
1937	31.06	.....	6.46	18.24	4.50	1.33	.50
1938	32.46	.....	6.58	19.63	4.29	1.37	.59
1939	32.63	.34	6.08	20.16	4.08	1.33	.64
1940	30.97	.....	4.36	20.58	3.92	1.33	.78
1941	21.54	.....	2.03	16.17	2.32	.46	.56
1942	29.12	.....	4.71	18.49	3.51	.79	.62
1943	25.31	.....	5.58	15.17	2.85	.90	.81
1944	28.68	.....	5.47	17.66	3.21	1.18	1.16
1945	35.13	.....	6.05	23.52	3.15	.96	1.45

¹See above p. 1, reference to Experiment Station Bulletin 346.

Table 77. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Southern Oregon Counties
(Counties included: Douglas, Jackson, Josephine)

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	33.24	2.83	7.33	17.54	3.55	.44	1.55
1936	32.51	1.16	7.82	17.78	3.66	.37	1.72
1937	31.97		6.74	18.50	3.10	2.15	1.48
1938	32.75		7.70	19.95	3.19	.19	1.72
1939	31.20	.34	5.81	19.46	3.56	.20	1.83
1940	30.05		3.53	20.40	4.56	.10	1.41
1941	22.24		.60	16.43	3.95	.05	1.21
1942	24.64		1.49	17.23	4.87	.05	1.00
1943	21.54		2.05	12.79	5.89		.81
1944	24.88		1.96	16.46	5.49		.97
1945	30.19		2.05	22.30	4.76		1.08

Table 78. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Eastern Oregon Counties
(Counties included: Baker, Crook, Deschutes, Gilliam, Grant, Harney, Hood River, Jefferson, Klamath, Lake, Malheur, Morrow, Sherman, Umatilla, Union, Wallowa, Wasco, Wheeler)

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	28.38	2.83	5.57	14.23	2.36	2.96	.43
1936	27.92	1.16	5.25	15.13	3.03	2.86	.49
1937	26.96		5.54	15.34	3.10	2.52	.46
1938	28.67		6.30	16.29	3.27	2.34	.47
1939	29.34	.34	6.18	17.23	3.07	1.91	.61
1940	28.79		5.87	17.08	3.38	1.71	.75
1941	18.10		2.69	12.45	1.93	.48	.55
1942	22.98		4.82	14.00	3.02	.64	.50
1943	19.00		4.78	10.43	2.64	.62	.53
1944	22.70		4.93	13.34	3.09	.43	.91
1945	25.46		6.24	14.82	2.91	.46	1.03

Table 79. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED RURAL VALUATIONS
FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES
FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

State of Oregon

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	31.94	2.83	6.44	16.28	3.28	1.95	1.16
1936	31.54	1.16	6.36	16.98	3.85	1.98	1.21
1937	31.32		6.20	17.67	4.13	2.14	1.18
1938	32.85		6.85	18.77	4.10	1.84	1.29
1939	32.99	.34	6.81	18.88	4.10	1.55	1.31
1940	31.83		5.14	19.68	4.21	1.44	1.36
1941	21.44		2.29	15.06	2.54	.62	.93
1942	26.99		4.49	17.02	3.75	.78	.95
1943	23.49		4.97	13.37	3.30	.85	1.00
1944	26.71		4.99	16.07	3.58	.77	1.30
1945	31.77		5.76	20.08	3.49	.63	1.59

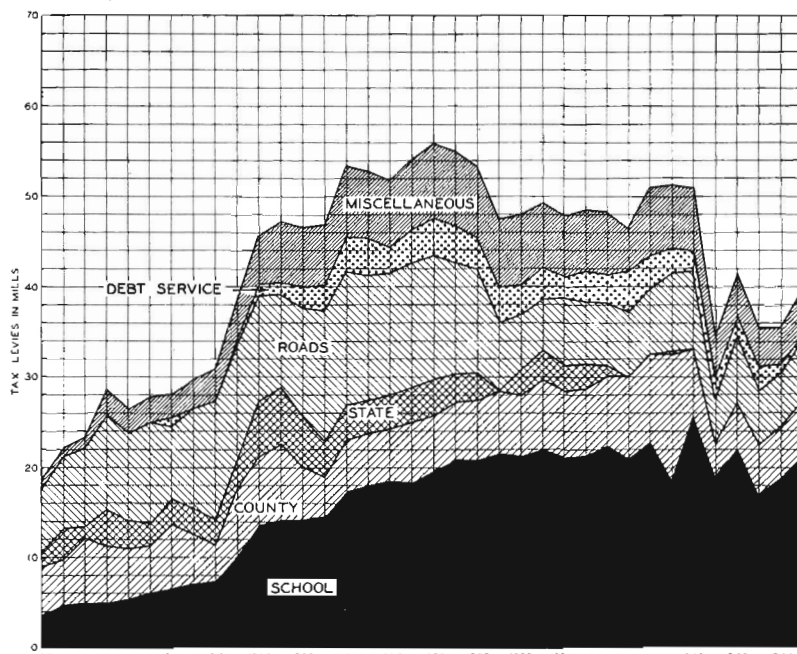


Figure 4. Weighted average levies on rural valuation, Coast Counties, 1910-1945.

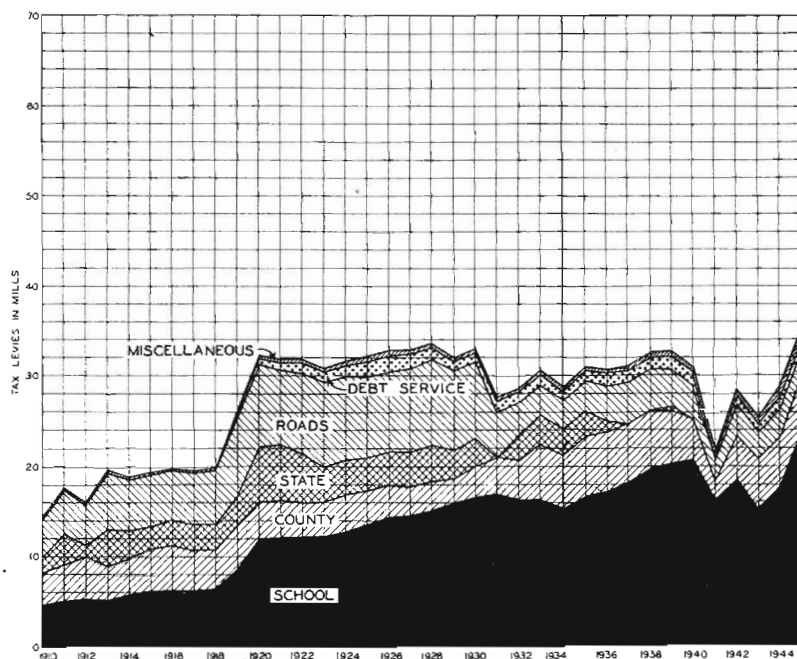


Figure 5. Weighted average levies on rural valuation, Willamette Valley Counties, 1910-1945.

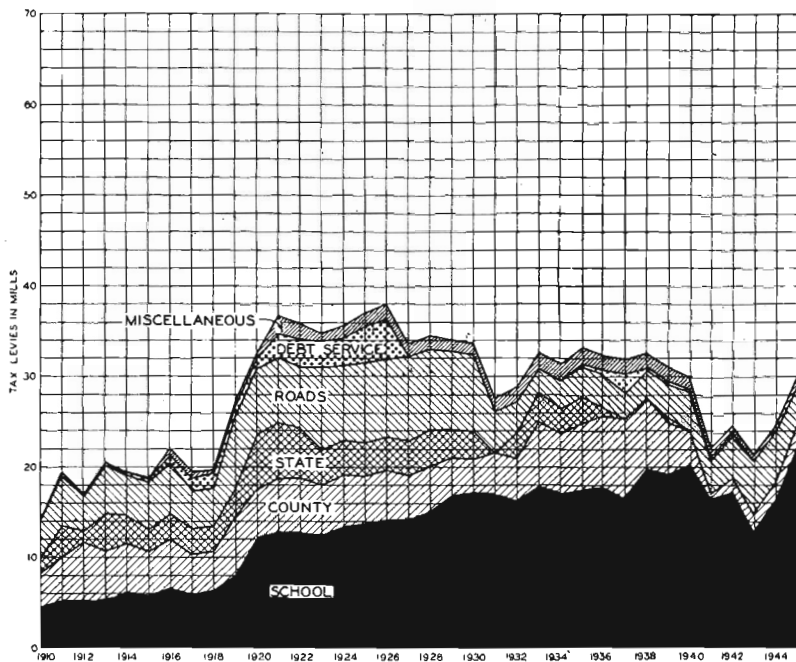


Figure 6. Weighted average levies on rural valuation, Southern Oregon Counties, 1910-1945.

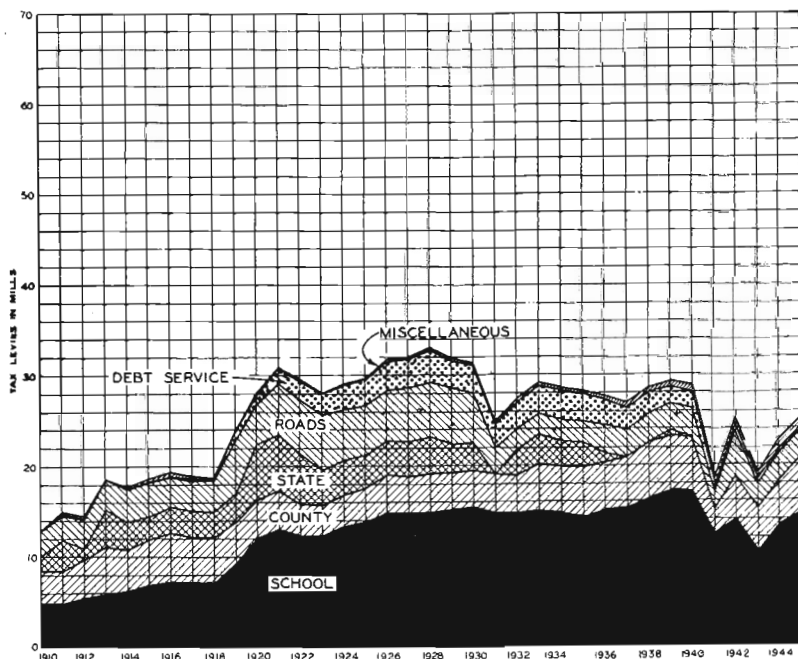


Figure 7. Weighted average levies on rural valuation, Eastern Oregon counties, 1910-1945.

Percentage distribution of rural levies

Because of the relatively short period covered by this study no detailed analysis of the statistical data presented in Tables 80, 81, 82, 83, and 84 is necessary. A general observation of these tables will suffice to indicate trends. With the exception of a levy of .34 mill on the 1939 assessment rolls no levy for state purposes has been necessary since 1936. Revenues derived from independent sources, especially from income and excise taxes, account for the disappearance of the levies for state purposes.

The three most important rural property levies continue to be the levies for county, road, and school purposes.¹ In the Coast Counties the levies for miscellaneous purposes are significant because of the inclusion of port costs in this category. No marked trends are discernible in the rural county and road levies for the state as a whole when measured in percentages of total rural levies. This is also true for the different groups of counties other than the Southern Oregon Counties. In this group of counties, a decrease in levies for county purposes and an increase in levies for road purposes is discernible when measured in percentages of total rural levies.

Of all the rural general property taxes, the levies for public school purposes are by far the most important. For the state as a whole the levies for public school purposes have averaged 59.22 per cent of all rural tax levies for the eleven years under consideration. For the Coast Counties these levies have so averaged 48.14 per cent; for the Willamette Valley Counties 62.41 per cent; for the Southern Oregon Counties 63.61 per cent; and for the Eastern Oregon Counties 57.97 per cent. As during the earlier years a distinguishing characteristic of these levies is that the trend has been universally and markedly upward, reaching on the 1945 tax rolls 48.14 per cent of total rural levies in Coast Counties, 57.97 per cent in Eastern Oregon Counties, 62.41 per cent in Willamette Valley Counties, and 63.61 per cent of total rural levies in Southern Oregon Counties.

The percentage distributions of rural levies for the four groups of counties, covering a period of 36 years, 1910 to 1945 inclusive, are graphically presented in Figures 8, 9, 10, and 11. The graphs cover the data of the earlier study as well as of the present study.

¹Itemized county expenditures. The following purposes are among the more important for which the revenues from county levies are expended:

Maintenance of the following county offices: assessor, sheriff, clerk, treasurer, school superintendent, surveyor, and recorder.

Court expenses including: district attorney's office, county court, circuit court, justice court, and juvenile court.

Charities and corrections including: poor relief, widows' pensions, indigent soldiers, and jail.

Miscellaneous items such as: health nurse, county agent, elections, fruit inspection, forest protection, cattle indemnity, and sealer of weights and measures.

Table 80. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Coast Counties
(Counties included: Clatsop, Coos, Curry, Lincoln, Tillamook)

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	5.83	15.23	43.93	13.75	7.33	13.94
1936	100.0	2.41	16.34	46.17	14.41	6.34	14.33
1937	100.0	.....	14.35	47.32	15.14	9.29	13.90
1938	100.0	.....	18.59	45.20	14.29	7.40	14.51
1939	100.0	.66	27.21	36.31	17.25	5.05	13.53
1940	100.0	.....	15.29	49.50	17.30	4.52	13.39
1941	100.0	.....	11.09	54.66	14.06	7.68	12.50
1942	100.0	.....	12.52	53.46	17.25	5.27	11.50
1943	100.0	.....	15.76	47.47	16.88	7.33	12.57
1944	100.0	.....	16.67	52.61	16.25	2.24	12.23
1945	100.0	.....	15.68	52.94	16.78	.78	13.82

Table 81. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Willamette Valley Counties
(Counties included: Benton, Clackamas, Columbia, Lane, Linn, Marion, Multnomah, Polk, Washington, Yamhill)

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	9.15	21.86	53.62	10.38	3.59	1.39
1936	100.0	3.79	21.58	56.02	12.67	4.47	1.47
1937	100.0	.....	20.82	58.78	14.50	4.29	1.61
1938	100.0	.....	20.27	60.47	13.22	4.22	1.82
1939	100.0	1.04	18.63	61.78	12.50	4.07	1.96
1940	100.0	.....	14.08	66.45	12.66	4.29	2.52
1941	100.0	.....	9.42	75.07	10.77	2.14	2.60
1942	100.0	.....	16.75	65.75	12.48	2.81	2.20
1943	100.0	.....	22.05	59.94	11.26	3.56	3.20
1944	100.0	.....	19.07	61.58	11.19	4.11	4.04
1945	100.0	.....	17.22	66.95	8.97	2.73	4.13

Table 82. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Southern Oregon Counties
(Counties included: Douglas, Jackson, Josephine)

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	8.51	22.05	52.77	10.70	1.32	4.66
1936	100.0	3.57	24.05	54.69	11.26	1.14	5.29
1937	100.0	.....	21.08	57.87	9.70	6.73	4.63
1938	100.0	.....	23.51	60.92	9.74	.58	5.25
1939	100.0	1.09	18.62	62.37	11.41	.64	5.87
1940	100.0	.....	11.91	67.89	15.17	.33	4.69
1941	100.0	.....	2.70	73.86	17.76	.22	5.44
1942	100.0	.....	6.05	69.93	19.76	.20	4.06
1943	100.0	.....	9.52	59.38	27.34	.....	3.76
1944	100.0	.....	7.88	66.16	22.07	.....	3.90
1945	100.0	.....	6.79	73.87	15.77	.....	3.58

Table 83. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Eastern Oregon Counties
(Counties included: Baker, Crook, Deschutes, Gilliam, Grant, Harney, Hood River, Jefferson, Klamath, Lake, Malheur, Morrow, Sherman, Umatilla, Union, Wallowa, Wasco, Wheeler)

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	9.97	19.63	50.14	8.32	10.43	1.52
1936	100.0	4.15	18.80	54.19	10.85	10.24	1.76
1937	100.0	.....	20.55	56.90	11.50	9.35	1.71
1938	100.0	.....	21.97	56.82	11.41	8.16	1.64
1939	100.0	1.16	21.06	58.73	10.46	6.51	2.08
1940	100.0	.....	20.39	59.33	11.74	5.94	2.61
1941	100.0	.....	14.86	68.78	10.66	2.65	3.04
1942	100.0	.....	20.97	60.92	13.14	2.79	2.18
1943	100.0	.....	25.16	54.89	13.89	3.26	2.79
1944	100.0	.....	21.72	58.77	13.61	1.89	4.01
1945	100.0	.....	24.51	58.21	11.43	1.81	4.05

Table 84. TAX LEVIES ON EQUALIZED RURAL VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

State of Oregon

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	100.0	8.86	20.16	50.97	10.27	6.11	3.63
1936	100.0	3.68	20.16	53.84	12.21	6.28	3.84
1937	100.0	.....	19.80	56.42	13.19	6.83	3.77
1938	100.0	.....	20.85	57.14	12.48	5.60	3.93
1939	100.0	1.03	20.64	57.23	12.43	4.70	3.97
1940	100.0	.....	16.15	61.83	13.23	4.52	4.27
1941	100.0	.....	10.68	70.24	11.85	2.89	4.34
1942	100.0	.....	16.64	63.06	13.89	2.89	3.52
1943	100.0	.....	21.16	56.92	14.05	3.62	4.26
1944	100.0	.....	18.68	60.16	13.40	2.88	4.87
1945	100.0	.....	18.26	63.65	11.06	2.00	5.04

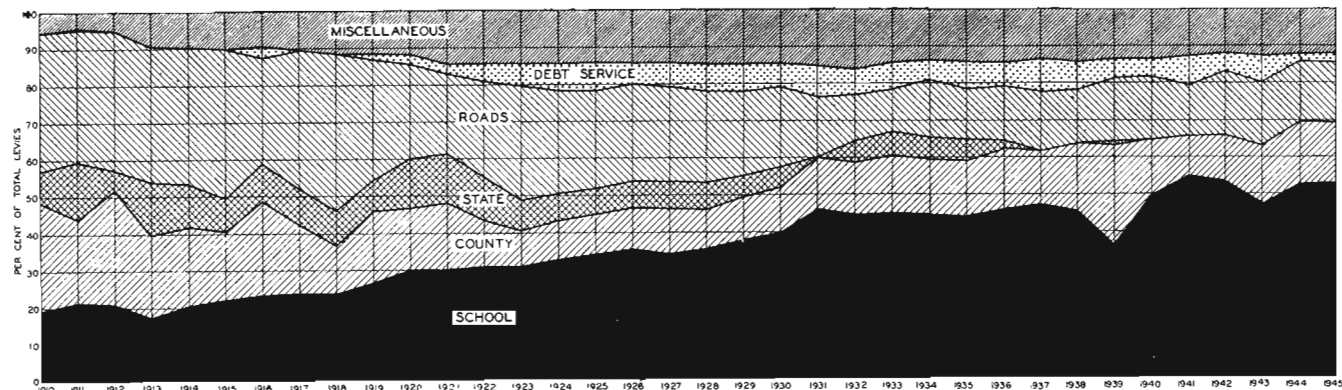


Figure 8. Tax levies on rural valuation of Coast Counties in percentages of total weighted levies for purposes indicated, 1910-1945.

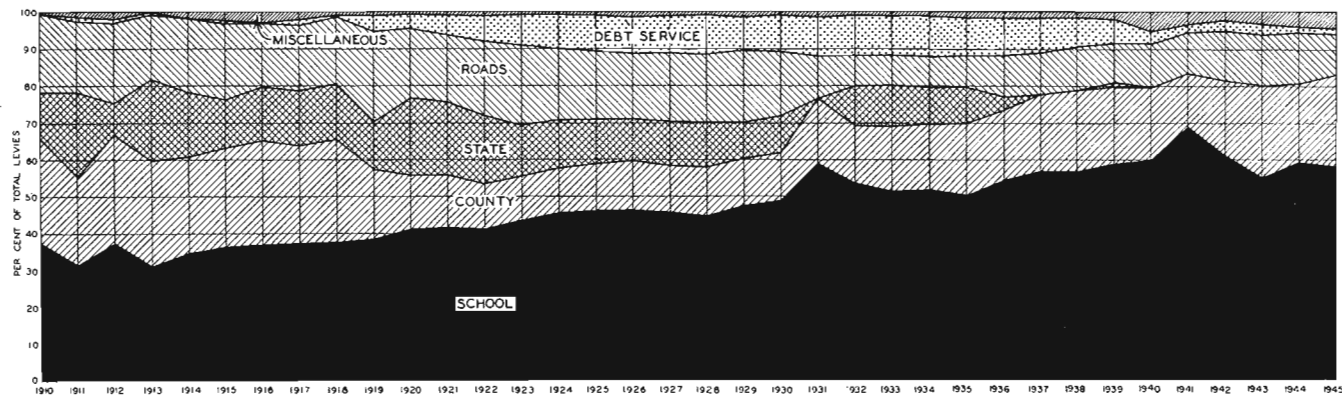


Figure 9. Tax levies on rural valuation of Willamette Valley Counties in percentages of total weighted levies for purposes indicated, 1910-1945.

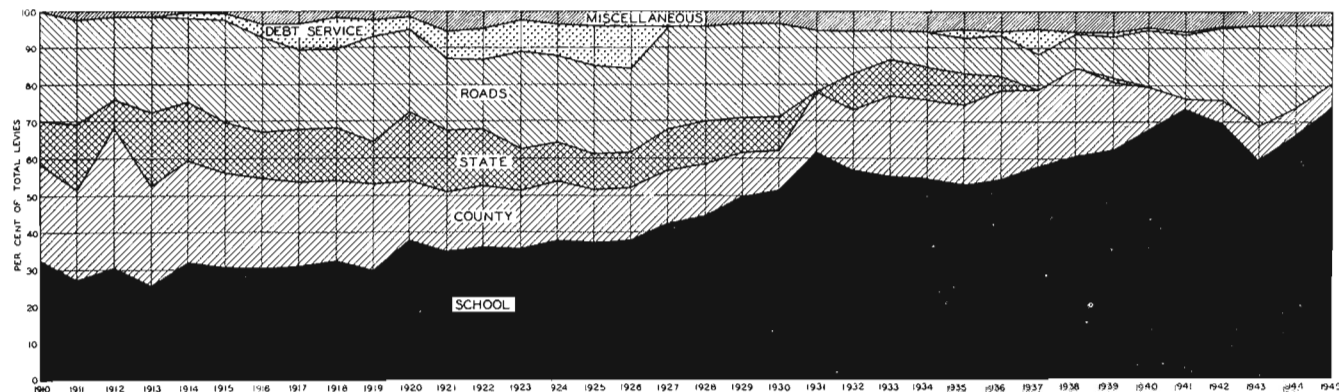


Figure 10. Tax levies on rural valuation of Southern Oregon Counties in percentages of total weighted levies for purposes indicated, 1910-1945.

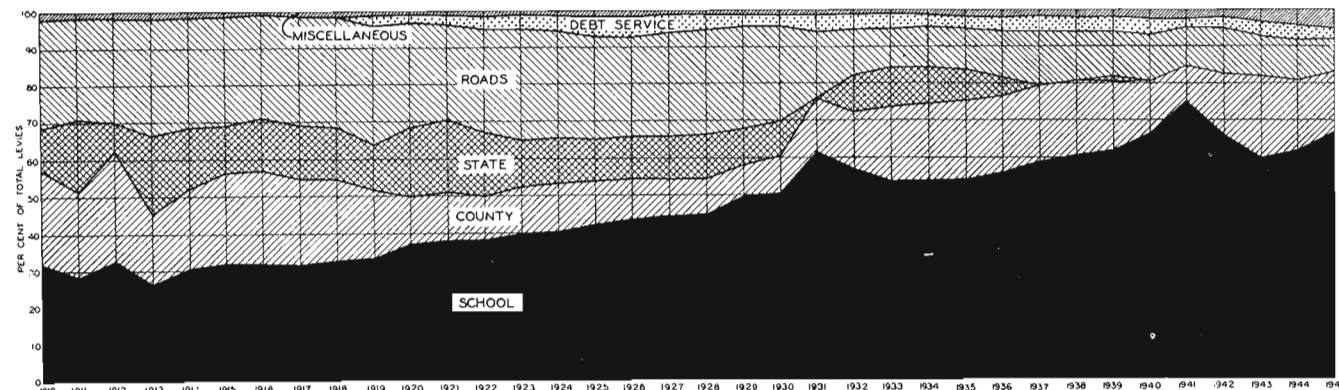


Figure 11. Tax levies on rural valuation of Eastern Oregon Counties in percentages of total weighted levies for purposes indicated, 1910-1945.

Change of tax year from calendar year to fiscal year basis

The relatively low tax levies for the 1941 assessment roll year and the corresponding dips in the lines on the graphs for that year are explained by the change-over of our tax year from the calendar year to the fiscal year basis.

The 1941 Legislature advanced the date of assessment of all taxable property in the state from the first day of March to the first day of January.¹ All property tax levies and collections were also changed from the calendar year basis to the fiscal year basis. All public authorities charged with the levying of taxes, including the State Tax Commission, county courts, school district boards, city councils, and all other municipal and public authorities authorized to levy taxes, were directed thereafter to ascertain in July of each year the amount of revenue necessary for their respective purposes for the current fiscal year of July 1 to June 30.²

The advancement of the assessment date from March first to January first left unchanged the quarterly tax collection dates of November fifteen, February fifteen, May fifteen, and August fifteen.

To effect the change from the calendar year basis to the fiscal year basis, however, taxes levied upon the March 1, 1941 assessment rolls (the last March 1 rolls) were made adequate to meet the needs of the various taxing jurisdictions for the six months' period only, January 1, 1942 to June 30, 1942. The first half of these taxes was made payable on or before the fifteenth day of March, 1942, and the second half on or before the fifteenth day of June, 1942.

Owing to the fact that there had always been a certain amount of deficit financing under the old calendar year tax basis, especially by school districts, it was found necessary by most tax levying jurisdictions to impose taxes for the above six-month period appreciably in excess of one half of the previous year's taxes in order to put them on a cash basis. For the state as a whole the taxes imposed for the six-months' period aggregated 72 per cent of the taxes imposed for the preceding calendar year.

Rural taxes by functions and groups of counties

Rural taxes by functions and groups of counties for the years 1935 to 1945, inclusive, are presented in Tables 85, 86, 87, 88, and 89. No perceptible upward or downward trend is discernible in the total rural tax data of Southern Oregon and Eastern Oregon Counties for this period. Data for Coast Counties indicate a downward trend in total rural taxes. Data for Willamette Valley Counties indicate an appreciable upward trend in rural property taxes.

¹Oregon Laws 1941, Chapter 440, Section 4, amending Section 110-335 Oregon Compiled Laws Annotated.

²Oregon Laws 1941, Chapter 440, Sections 18 to 23 inclusive, amending Sections 110-533, 110-534, 110-701, 110-702, 110-703, and 110-704, Oregon Compiled Laws Annotated.

Table 85. TOTAL TAXES LEVIED ON RURAL GENERAL PROPERTY FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Coast Counties
(Counties included: Clatsop, Coos, Curry, Lincoln, Tillamook)

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	\$2,247,582	\$130,916	\$352,573	\$ 987,234	\$309,058	\$164,675	\$313,129
1936	2,139,505	51,417	349,730	987,619	308,458	135,583	306,698
1937	2,141,892	.....	307,529	1,013,613	324,212	198,983	297,555
1938	2,186,161	.....	406,318	988,229	312,349	161,934	317,332
1939	2,134,465	14,943	580,837	774,888	368,163	107,684	288,848
1940	2,040,084	.....	312,101	1,009,649	352,966	92,199	273,171
1941	1,424,061	.....	157,814	778,557	200,291	109,427	177,973
1942	1,687,213	.....	211,250	901,794	291,218	88,959	193,994
1943	1,476,252	.....	232,432	700,699	249,296	108,198	185,628
1944	1,483,340	.....	247,010	780,517	241,067	33,306	181,437
1945	1,715,171	.....	269,107	908,006	287,948	13,155	236,957

Table 86. TOTAL TAXES LEVIED ON RURAL GENERAL PROPERTY FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Willamette Valley Counties
(Counties included: Benton, Clackamas, Columbia, Lane, Linn, Marion, Multnomah, Polk, Washington, Yamhill)

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	\$6,491,084	\$594,166	\$1,419,339	\$3,480,587	\$673,953	\$232,651	\$ 90,390
1936	6,270,545	237,085	1,353,388	3,512,177	793,490	282,131	92,272
1937	6,408,436	.....	1,334,234	3,768,103	928,772	275,006	102,320
1938	6,727,560	.....	1,363,281	4,068,558	890,096	284,360	121,265
1939	6,715,693	69,567	1,252,120	4,148,801	840,155	273,006	132,043
1940	6,377,807	.....	897,166	4,238,265	806,703	274,137	161,536
1941	4,794,131	.....	451,248	3,600,016	516,153	102,890	123,827
1942	6,493,082	.....	1,087,859	4,269,168	810,847	181,366	143,840
1943	6,042,969	.....	1,332,699	3,623,492	680,355	213,734	192,688
1944	7,099,332	.....	1,353,464	4,372,355	794,324	293,240	285,949
1945	8,926,089	.....	1,538,001	5,976,870	799,477	242,870	368,874

Table 87. TOTAL TAXES LEVIED ON RURAL GENERAL PROPERTY FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Southern Oregon Counties
(Counties included: Douglas, Jackson, Josephine)

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	\$1,456,407	\$123,958	\$321,350	\$ 768,430	\$155,671	\$19,140	\$67,860
1936	1,369,447	48,764	329,454	748,763	154,157	15,690	72,619
1937	1,364,255	.....	287,707	789,472	132,127	91,657	63,293
1938	1,374,484	.....	323,290	837,123	133,738	8,092	72,783
1939	1,310,028	14,202	243,814	817,272	149,649	8,309	76,783
1940	1,277,512	.....	152,340	867,330	193,666	4,297	59,877
1941	1,003,320	.....	27,277	741,250	178,034	2,098	54,662
1942	1,137,899	.....	68,760	795,236	225,536	2,149	46,218
1943	998,599	.....	95,219	592,771	272,994	.....	37,616
1944	1,195,563	.....	94,344	790,707	263,870	.....	46,640
1945	1,541,518	.....	104,435	1,138,619	243,085	.....	55,378

Table 88. TOTAL TAXES LEVIED ON RURAL GENERAL PROPERTY FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Eastern Oregon Counties
(Counties included: Baker, Crook, Deschutes, Gilliam, Grant, Harney, Hood River, Jefferson, Klamath, Lake, Malheur, Morrow, Sherman, Umatilla, Union, Wallowa, Wasco, Wheeler)

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	\$4,813,444	\$472,155	\$ 946,432	\$2,417,335	\$401,353	\$502,301	\$ 73,869
1936	4,579,515	189,817	861,806	2,481,521	497,086	469,253	80,019
1937	4,491,105		922,613	2,556,150	515,920	419,156	77,266
1938	4,734,393		1,040,521	2,690,110	539,100	386,626	77,838
1939	4,897,858	56,408	1,031,702	2,877,097	512,216	318,425	102,008
1940	4,797,995		978,434	2,846,693	563,133	284,458	125,274
1941	3,244,559		481,868	2,230,871	346,247	86,686	98,887
1942	4,254,714		892,130	2,592,410	558,291	119,295	92,589
1943	3,580,235		900,764	1,963,821	498,192	116,625	100,731
1944	4,339,553		941,992	2,551,804	590,062	82,391	173,205
1945	4,987,702		1,221,689	2,904,695	570,448	89,451	201,421

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Table 89. TOTAL TAXES LEVIED ON RURAL GENERAL PROPERTY FOR STATE, COUNTY, SCHOOL, ROAD, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

State of Oregon

Year	Total	State	County	School	Roads	Debt service	Miscellaneous
1935	\$15,008,517	\$1,321,195	\$3,029,694	\$ 7,653,586	\$1,540,035	\$918,767	\$545,248
1936	14,359,012	527,083	2,894,378	7,730,090	1,753,191	902,657	551,608
1937	14,405,688		2,852,083	8,127,338	1,901,031	984,802	540,434
1938	15,022,598		3,133,610	8,584,020	1,875,283	841,012	588,675
1939	15,058,044	154,220	3,108,473	8,618,058	1,870,183	707,424	599,682
1940	14,493,398		2,340,041	8,961,940	1,916,468	655,091	619,858
1941	10,466,071		1,118,207	7,350,694	1,240,725	301,101	455,349
1942	13,572,908		2,259,999	8,558,608	1,885,892	391,769	476,641
1943	12,098,055		2,561,114	6,880,883	1,700,837	438,557	516,663
1944	14,117,788		2,636,807	8,495,483	1,889,323	408,937	687,231
1945	17,170,380		3,133,232	10,928,190	1,900,958	345,476	862,630

Total taxes on rural property by major divisions of the state

Rural taxes for the state and for the major divisions of the state, in terms of the 1926 all-commodity wholesale index dollar, are presented in Table 90. The highest peak in the total rural taxes for the state during the eleven-year period under consideration was reached in the 1939 assessment year with a tax of \$19,530,537. The highest peak of all years was reached in the 1932 assessment year with a total tax of \$24,283,200.

The data in Table 91 indicate the trends in these taxes, in terms of the 1926 all-commodity wholesale index dollar, imposed upon the rural taxable property of the state and upon the rural taxable property of each of the four groups of counties or major divisions of the state. The taxes for each of the eleven years are presented in percentages of the 1910 to 1913 average taxes.¹

Table 90. TAXES LEVIED ON RURAL PROPERTY IN OREGON BY MAJOR DIVISIONS IN TERMS OF THE 1926 ALL-COMMODITY (WHOLESALE) INDEX DOLLAR

Year	All counties	Eastern Oregon counties	Southern Oregon counties	Willamette Valley counties	Coast counties
1935	\$18,760,646	\$6,016,805	\$1,820,509	\$8,113,855	\$2,809,477
1936	17,771,055	5,667,717	1,694,860	7,760,575	2,647,903
1937	16,692,570	5,204,061	1,580,828	7,425,766	2,481,915
1938	19,112,720	6,023,401	1,748,707	8,559,237	2,781,375
1939	19,530,537	6,352,604	1,699,128	8,710,367	2,768,438
1940	18,439,438	6,104,319	1,625,334	8,114,258	2,595,527
1941	11,988,627	3,716,562	1,149,278	5,491,559	1,631,228
1942	13,737,761	4,306,391	1,151,720	6,571,945	1,707,705
1943	11,734,292	3,472,585	968,573	5,861,270	1,431,864
1944	13,574,796	4,172,647	1,149,580	6,826,281	1,426,288
1945	16,229,187	4,714,274	1,457,011	8,436,757	1,621,145

Table 91. TREND OF TOTAL TAXES (REDUCED TO THE 1926 ALL-COMMODITY WHOLESALE INDEX) UPON RURAL TAXABLE PROPERTY IN PERCENTAGES OF THE 1910 TO 1913 AVERAGE TAX.

Year	All counties	Eastern Oregon counties	Southern Oregon counties	Willamette Valley counties	Coast counties
1935	159.79	158.74	123.28	170.14	164.80
1936	151.36	149.53	114.77	162.72	155.32
1937	142.18	137.30	107.05	155.70	145.59
1938	162.79	158.92	118.42	179.47	163.15
1939	166.26	167.60	115.06	182.64	162.39
1940	157.05	161.05	110.06	170.14	152.25
1941	102.11	98.04	77.83	115.15	95.69
1942	117.01	113.62	77.99	137.80	100.18
1943	99.94	91.62	65.59	122.90	83.99
1944	115.62	110.09	77.85	143.13	83.66
1945	138.23	124.36	98.66	176.90	95.09

¹The 1910-1913 average taxes were used as a base in order to bring the data in this study in conformity with the data of the earlier study as presented in Figure 12.

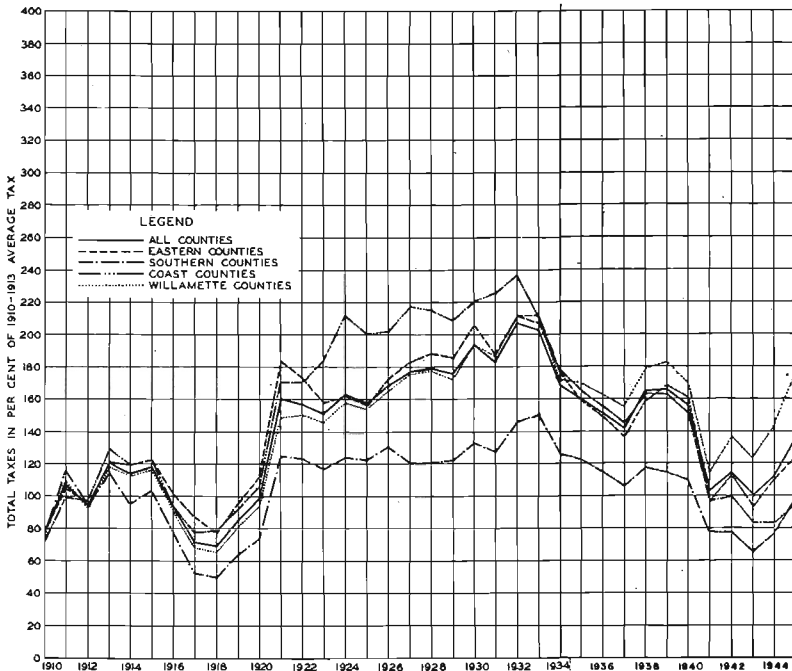


Figure 12. Rural tax trends (reduced to 1926 all commodity index).

Figure 12 presents these tax trends for the 36-year period, 1910 to 1945 inclusive, thus including the eleven years under consideration in this study as well as the 25 years treated in the previous study.

DISTRIBUTION OF URBAN LEVIES BY COUNTIES

Tables 92 to 163 inclusive present tax levies by counties and functions for the 11-year period, 1935 to 1945, inclusive. The years in all cases are the assessment years unless otherwise indicated. Urban property includes the taxable property of all incorporated cities in the state, irrespective of their size. Curry County contained no incorporated cities until the year 1936.

These tables contain two series of statistical compilations on urban tax levies, corresponding to Tables 1-72 on rural levies. In the one series of tables are found the weighted average levies in mills on urban assessable property for state, county, school, road, special city, debt service, and miscellaneous purposes, and in the other

series of tables are contained the tax levies for the designated purposes in percentages of total weighted levies.

The tables are arranged alphabetically according to counties, the table containing the levies in mills immediately preceding the table of the corresponding county indicating the same levies in percentages of total levies.

The tables admit of intercounty comparisons of levies and trends in levies for the various functions covering the 11-year period 1935 to 1945.

Table 92. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Baker County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	61.69	2.83	5.66	22.71	2.49	24.12	3.88	.....
1936	62.36	1.16	4.81	24.56	3.03	25.08	3.72	.....
1937	61.30	.....	4.15	23.48	4.18	26.69	2.80	.....
1938	68.88	.....	5.88	27.61	3.37	27.57	4.45	.....
1939	66.78	.34	5.06	27.14	4.43	26.88	2.93	.....
1940	68.39	.....	5.18	28.20	4.39	27.45	3.17	.....
1941	42.46	.....	2.32	21.50	2.50	14.98	1.16	.....
1942	58.07	.....	4.86	22.43	3.29	23.96	2.53	.....
1943	53.92	.....	5.42	18.41	4.15	23.51	2.43	.....
1944	54.90	.....	5.73	19.17	4.21	25.00	.79	.....
1945	52.05	.....	7.10	18.85	3.06	23.04	.....	.....

Table 93. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Baker County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.59	9.17	36.81	4.04	39.10	6.29	.....
1936	100.0	1.86	7.71	39.38	4.86	40.22	5.96	.....
1937	100.0	.....	6.77	38.30	6.82	43.54	4.57	.....
1938	100.0	.....	8.54	40.08	4.89	40.03	6.46	.....
1939	100.0	.51	7.58	40.64	6.63	40.25	4.39	.....
1940	100.0	.....	7.57	41.23	6.42	40.14	4.64	.....
1941	100.0	.....	5.46	50.64	5.88	35.28	2.74	.....
1942	100.0	.....	8.37	40.35	5.67	41.26	4.36	.....
1943	100.0	.....	10.05	34.14	7.70	43.60	4.51	.....
1944	100.0	.....	10.44	34.91	7.67	45.54	1.44	.....
1945	100.0	.....	13.64	36.22	5.88	44.27	.....	.....

Table 94. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Benton County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	51.39	2.83	5.65	21.46	2.53	17.93	.99	.....
1936	49.66	1.16	6.02	20.91	3.70	16.68	1.19	.....
1937	49.88	.....	6.87	21.67	3.04	17.58	.72	.....
1938	49.55	.....	5.45	22.13	4.36	17.61	.....	.....
1939	49.30	.34	4.21	22.59	4.51	17.65	.....	.....
1940	45.23	.....	2.67	22.01	3.50	17.05	.....	.....
1941	27.23	.....	.58	16.20	2.45	8.00	.....	.....
1942	44.79	.....	4.82	20.18	3.90	15.89	.....	.....
1943	37.02	.....	5.18	11.64	2.98	16.23	.99	.....
1944	40.45	.....	5.22	18.02	.11	16.99	.11	.....
1945	39.22	.....	4.31	13.34	2.14	18.82	.14	.47

Table 95. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Benton County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	5.51	10.99	41.76	4.92	34.89	1.93	.....
1936	100.0	2.33	12.12	42.11	7.45	33.59	2.40	.....
1937	100.0	.....	13.77	43.44	6.10	35.25	1.44	.....
1938	100.0	.....	11.00	44.66	8.80	35.54	.....	.....
1939	100.0	.69	8.54	45.82	9.15	35.80	.....	.....
1940	100.0	.....	5.90	48.66	7.74	37.70	.....	.....
1941	100.0	.....	2.13	59.49	8.99	29.38	.....	.....
1942	100.0	.....	10.76	45.05	8.71	35.48	.....	.....
1943	100.0	.....	13.99	31.44	8.05	43.84	2.67	.....
1944	100.0	.....	12.90	44.53	.27	42.00	.27	.....
1945	100.0	.....	10.99	34.00	5.46	47.97	.36	1.20

Table 96. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Clackamas County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	51.01	2.83	9.75	19.23	4.40	13.26	1.54	.....
1936	53.32	1.16	8.11	19.83	6.16	14.96	3.10	.....
1937	54.64	.....	8.93	22.29	6.29	14.07	3.06	.....
1938	57.02	.....	9.61	23.94	6.28	14.26	2.93	.....
1939	56.98	.34	8.83	25.22	5.07	14.49	3.03	.....
1940	55.32	.....	4.25	26.40	5.28	16.39	3.00	.....
1941	33.74	.....	2.49	21.96	1.77	7.52	.....	.....
1942	46.76	.....	6.23	23.00	4.92	12.61	.....	.....
1943	39.39	.....	6.54	15.57	3.48	13.33	.38	.....
1944	46.49	.....	7.04	20.49	3.55	12.86	2.55	.....
1945	46.66	.....	7.60	18.53	3.31	14.70	2.52	.....

Table 97. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Clackamas County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	5.55	19.11	37.70	8.63	25.99	3.02	.....
1936	100.0	2.18	15.21	37.19	11.55	28.06	5.81	.....
1937	100.0	.....	16.34	40.80	11.51	25.75	5.60	.....
1938	100.0	.....	16.85	41.99	11.01	25.01	5.14	.....
1939	100.0	.60	15.49	44.26	8.90	25.43	5.32	.....
1940	100.0	.....	7.68	47.72	9.55	29.63	5.42	.....
1941	100.0	.....	7.38	65.09	5.25	22.29	.....	.....
1942	100.0	.....	13.32	49.19	10.52	26.97	.....	.....
1943	100.0	.....	16.64	39.62	8.85	33.92	.97	.....
1944	100.0	.....	15.14	44.07	7.64	27.66	5.49	.....
1945	100.0	.....	16.29	39.71	7.09	31.50	5.41	.....

Table 98. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Clatsop County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	88.21	2.83	11.12	29.96	2.84	31.35	.....	10.11
1936	86.44	1.16	9.73	28.40	3.56	32.05	.....	11.54
1937	86.21	.....	9.30	28.63	3.96	32.73	.....	11.69
1938	84.59	.....	9.28	26.11	5.60	31.92	.....	11.68
1939	79.98	.34	7.34	25.67	3.85	31.03	.....	11.75
1940	80.17	.....	7.23	26.13	3.81	31.13	.....	11.87
1941	48.52	.....	4.76	20.64	2.65	14.72	.....	5.75
1942	66.01	.....	7.24	17.29	3.55	28.05	.....	9.88
1943	61.42	.....	7.58	13.14	3.01	27.72	.....	9.97
1944	64.28	.....	7.73	15.76	3.81	27.31	.....	9.67
1945	61.26	.....	7.86	13.47	4.77	26.15	.....	9.01

Table 99. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Clatsop County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	3.21	12.61	33.96	3.22	35.54	.....	11.46
1936	100.0	1.34	11.26	32.85	4.12	37.08	.....	13.35
1937	100.0	.....	10.79	33.21	4.59	37.97	.....	13.44
1938	100.0	.....	10.97	30.87	6.62	37.73	.....	13.81
1939	100.0	.42	9.18	32.10	4.81	38.80	.....	14.69
1940	100.0	.....	9.02	32.59	4.75	38.83	.....	14.81
1941	100.0	.....	9.81	42.54	5.46	30.34	.....	11.85
1942	100.0	.....	10.97	26.19	5.38	42.49	.....	14.97
1943	100.0	.....	12.34	21.39	4.90	45.13	.....	16.23
1944	100.0	.....	12.03	24.52	5.93	42.49	.....	15.04
1945	100.0	.....	12.83	21.98	7.79	42.69	.....	14.71

Table 100. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Columbia County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	63.89	2.83	9.67	27.23	2.55	21.61	.....	.....
1936	57.56	1.16	8.38	22.00	4.81	21.21	.....	.....
1937	64.88	.....	8.66	30.20	5.88	20.14	.....	.....
1938	66.16	.....	8.26	30.22	6.20	21.48	.....	.....
1939	66.48	34	5.86	30.89	8.13	21.26	.....	.....
1940	67.81	.....	4.53	32.07	8.69	21.56	.....	.96
1941	39.20	.....	1.89	23.27	5.07	8.89	.....	.08
1942	54.83	.....	4.67	27.39	5.98	16.64	.....	.15
1943	51.37	.....	5.39	21.70	5.77	15.75	2.76	.....
1944	58.03	.....	5.35	27.83	6.39	15.74	2.65	.07
1945	57.53	.....	3.41	25.86	11.27	14.43	2.56	.....

Table 101. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Columbia County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.43	15.14	42.62	3.99	33.82	.....	.....
1936	100.0	2.01	14.56	38.22	8.36	36.85	.....	.....
1937	100.0	.....	13.35	46.55	9.06	31.04	.....	.....
1938	100.0	.....	12.48	45.68	9.37	32.47	.....	.....
1939	100.0	.51	8.81	46.47	12.23	31.98	.....	.....
1940	100.0	.....	6.68	47.29	12.82	31.79	.....	1.42
1941	100.0	.....	4.82	59.36	12.93	22.68	.....	.24
1942	100.0	.....	8.52	49.95	10.91	30.35	.....	.27
1943	100.0	.....	10.49	42.24	11.23	30.66	5.37	.....
1944	100.0	.....	9.22	47.96	11.01	27.12	4.57	.12
1945	100.0	.....	5.93	44.95	19.59	25.08	4.45	.....

Table 102. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Coos County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	86.14	2.83	8.07	28.76	5.51	29.78	4.26	6.93
1936	84.92	1.16	9.15	30.26	5.96	27.57	3.65	7.17
1937	87.78	.....	9.60	32.24	5.63	27.07	6.30	6.94
1938	87.03	.....	12.27	29.08	5.81	25.95	6.80	7.12
1939	83.33	34	8.54	32.33	5.93	25.18	4.87	6.14
1940	77.52	.....	7.42	32.34	4.68	23.73	4.26	5.09
1941	54.58	.....	2.39	26.52	3.29	12.00	7.27	3.11
1942	61.77	.....	3.42	24.54	3.70	20.47	6.23	3.41
1943	58.11	.....	2.45	19.34	3.66	22.35	7.30	3.01
1944	55.08	.....	4.76	21.02	2.87	21.50	2.18	2.75
1945	62.56	.....	3.07	24.40	2.22	24.94	.87	7.06

Table 103. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Coos County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	3.28	9.37	33.39	6.40	34.57	4.95	8.04
1936	100.0	1.37	10.77	35.63	7.02	32.47	4.30	8.44
1937	100.0	.....	10.94	36.73	6.41	30.84	7.18	7.90
1938	100.0	.....	14.10	33.41	6.68	29.82	7.81	8.18
1939	100.0	.41	10.25	38.80	7.11	30.22	5.84	7.37
1940	100.0	.....	9.57	41.72	6.04	30.61	5.49	6.57
1941	100.0	.....	4.38	48.59	6.03	21.99	13.32	5.70
1942	100.0	.....	5.54	39.73	5.99	33.14	10.09	5.52
1943	100.0	.....	4.22	33.28	6.30	38.46	12.56	5.18
1944	100.0	.....	8.64	38.16	5.21	39.03	3.96	4.99
1945	100.0	.....	4.91	39.06	3.55	39.87	1.39	11.29

Table 104. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Crook County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	70.46	2.83	6.15	13.45	1.85	39.21	6.97	.....
1936	72.87	1.16	6.69	15.33	2.31	40.48	6.90	.....
1937	70.72	.....	6.70	14.99	2.17	40.73	6.13	.....
1938	68.56	.....	7.21	16.63	2.20	38.50	4.02	.....
1939	63.89	.34	6.19	16.58	2.62	34.32	3.84	.....
1940	65.64	.....	3.82	17.59	2.62	34.99	6.62	.....
1941	33.48	.....	3.06	11.96	1.19	14.19	2.87	.21
1942	42.67	.....	4.39	19.93	1.04	14.19	2.52	.55
1943	34.45	.....	.37	12.65	1.04	15.30	4.39	.70
1944	38.86	.....	4.42	16.59	1.02	14.78	1.71	.34
1945	56.94	.....	5.34	24.37	.69	24.63	1.66	.25

Table 105. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Crook County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.02	8.73	19.09	2.62	55.65	9.89	.....
1936	100.0	1.59	9.18	21.04	3.17	55.55	9.47	.....
1937	100.0	.....	9.47	21.20	3.07	57.59	8.67	.....
1938	100.0	.....	10.52	24.26	3.21	56.15	5.86	.....
1939	100.0	.53	9.69	25.95	4.10	53.72	6.01	.....
1940	100.0	.....	5.82	26.80	3.99	53.31	10.08	.....
1941	100.0	.....	9.14	35.72	3.55	42.38	8.57	.63
1942	100.0	.....	10.29	46.82	2.44	33.26	5.91	1.29
1943	100.0	.....	1.07	36.72	3.02	44.41	12.74	2.03
1944	100.0	.....	11.37	42.69	2.62	38.03	4.40	.87
1945	100.0	.....	9.38	42.80	1.21	43.26	2.92	.44

Table 106. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Curry County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	.....	.....	.....	.....	.....	.....	.....	.....
1936	68.43	1.16	8.25	23.70	3.30	18.38	6.39	7.25
1937	64.14	.....	8.94	28.51	3.61	12.54	3.61	6.93
1938	64.60	.....	10.55	26.79	2.97	13.86	3.62	6.81
1939	64.23	.34	10.19	27.64	3.37	14.67	3.40	4.62
1940	61.53	.....	13.68	28.15	.84	13.36	2.02	3.48
1941	41.36	.....	6.22	21.91	.74	6.65	3.20	2.64
1942	53.36	.....	8.20	22.16	5.97	11.27	.38	5.38
1943	38.96	.....	6.01	16.06	1.35	10.05	.....	5.49
1944	40.41	.....	.....	24.81	.....	10.26	.....	5.34
1945	39.56	.....	5.94	15.02	7.57	11.03	.....	.....

Table 107. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Curry County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	.....	.....	.....	.....	.....	.....	.....	.....
1936	100.0	1.70	12.06	34.63	4.82	26.86	9.34	10.59
1937	100.0	.....	13.94	44.45	5.63	19.55	5.63	10.80
1938	100.0	.....	16.33	41.47	4.60	21.46	5.60	10.54
1939	100.0	.53	15.87	43.03	5.25	22.84	5.29	7.19
1940	100.0	.....	22.23	45.75	1.37	21.71	3.28	5.66
1941	100.0	.....	15.04	52.97	1.79	16.08	7.74	6.38
1942	100.0	.....	15.37	41.53	11.19	21.12	.71	10.08
1943	100.0	.....	15.43	41.22	3.47	25.80	.....	14.09
1944	100.0	.....	.....	61.40	.....	25.49	.....	13.21
1945	100.0	.....	15.02	37.97	19.14	27.88	.....	.....

Table 108. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Deschutes County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	66.29	2.83	8.23	29.58	1.48	24.17	.....	.....
1936	65.45	1.16	8.06	26.52	2.03	27.68	.....	.....
1937	66.08	.....	9.18	29.61	1.21	26.08	.....	.....
1938	69.44	.....	14.62	29.76	.82	24.24	.....	.....
1939	63.12	.34	9.69	30.48	.80	21.81	.....	.....
1940	60.45	.....	9.13	29.99	.81	19.52	.....	1.00
1941	32.83	.....	4.29	23.45	.38	4.71	.....	.....
1942	47.78	.....	6.84	23.71	.....	17.23	.....	.....
1943	43.63	.....	4.04	17.12	.72	21.75	.....	.....
1944	44.75	.....	1.13	13.68	6.08	23.86	.....	.....
1945	56.28	.....	7.80	26.82	.....	21.66	.....	.....

Table 109. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Deschutes County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.27	12.42	44.62	2.23	36.46	.....	.....
1936	100.0	1.77	12.32	40.52	3.10	42.29	.....	.....
1937	100.0	.....	13.89	44.81	1.83	39.47	.....	.....
1938	100.0	.....	21.05	42.86	1.18	34.91	.....	.....
1939	100.0	.54	15.35	48.29	1.27	34.55	.....	.....
1940	100.0	.....	15.10	49.61	1.34	32.29	.....	1.66
1941	100.0	.....	13.07	71.43	1.16	14.36	.....	.....
1942	100.0	.....	14.32	49.62	.....	36.06	.....	.....
1943	100.0	.....	9.26	39.24	1.65	49.85	.....	.....
1944	100.0	.....	2.53	30.57	13.59	53.32	.....	.....
1945	100.0	.....	13.86	47.65	.....	38.49	.....	.....

Table 110. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Douglas County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	63.88	2.83	7.54	25.02	3.64	23.99	.15	.71
1936	64.07	1.16	8.07	25.60	3.22	25.25	.....	.77
1937	58.67	.....	6.96	25.37	3.42	22.17	.....	.75
1938	56.96	.....	7.22	23.84	3.43	21.70	.....	.77
1939	53.29	.34	4.25	22.94	3.48	21.48	.....	.80
1940	51.53	.....	1.05	23.28	5.30	21.16	.....	.74
1941	33.23	.....	.....	17.35	5.07	10.47	.....	.34
1942	36.14	.....	.....	7.59	6.21	21.66	.....	.68
1943	33.26	.....	.....	10.62	7.43	15.21	.....	.....
1944	42.85	.....	1.75	17.59	5.25	18.26	.....	.....
1945	48.38	.....	3.25	21.67	3.65	19.81	.....	.....

Table 111. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Douglas County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.43	11.80	39.17	5.70	37.55	.24	1.11
1936	100.0	1.81	12.59	39.96	5.03	39.41	.....	1.20
1937	100.0	.....	11.86	43.24	5.83	37.79	.....	1.28
1938	100.0	.....	12.68	41.85	6.02	38.10	.....	1.35
1939	100.0	.64	7.97	43.05	6.53	40.31	.....	1.50
1940	100.0	.....	2.04	45.18	10.28	41.06	.....	1.44
1941	100.0	.....	.....	52.21	15.26	31.51	.....	1.00
1942	100.0	.....	.....	21.00	17.20	59.90	.....	1.90
1943	100.0	.....	.....	31.93	22.34	45.73	.....	.....
1944	100.0	.....	4.08	41.05	12.25	42.61	.....	.....
1945	100.0	.....	6.72	44.79	7.54	40.95	.....	.....

Table 112. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Gilliam County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	77.10	2.83	5.37	19.02	3.10	42.25	4.39	.14
1936	59.47	1.16	4.88	18.80	3.37	26.51	4.54	.21
1937	49.44	.....	4.74	14.49	3.59	22.05	4.36	.21
1938	47.87	.....	4.61	11.49	3.84	23.38	4.35	.20
1939	50.55	.34	4.95	13.76	3.84	23.28	3.97	.41
1940	50.35	.....	4.63	15.15	4.50	23.35	2.31	.41
1941	26.29	.....	2.38	11.00	1.19	11.51	.....	.21
1942	37.59	.....	.89	16.75	2.23	17.51	.....	.21
1943	30.04	.....	.89	9.17	1.60	18.18	.....	.20
1944	36.12	.....	1.81	15.87	1.23	16.51	.....	.70
1945	38.56	.....	3.71	11.47	1.76	20.92	.....	.70

Table 113. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Gilliam County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	3.67	6.97	24.67	4.02	54.80	5.69	.18
1936	100.0	1.95	8.21	31.61	5.67	44.58	7.63	.35
1937	100.0	.....	9.59	29.31	7.26	44.60	8.82	.42
1938	100.0	.....	9.63	24.00	8.02	48.84	9.09	.42
1939	100.0	.67	9.79	27.22	7.60	46.05	7.86	.81
1940	100.0	.....	9.20	30.09	8.94	46.37	4.59	.81
1941	100.0	.....	9.05	41.84	4.53	43.78	.....	.80
1942	100.0	.....	2.37	44.56	5.93	46.58	.....	.56
1943	100.0	.....	2.96	30.53	5.33	60.52	.....	.67
1944	100.0	.....	5.01	43.94	3.41	45.71	.....	1.94
1945	100.0	.....	9.62	29.75	4.56	54.25	.....	1.82

Table 114. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Grant County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	75.01	2.83	7.49	29.64	1.96	28.37	4.72	.....
1936	79.03	1.16	5.97	36.24	1.50	29.30	4.86	.....
1937	66.84	.....	3.77	29.09	.....	29.07	4.91	.....
1938	64.19	.....	4.79	29.85	1.94	23.17	4.44	.....
1939	66.31	.34	7.17	30.18	.....	24.81	3.81	.....
1940	58.68	.....	5.63	19.51	.....	28.46	5.08	.....
1941	47.81	.....	4.86	26.32	.....	13.74	2.89	.....
1942	63.67	.....	6.20	31.39	.....	23.91	2.17	.....
1943	54.73	.....	7.10	19.76	.....	25.89	1.98	.....
1944	54.45	.....	4.63	21.63	.....	23.68	4.51	.....
1945	58.85	.....	5.93	26.09	.....	23.86	2.97	.....

Table 115. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Grant County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	3.77	9.99	39.52	2.61	37.82	6.29	.....
1936	100.0	1.47	7.55	45.86	1.90	37.07	6.15	.....
1937	100.0	.....	5.64	43.52	.....	43.49	7.35	.....
1938	100.0	.....	7.46	46.50	3.02	36.10	6.92	.....
1939	100.0	.51	10.81	45.51	.....	37.42	5.75	.....
1940	100.0	.....	9.59	33.25	.....	48.50	8.66	.....
1941	100.0	.....	10.17	55.05	.....	28.74	6.04	.....
1942	100.0	.....	9.74	49.31	.....	37.56	3.41	.....
1943	100.0	.....	12.97	36.10	.....	47.30	3.62	.....
1944	100.0	.....	8.50	39.72	.....	43.49	8.28	.....
1945	100.0	.....	10.08	44.33	.....	40.54	5.05	.....

Table 116. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Harney County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	74.01	2.83	12.49	21.96	4.77	31.23	.73	.....
1936	77.10	1.16	10.05	24.31	4.79	35.23	1.56	.....
1937	78.35	.....	11.37	25.34	4.81	35.59	1.24	.....
1938	80.75	.....	13.70	24.45	5.55	36.35	.70	.....
1939	78.48	.34	12.15	25.64	4.79	34.25	1.31	.....
1940	76.38	.....	13.88	22.21	4.69	33.94	1.66	.....
1941	50.88	.....	8.83	20.49	2.13	17.85	1.58	.....
1942	72.41	.....	9.61	21.31	4.46	35.82	1.21	.....
1943	69.01	.....	13.87	14.14	2.68	38.32	.....	.....
1944	57.32	.....	13.26	30.03	3.05	40.98	.....	.....
1945	80.47	.....	11.81	26.16	3.98	38.52	.....	.....

Table 117. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Harney County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	3.82	16.88	29.67	6.44	42.20	.99	.....
1936	100.0	1.51	13.04	31.51	6.21	45.69	2.02	.....
1937	100.0	.....	14.51	32.34	6.14	45.43	1.58	.....
1938	100.0	.....	16.97	30.28	6.87	45.01	.87	.....
1939	100.0	.43	15.48	32.67	4.11	43.64	1.67	.....
1940	100.0	.....	18.17	29.08	6.14	44.44	2.17	.....
1941	100.0	.....	17.35	40.27	4.19	35.08	3.11	.....
1942	100.0	.....	13.27	29.43	6.16	49.47	1.67	.....
1943	100.0	.....	20.10	20.49	3.88	55.53	.....	.....
1944	100.0	.....	15.19	34.39	3.49	46.93	.....	.....
1945	100.0	.....	14.68	32.51	4.95	47.87	.....	.....

Table 118. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Hood River County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	64.63	2.83	6.77	26.98	3.40	20.71	3.67	.27
1936	64.73	1.16	7.04	28.53	4.70	19.43	3.87	.....
1937	61.47	.....	6.99	27.42	4.62	18.27	4.01	.16
1938	63.49	.....	7.06	26.99	4.98	20.07	4.11	.28
1939	59.73	.34	8.77	22.98	3.10	20.27	3.80	.47
1940	57.60	.....	6.81	23.24	3.16	19.64	4.32	.43
1941	28.62	.....	3.91	11.35	2.08	10.48	.....	.80
1942	54.51	.....	9.41	22.42	.96	20.20	.....	1.52
1943	43.56	.....	5.75	17.18	.....	20.36	.....	.27
1944	42.37	.....	.72	16.94	.....	19.61	.....	5.10
1945	52.30	.....	6.48	20.26	1.63	20.09	.....	3.84

Table 119. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Hood River County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.38	10.47	41.75	5.26	32.04	5.68	.42
1936	100.0	1.79	10.88	44.07	7.26	30.02	5.98	.....
1937	100.0	.....	11.37	44.61	7.52	29.72	6.52	.26
1938	100.0	.....	11.12	42.51	7.85	31.61	6.47	.44
1939	100.0	.56	14.68	38.47	5.19	33.94	6.36	.79
1940	100.0	.....	11.82	40.35	5.48	34.10	7.50	.75
1941	100.0	.....	13.66	39.65	7.27	36.62	.....	2.80
1942	100.0	.....	17.26	41.13	1.76	37.06	.....	2.79
1943	100.0	.....	13.20	39.44	.....	46.74	.....	.62
1944	100.0	.....	1.70	39.98	.....	46.28	.....	12.04
1945	100.0	.....	12.39	38.74	3.12	38.41	.....	7.34

Table 120. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Jackson County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	69.84	2.83	6.00	31.79	2.28	25.88	.92	.14
1936	66.30	1.16	6.09	31.20	2.84	23.94	.93	.14
1937	65.16	.....	6.14	29.73	3.41	25.10	.70	.08
1938	60.96	.....	6.01	26.77	3.47	24.18	.49	.04
1939	61.75	.34	5.50	27.68	3.98	23.71	.50	.04
1940	60.22	.....	3.94	28.25	4.53	23.19	.25	.06
1941	33.62	.....	1.51	18.32	2.24	10.97	.23	.35
1942	54.15	.....	3.72	24.60	4.40	20.88	.20	.35
1943	47.67	.....	3.38	18.20	5.51	20.46	.....	.12
1944	48.96	.....	1.85	20.02	6.25	20.61	.....	.23
1945	43.56	.....	.....	17.52	6.09	19.83	.....	.12

Table 121. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Jackson County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.05	8.59	45.52	3.26	37.06	1.32	.20
1936	100.0	1.75	9.19	47.06	4.28	36.11	1.40	.21
1937	100.0	.....	9.42	45.63	5.23	38.52	1.08	.12
1938	100.0	.....	9.86	43.90	5.69	39.67	.80	.07
1939	100.0	.55	8.91	44.83	6.44	38.40	.81	.06
1940	100.0	.....	6.54	46.91	7.52	38.51	.42	.10
1941	100.0	.....	4.49	54.49	6.66	32.63	.68	1.04
1942	100.0	.....	6.87	45.43	8.13	38.56	.37	.65
1943	100.0	.....	7.09	38.18	11.56	42.92	.....	.25
1944	100.0	.....	3.78	40.89	12.77	42.10	.....	.47
1945	100.0	.....	.....	40.22	13.98	45.52	.....	.28

Table 122. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Jefferson County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	71.09	2.83	5.24	29.83	1.37	30.08	1.74	.....
1936	49.40	1.16	4.40	22.55	1.12	18.56	1.61	.....
1937	44.79	.....	4.68	19.29	1.09	18.30	1.43	.....
1938	42.33	.....	5.63	17.53	1.59	16.53	1.05	.....
1939	50.64	.34	6.37	26.35	1.55	15.03	1.00	.....
1940	52.29	.....	7.16	28.72	1.96	13.47	.98	.....
1941	32.13	.....	4.85	16.04	.99	10.25	.....	.....
1942	33.20	.....	8.76	11.53	2.25	10.66	.....	.....
1943	38.53	.....	6.52	19.27	1.63	11.11	.....	.....
1944	25.11	.....	6.90	6.15	2.48	9.58	.....	.....
1945	88.83	.....	5.01	43.96	5.95	33.91	.....	.....

Table 123. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Jefferson County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	3.98	7.37	41.96	1.93	42.31	2.45	.....
1936	100.0	2.35	8.90	45.65	2.27	37.57	3.26	.....
1937	100.0	.....	10.45	43.07	2.43	40.86	3.19	.....
1938	100.0	.....	13.30	41.41	3.76	39.05	2.48	.....
1939	100.0	.67	12.58	52.03	3.06	29.68	1.98	.....
1940	100.0	.....	13.69	54.93	3.75	25.76	1.87	.....
1941	100.0	.....	15.09	49.92	3.08	31.90	.....	.....
1942	100.0	.....	26.39	34.73	6.78	32.11	.....	.....
1943	100.0	.....	16.92	50.01	4.23	28.83	.....	.....
1944	100.0	.....	27.48	24.49	9.88	38.15	.....	.....
1945	100.0	.....	5.64	49.49	6.70	38.17	.....	.....

Table 124. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Josephine County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	92.59	2.83	11.38	37.35	7.95	33.08	.....	.....
1936	95.91	1.16	13.15	38.87	8.69	34.04	.....	.....
1937	93.30	.....	15.95	38.99	5.10	33.26	.....	.....
1938	90.38	.....	15.71	40.30	1.16	33.21	.....	.....
1939	89.49	.34	13.39	40.96	2.50	32.30	.....	.....
1940	87.01	.....	12.40	41.27	1.68	31.66	.....	.....
1941	51.66	.....	.....	32.54	5.17	13.95	.....	.....
1942	61.63	.....	.....	33.80	1.50	26.33	.....	.....
1943	59.86	.....	5.70	26.28	1.30	26.58	.....	.....
1944	59.15	.....	3.12	25.61	4.16	26.26	.....	.....
1945	57.21	.....	3.42	25.08	5.01	23.70	.....	.....

Table 125. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Josephine County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	3.06	12.29	40.34	8.58	35.73	.....	.....
1936	100.0	1.21	13.71	40.53	9.06	35.49	.....	.....
1937	100.0	.....	17.09	41.79	5.47	35.65	.....	.....
1938	100.0	.....	17.38	44.59	1.28	36.75	.....	.....
1939	100.0	.38	14.96	45.77	2.80	36.09	.....	.....
1940	100.0	.....	14.25	47.43	1.93	36.39	.....	.....
1941	100.0	.....	.....	62.98	10.01	27.00	.....	.....
1942	100.0	.....	.....	54.84	2.43	42.72	.....	.....
1943	100.0	.....	9.52	43.90	2.17	44.40	.....	.....
1944	100.0	.....	5.27	43.30	7.03	44.40	.....	.....
1945	100.0	.....	5.98	43.84	8.76	41.43	.....	.....

Table 126. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Klamath County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	61.36	2.83	5.30	24.56	.53	23.25	4.89	.....
1936	63.08	1.16	5.65	26.02	1.01	24.28	4.96	.....
1937	63.56	.....	5.99	28.03	1.02	23.68	4.84	.....
1938	67.32	.....	6.15	28.89	.79	26.69	4.80	.....
1939	66.03	.34	7.25	27.17	.24	26.29	4.74	.....
1940	62.26	.....	6.95	27.02	1.23	24.13	2.93	.....
1941	31.71	.....	2.22	14.26	2.10	12.82	.31	.....
1942	58.18	.....	4.89	25.38	3.51	24.07	.33	.....
1943	55.57	.....	3.73	21.48	4.80	25.26	.30	.....
1944	61.33	.....	4.18	25.39	4.32	27.20	.24	.....
1945	68.47	.....	5.65	30.87	3.40	28.54	.01	.....

Table 127. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Klamath County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.61	8.64	40.03	.87	37.89	7.96	.....
1936	100.0	1.84	8.96	41.25	1.60	38.49	7.86	.....
1937	100.0	.....	9.42	44.10	1.60	37.26	7.62	.....
1938	100.0	.....	9.14	42.91	1.17	39.65	7.13	.....
1939	100.0	.51	10.98	41.15	.36	39.82	7.18	.....
1940	100.0	.....	11.16	43.40	1.97	38.76	4.71	.....
1941	100.0	.....	7.00	44.97	6.62	40.43	.98	.....
1942	100.0	.....	8.40	43.62	6.03	41.37	.57	.....
1943	100.0	.....	6.71	38.65	8.64	45.46	.54	.....
1944	100.0	.....	6.82	41.40	7.04	44.35	.39	.....
1945	100.0	.....	8.25	45.09	4.97	41.68	.01	.....

Table 128. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Lake County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	60.24	2.83	6.85	20.79	2.23	25.78	1.76	.....
1936	56.71	1.16	4.86	24.19	3.23	21.58	1.69	.....
1937	56.50	.....	5.13	23.94	4.79	22.64	.....	.....
1938	58.10	.....	5.06	24.08	4.42	24.54	.....	.....
1939	52.65	.34	6.19	24.03	3.68	18.41	.....	.....
1940	59.79	.....	8.16	24.64	3.20	23.79	.....	.....
1941	39.48	.....	6.01	20.79	1.14	11.54	.....	.....
1942	52.90	.....	10.08	20.59	1.60	20.63	.....	.....
1943	56.91	.....	9.98	25.05	.....	21.88	.....	.....
1944	52.74	.....	9.63	20.05	1.25	21.81	.....	.....
1945	70.37	.....	9.13	29.32	1.13	30.79	.....	.....

Table 129. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Lake County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.70	11.37	34.51	3.70	42.80	2.92	.....
1936	100.0	2.04	8.57	42.66	5.70	38.05	2.98	.....
1937	100.0	.....	9.08	42.37	8.48	40.07	.....	.....
1938	100.0	.....	8.71	41.44	7.61	42.24	.....	.....
1939	100.0	.64	11.76	45.64	6.99	34.97	.....	.....
1940	100.0	.....	13.65	41.21	5.35	39.79	.....	.....
1941	100.0	.....	15.22	52.66	2.89	29.23	.....	.....
1942	100.0	.....	19.05	38.92	3.02	39.00	.....	.....
1943	100.0	.....	17.54	44.02	.....	38.45	.....	.....
1944	100.0	.....	18.26	38.02	2.37	41.35	.....	.....
1945	100.0	.....	12.97	41.67	1.61	43.75	.....	.....

Table 130. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTV, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Lane County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	60.11	2.83	6.40	23.40	4.71	19.85	2.92	.....
1936	58.61	1.16	6.11	23.22	4.83	20.36	2.93	.....
1937	58.31	.....	6.06	24.44	5.69	20.15	1.97	.....
1938	59.43	.....	8.06	26.47	2.58	19.87	2.45	.....
1939	54.57	.34	4.76	24.70	3.07	19.69	2.01	.....
1940	53.67	.....	.98	24.69	2.88	23.01	2.10	.01
1941	36.10	.....	.58	19.65	3.70	10.53	1.64	.....
1942	46.50	.....	2.63	20.86	2.64	18.66	1.71	.....
1943	43.61	.....	4.76	19.42	1.30	16.41	1.72	.....
1944	47.63	.....	4.96	20.91	3.22	17.02	1.52	.....
1945	53.31	.....	5.06	30.03	3.17	15.05	.....	.....

Table 131. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTV, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Lane County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.71	10.65	38.93	7.84	32.02	4.86	.....
1936	100.0	1.98	10.42	39.62	8.24	34.74	5.00	.....
1937	100.0	.....	10.39	41.91	9.76	34.56	3.38	.....
1938	100.0	.....	13.56	44.54	4.34	33.44	4.12	.....
1939	100.0	.63	8.84	44.54	5.70	36.56	3.73	.....
1940	100.0	.....	1.83	46.00	5.37	42.87	3.91	.02
1941	100.0	.....	1.61	54.43	10.25	29.17	4.54	.....
1942	100.0	.....	5.66	44.86	5.68	40.13	3.68	.....
1943	100.0	.....	10.91	44.53	2.98	37.63	3.94	.....
1944	100.0	.....	10.41	43.90	6.76	35.73	3.19	.....
1945	100.0	.....	9.49	56.33	5.95	28.23	.....	.....

Table 132. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTV, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Lincoln County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	89.55	2.83	9.14	23.08	7.20	38.29	1.82	7.19
1936	81.01	1.16	9.62	20.16	8.92	34.23	.....	6.92
1937	80.69	.....	8.04	20.27	13.75	32.45	.....	6.18
1938	89.01	.....	11.88	21.03	10.12	38.68	.....	7.30
1939	90.89	.34	11.17	21.84	14.76	37.37	.....	5.41
1940	88.64	.....	11.19	22.52	11.16	37.32	.....	6.45
1941	53.91	.....	3.73	13.22	8.22	24.68	.....	4.06
1942	70.51	.....	6.44	22.01	10.98	26.94	.....	4.14
1943	69.68	.....	9.64	17.05	9.68	32.47	.....	.84
1944	74.45	.....	6.48	24.49	11.50	31.10	.....	.88
1945	80.11	.....	9.17	29.66	10.96	29.45	.....	.87

Table 133. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Lincoln County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	3.16	10.21	25.77	8.04	42.76	2.03	8.03
1936	100.0	1.43	11.88	24.89	11.01	42.25	.....	8.54
1937	100.0	.....	9.96	25.12	17.04	40.22	.....	7.66
1938	100.0	.....	13.35	23.63	11.37	43.45	.....	8.20
1939	100.0	.37	12.29	24.03	16.24	41.12	.....	5.95
1940	100.0	.....	12.62	25.41	12.59	42.10	.....	7.28
1941	100.0	.....	6.92	24.52	15.25	45.78	.....	7.53
1942	100.0	.....	9.13	31.22	15.57	38.21	.....	5.87
1943	100.0	.....	13.83	24.47	13.89	46.60	.....	1.21
1944	100.0	.....	8.70	32.89	15.45	41.77	.....	1.18
1945	100.0	.....	11.45	37.02	13.68	36.76	.....	1.09

Table 134. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Linn County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	51.35	2.83	7.33	18.77	4.17	18.25	.....	.....
1936	52.71	1.16	7.04	20.85	4.28	19.38	.....	.....
1937	56.09	.....	4.29	25.54	7.31	18.95	.....	.....
1938	53.31	.....	3.46	23.56	7.29	19.00	.....	.....
1939	54.38	.34	3.28	24.03	7.25	19.48	.....	.....
1940	53.38	.....	1.36	25.25	7.64	19.13	.....	.....
1941	29.35	.....	.....	18.77	1.87	8.71	.....	.....
1942	40.43	.....	.13	19.48	6.29	14.53	.....	.....
1943	35.99	.....	2.47	12.35	3.58	17.59	.....	.....
1944	40.39	.....	2.83	15.92	3.45	18.19	.....	.....
1945	46.92	.....	3.57	21.51	3.12	18.72	.....	.....

Table 135. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Linn County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	5.51	14.28	36.55	8.12	35.54	.....	.....
1946	100.0	2.20	13.36	39.55	8.12	36.77	.....	.....
1937	100.0	.....	7.65	45.53	13.03	33.79	.....	.....
1938	100.0	.....	6.49	44.19	13.68	35.64	.....	.....
1939	100.0	.63	6.03	44.19	13.33	35.82	.....	.....
1940	100.0	.....	2.55	47.30	14.31	35.84	.....	.....
1941	100.0	.....	.....	63.95	6.37	29.68	.....	.....
1942	100.0	.....	.32	48.18	15.56	35.94	.....	.....
1943	100.0	.....	6.86	34.32	9.95	48.87	.....	.....
1944	100.0	.....	7.01	39.42	8.54	45.04	.....	.....
1945	100.0	.....	7.61	45.84	6.65	39.90	.....	.....

Table 136. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Malheur County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	85.64	2.83	6.39	34.96	2.14	38.25	1.07	.....
1936	91.35	1.16	4.85	38.57	3.77	41.92	1.08	.....
1937	88.40	.....	6.61	38.10	1.05	41.87	.77	.....
1938	95.54	.....	11.22	38.26	2.35	42.17	1.54	.....
1939	84.59	.34	6.28	40.02	.84	37.11	.....	.....
1940	83.79	.....	6.14	39.57	.80	37.28	.....	.....
1941	52.50	.....	2.81	29.41	.54	19.74	.....	.....
1942	64.00	.....	5.68	28.33	.72	29.27	.....	.....
1943	48.51	.....	5.51	16.86	1.43	24.71	.....	.....
1944	51.49	.....	5.32	18.75	.77	25.50	1.15	.....
1945	53.94	.....	5.12	19.66	1.23	26.07	1.10	.76

Table 137. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Malheur County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	3.31	7.46	40.82	2.50	44.66	1.25	.....
1936	100.0	1.27	5.31	42.22	4.13	45.89	1.18	.....
1937	100.0	.....	7.48	43.10	1.19	47.36	.87	.....
1938	100.0	.....	11.74	40.05	2.46	44.14	1.61	.....
1939	100.0	.40	7.43	47.31	.99	43.87	.....	.....
1940	100.0	.....	7.33	47.23	.95	44.49	.....	.....
1941	100.0	.....	5.35	56.02	1.03	37.60	.....	.....
1942	100.0	.....	8.88	44.27	1.13	45.73	.....	.....
1943	100.0	.....	11.36	34.76	2.95	50.94	.....	.....
1944	100.0	.....	10.33	36.41	1.50	49.52	2.23	.....
1945	100.0	.....	9.49	36.45	2.28	48.33	2.04	1.41

Table 138. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Marion County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	47.11	2.83	5.07	19.93	.44	18.84	.....	.....
1936	47.94	1.16	5.67	21.15	.47	19.49	.....	.....
1937	46.91	.....	4.31	21.26	2.64	18.70	.....	.....
1938	50.72	.....	4.97	23.84	2.60	19.31	.....	.....
1939	53.01	.34	5.53	24.41	2.33	20.40	.....	.....
1940	52.90	.....	5.71	24.90	2.74	19.55	.....	.....
1941	32.31	.....	3.11	19.79	1.13	8.28	.....	.....
1942	46.16	.....	6.34	20.53	2.25	17.04	.....	.....
1943	41.35	.....	7.03	15.32	2.11	16.89	.....	.....
1944	49.20	.....	7.62	20.43	1.86	19.29	.....	.....
1945	49.75	.....	8.45	21.86	1.71	17.73	.....	.....

Table 139. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Marion County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	6.01	10.76	42.31	.93	39.99	.....	.....
1936	100.0	2.42	11.83	44.12	.98	40.65	.....	.....
1937	100.0	.....	9.19	45.32	5.63	39.86	.....	.....
1938	100.0	.....	9.80	47.00	5.13	38.07	.....	.....
1939	100.0	.64	10.43	46.05	4.40	38.48	.....	.....
1940	100.0	.....	10.79	47.07	5.18	36.96	.....	.....
1941	100.0	.....	9.63	61.25	3.50	25.63	.....	.....
1942	100.0	.....	13.73	44.48	4.87	36.92	.....	.....
1943	100.0	.....	17.00	37.05	5.10	40.85	.....	.....
1944	100.0	.....	15.49	41.52	3.78	39.21	.....	.....
1945	100.0	.....	16.98	43.94	3.44	35.64	.....	.....

Table 140. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Morrow County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	50.80	2.83	3.58	26.69	4.02	8.65	5.03	.....
1936	60.26	1.16	3.99	31.03	4.88	12.88	5.72	.60
1937	62.97	.....	4.15	29.71	5.85	17.89	5.37	.....
1938	66.85	.....	4.30	30.95	6.63	19.69	5.28	.....
1939	67.32	.34	3.80	31.10	7.34	19.40	5.22	.12
1940	65.12	.....	1.82	32.67	7.37	17.52	5.12	.62
1941	50.01	.....	.....	29.57	3.89	14.49	2.06	.....
1942	50.25	.....	1.36	29.17	6.56	8.83	4.33	.....
1943	38.95	.....	2.60	19.46	3.97	8.33	4.09	.50
1944	48.51	.....	2.51	23.60	4.01	14.01	3.88	.50
1945	56.30	.....	5.97	23.52	3.73	19.10	3.61	.37

Table 141. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Morrow County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	5.57	7.05	52.53	7.92	17.03	9.90	.....
1936	100.0	1.93	6.62	51.49	8.10	21.37	9.49	1.00
1937	100.0	.....	6.59	47.18	9.29	28.41	8.53	.....
1938	100.0	.....	6.43	46.30	9.92	29.45	7.90	.....
1939	100.0	.51	5.64	46.20	10.90	28.32	7.75	.18
1940	100.0	.....	2.80	50.17	11.32	26.90	7.86	.96
1941	100.0	.....	.....	59.13	7.78	28.97	4.12	.....
1942	100.0	.....	2.71	58.04	13.05	17.57	8.62	.....
1943	100.0	.....	6.68	49.96	10.19	21.39	10.50	1.28
1944	100.0	.....	5.17	48.64	8.27	23.88	8.00	1.03
1945	100.0	.....	10.60	41.78	6.63	33.93	6.41	.65

Table 142. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Multnomah County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	50.26	2.83	5.66	17.35	.32	19.54	3.13	1.43
1936	52.98	1.16	6.37	18.55	.37	21.93	3.26	1.34
1937	55.03	.....	7.40	19.49	.....	22.85	3.94	1.35
1938	57.33	.....	7.56	19.78	.34	23.77	4.06	1.82
1939	59.83	.34	8.36	20.39	.34	24.61	3.98	1.81
1940	59.46	.....	8.23	20.64	.35	24.52	3.91	1.81
1941	28.61	.....	4.25	9.98	.15	12.16	1.44	.63
1942	52.17	.....	7.96	17.56	.33	22.37	3.32	.63
1943	45.21	.....	8.01	11.59	.56	21.37	3.16	.52
1944	48.87	.....	6.34	16.20	.97	21.25	2.94	1.17
1945	45.89	.....	7.14	11.49	.96	22.58	2.77	.95

Table 143. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Multnomah County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	5.63	11.26	34.52	.64	38.88	6.23	2.84
1936	100.0	2.19	12.03	35.01	.70	41.39	6.15	2.53
1937	100.0	.....	13.45	35.42	.....	41.52	7.16	2.45
1938	100.0	.....	13.19	34.50	.59	41.46	7.08	3.18
1939	100.0	.57	13.97	34.08	.57	41.13	6.65	3.03
1940	100.0	.....	13.84	34.71	.59	41.24	6.58	3.04
1941	100.0	.....	14.85	34.88	.52	42.50	5.03	2.20
1942	100.0	.....	15.26	33.66	.63	42.88	6.36	1.21
1943	100.0	.....	17.72	25.64	1.24	47.27	6.99	1.15
1944	100.0	.....	12.97	33.15	1.98	43.48	6.02	2.39
1945	100.0	.....	15.56	25.04	2.09	49.20	6.04	2.07

Table 144. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Polk County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	49.33	2.83	4.79	19.00	2.98	19.43	.....	.....
1936	55.98	1.16	7.84	22.89	3.97	20.12	.....	.....
1937	55.13	.....	7.34	23.97	4.19	19.63	.....	.....
1938	56.03	.....	6.12	25.45	5.13	19.33	.....	.....
1939	59.06	.34	4.17	26.01	6.31	22.23	.....	.....
1940	49.94	.....	2.95	24.86	2.25	19.88	.....	.....
1941	32.48	.....	1.04	18.96	3.95	8.53	.....	.....
1942	45.39	.....	4.45	22.17	3.47	15.30	.....	.....
1943	41.73	.....	3.39	17.55	5.93	14.86	.....	.....
1944	41.17	.....	4.55	17.55	5.14	13.93	.....	.....
1945	40.17	.....	5.50	16.01	4.50	14.16	.....	.....

Table 145. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Polk County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	5.74	9.71	38.52	6.04	39.99	.....	.....
1936	100.0	2.07	14.01	40.89	7.09	35.94	.....	.....
1937	100.0	.....	13.31	43.48	7.60	35.61	.....	.....
1938	100.0	.....	10.92	45.42	9.16	34.50	.....	.....
1939	100.0	.58	7.06	44.04	10.68	37.64	.....	.....
1940	100.0	.....	5.91	49.78	4.50	39.81	.....	.....
1941	100.0	.....	3.20	58.37	12.16	26.26	.....	.....
1942	100.0	.....	9.80	48.84	7.64	33.71	.....	.....
1943	100.0	.....	8.12	42.06	14.21	35.61	.....	.....
1944	100.0	.....	11.05	42.63	12.48	33.84	.....	.....
1945	100.0	.....	13.69	39.86	11.20	35.25	.....	.....

Table 146. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Sherman County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	60.76	2.83	4.15	16.03	2.49	30.92	4.34	.....
1936	57.41	1.16	3.83	16.79	2.80	28.08	4.75	.....
1937	48.77	.....	5.07	12.35	2.96	24.24	4.15	.....
1938	48.69	.....	4.83	13.95	3.54	23.88	2.49	.....
1939	46.55	.34	4.53	13.94	4.41	23.33	.....	.....
1940	43.58	.....	4.32	12.55	4.44	22.27	.....	.....
1941	23.67	.....	.....	9.34	.....	14.33	.....	.....
1942	35.08	.....	1.54	10.13	1.14	22.27	.....	.....
1943	31.54	.....	4.71	9.03	2.56	15.24	.....	.....
1944	38.14	.....	2.35	12.66	5.30	17.83	.....	.....
1945	40.52	.....	3.33	14.62	4.23	18.34	.....	.....

Table 147. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Sherman County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.66	6.83	26.38	4.10	50.89	7.14	.....
1936	100.0	2.02	6.67	29.25	4.88	48.91	8.27	.....
1937	100.0	.....	10.40	25.32	6.07	49.70	8.51	.....
1938	100.0	.....	9.92	28.65	7.27	49.05	5.11	.....
1939	100.0	.73	9.73	29.95	9.47	50.12	.....	.....
1940	100.0	.....	9.91	28.80	10.19	51.10	.....	.....
1941	100.0	.....	.....	39.46	.....	60.54	.....	.....
1942	100.0	.....	4.39	28.88	3.25	63.48	.....	.....
1943	100.0	.....	14.93	28.63	8.12	48.32	.....	.....
1944	100.0	.....	6.16	33.19	13.90	46.75	.....	.....
1945	100.0	.....	8.22	36.08	10.44	45.26	.....	.....

Table 148. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Tillamook County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	66.30	2.83	2.40	21.97	7.48	25.41	5.28	.93
1936	65.12	1.16	3.74	21.59	7.40	25.00	5.42	.81
1937	64.33	.....	.57	21.49	9.04	23.63	8.73	.87
1938	64.57	.....	4.08	22.04	9.43	22.73	5.14	1.15
1939	67.12	.34	5.46	22.84	11.16	23.27	2.96	1.09
1940	70.31	.....	4.19	25.30	13.27	23.26	3.12	1.17
1941	42.04	.....	4.36	18.53	5.18	11.85	2.12	.....
1942	55.84	.....	4.28	20.81	9.17	18.21	3.37	.....
1943	52.39	.....	6.14	17.30	6.15	19.25	3.55	.....
1944	53.52	.....	8.71	17.32	5.67	18.54	3.28	.....
1945	51.51	.....	7.87	14.69	7.39	19.44	2.12	.....

Table 149. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Tillamook County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.27	3.62	33.14	11.28	38.33	7.96	1.40
1936	100.0	1.78	5.74	33.16	11.36	38.39	8.32	1.25
1937	100.0	.....	.89	33.41	14.05	36.73	13.57	1.35
1938	100.0	.....	6.32	34.13	14.61	35.20	7.96	1.78
1939	100.0	.51	8.13	34.03	16.63	34.67	4.41	1.62
1940	100.0	.....	5.96	35.98	18.37	33.08	4.44	1.67
1941	100.0	.....	10.37	44.03	12.32	23.19	5.04	.....
1942	100.0	.....	7.66	37.27	16.42	32.61	6.04	.....
1943	100.0	.....	11.72	33.02	11.74	36.74	6.78	.....
1944	100.0	.....	16.27	32.36	10.59	34.64	6.13	.....
1945	100.0	.....	15.28	28.52	14.35	37.74	4.12	.....

Table 150. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Umatilla County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	48.29	2.83	3.91	20.13	1.52	18.78	1.12	.....
1936	44.26	1.16	3.82	21.32	2.07	15.88	.01	.....
1937	44.41	.....	3.78	21.28	2.22	17.13	.....	.....
1938	44.34	.....	3.59	21.86	2.11	16.78	.....	.....
1939	44.83	.34	3.41	21.50	2.53	17.05	.....	.....
1940	43.50	.....	2.76	20.55	3.24	16.95	.....	.....
1941	31.98	.....	1.50	18.26	1.17	10.43	.....	.62
1942	42.99	.....	2.78	19.20	2.96	17.19	.....	.86
1943	36.46	.....	3.72	12.04	2.52	17.81	.....	.37
1944	37.85	.....	4.42	20.20	1.67	11.19	.....	.37
1945	44.49	.....	7.30	17.52	1.32	17.51	.....	.84

Table 151. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Umatilla County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	5.86	8.10	41.68	3.14	38.89	2.32	.....
1936	100.0	2.62	8.63	47.18	4.68	35.88	.02	.....
1937	100.0	.....	8.51	47.92	5.00	38.57	.....	.....
1938	100.0	.....	8.10	49.30	4.76	37.84	.....	.....
1939	100.0	.76	7.61	47.96	5.64	38.03	.....	.....
1940	100.0	.....	6.34	47.24	7.45	38.97	.....	.....
1941	100.0	.....	4.69	57.10	3.66	32.61	.....	1.94
1942	100.0	.....	6.47	44.66	6.89	39.99	.....	2.00
1943	100.0	.....	10.20	33.02	6.91	48.85	.....	1.01
1944	100.0	.....	11.68	53.37	4.41	29.56	.....	.98
1945	100.0	.....	16.41	39.38	2.97	39.36	.....	1.88

Table 152. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Union County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	63.58	2.83	6.07	25.94	3.30	25.13	.31	.....
1936	62.67	1.16	5.21	26.77	4.24	25.29	.....	.....
1937	62.65	.....	5.22	27.00	4.78	25.65	.....	.....
1938	64.59	.....	6.43	27.93	4.40	25.83	.....	.....
1939	62.49	.34	6.69	28.39	4.17	22.90	.....	.....
1940	65.26	.....	6.00	29.51	3.94	24.80	.....	1.01
1941	42.16	.....	1.67	23.84	2.10	14.55	.....	.....
1942	54.24	.....	3.15	25.88	1.89	23.32	.....	.....
1943	46.80	.....	3.11	18.98	1.87	22.84	.....	.....
1944	58.47	.....	6.42	26.02	2.53	22.56	.....	.94
1945	50.37	.....	5.98	21.54	3.35	19.50	.....	.....

Table 153. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Union County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.45	9.55	40.80	5.19	39.52	.49	.....
1936	100.0	1.85	8.31	42.72	6.77	40.35	.....	.....
1937	100.0	.....	8.33	43.10	7.63	40.94	.....	.....
1938	100.0	.....	9.96	43.24	6.81	39.99	.....	.....
1939	100.0	.54	10.71	45.43	6.67	36.65	.....	.....
1940	100.0	.....	9.19	45.22	6.04	38.00	.....	1.55
1941	100.0	.....	3.96	56.55	4.98	34.51	.....	.....
1942	100.0	.....	5.81	47.71	3.48	42.99	.....	.....
1943	100.0	.....	6.65	40.56	4.00	48.80	.....	.....
1944	100.0	.....	10.98	44.50	4.32	38.58	.....	1.61
1945	100.0	.....	11.87	42.76	6.65	38.71	.....	.....

Table 154. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Wallowa County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	63.48	2.83	3.56	31.93	4.60	17.95	2.61	.....
1936	69.40	1.16	4.83	32.45	5.68	23.03	2.25	.....
1937	69.74	.....	5.08	35.32	6.00	21.27	2.07	.....
1938	70.53	.....	5.40	33.30	6.36	23.54	1.93	.....
1939	67.25	.34	6.79	32.27	5.41	22.05	.39	.....
1940	68.15	.....	7.07	34.10	5.66	21.32	.....	.....
1941	30.22	.....	3.24	13.48	2.89	10.61	.....	.....
1942	58.97	.....	5.63	25.64	5.38	22.32	.....	.....
1943	51.39	.....	5.58	18.93	4.71	22.17	.....	.....
1944	50.20	.....	4.03	19.67	4.67	21.83	.....	.....
1945	48.80	.....	5.57	11.80	5.32	26.11	.....	.....

Table 155. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Wallowa County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.46	5.61	50.30	7.24	28.28	4.11	.....
1936	100.0	1.67	6.96	46.76	8.19	33.18	3.24	.....
1937	100.0	.....	7.28	50.65	8.60	30.50	2.97	.....
1938	100.0	.....	7.66	47.21	9.02	33.27	2.74	.....
1939	100.0	.51	10.10	47.98	8.04	32.79	.58	.....
1940	100.0	.....	10.37	50.04	8.31	31.28	.....	.....
1941	100.0	.....	10.72	44.61	9.56	35.11	.....	.....
1942	100.0	.....	9.55	43.48	9.12	37.85	.....	.....
1943	100.0	.....	10.86	36.84	9.17	43.14	.....	.....
1944	100.0	.....	8.03	39.18	9.30	43.49	.....	.....
1945	100.0	.....	11.41	24.18	10.90	53.50	.....	.....

Table 156. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URRAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Wasco County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	65.90	2.83	7.52	23.80	1.55	22.08	6.32	1.80
1936	63.83	1.16	6.82	24.07	1.24	22.15	6.05	2.34
1937	63.65	.....	8.04	24.96	1.19	22.66	4.30	2.50
1938	60.73	.....	8.26	25.30	1.73	20.94	1.93	2.57
1939	63.27	.34	8.38	26.07	2.26	20.83	1.56	3.83
1940	62.67	.....	9.03	27.34	2.37	19.95	1.52	2.46
1941	31.18	.....	2.46	15.54	1.54	10.07	.....	1.57
1942	52.27	.....	5.21	21.96	1.76	20.13	.....	3.21
1943	44.51	.....	5.47	17.33	.02	19.56	.....	2.13
1944	45.38	.....	7.62	15.95	.06	19.72	.....	2.03
1945	46.43	.....	4.37	15.36	4.86	18.91	.....	2.93

Table 157. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Wasco County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.29	11.41	36.12	2.35	33.51	9.59	2.73
1936	100.0	1.82	10.68	37.71	1.94	34.70	9.48	3.67
1937	100.0	.....	12.63	39.21	1.87	35.60	6.76	3.93
1938	100.0	.....	13.60	41.66	2.85	34.48	3.18	4.23
1939	100.0	.54	13.25	41.20	3.57	32.92	2.47	6.05
1940	100.0	.....	14.41	43.63	3.78	31.83	2.43	3.92
1941	100.0	.....	7.39	49.84	4.94	32.30	.....	5.04
1942	100.0	.....	9.97	42.01	3.37	38.51	.....	6.14
1943	100.0	.....	12.29	38.94	.04	43.95	.....	4.79
1944	100.0	.....	16.79	35.15	.13	43.46	.....	4.47
1945	100.0	.....	9.41	33.08	10.47	40.73	.....	6.31

Table 158. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Washington County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	51.08	2.83	5.73	20.95	5.44	16.13	.....	.....
1936	49.52	1.16	4.82	20.84	7.38	15.32	.....	.....
1937	50.80	.....	5.61	23.07	6.12	16.00	.....	.....
1938	52.59	.....	5.46	24.49	7.11	15.53	.....	.....
1939	53.89	.34	7.13	24.92	5.17	16.33	.....	.....
1940	53.97	.....	5.51	26.06	6.03	16.37	.....	.....
1941	34.46	.....	1.67	20.05	4.98	7.76	.....	.....
1942	48.29	.....	5.05	22.52	6.33	14.39	.....	.....
1943	42.33	.....	7.09	16.29	4.08	14.87	.....	.....
1944	49.96	.....	4.62	23.32	4.76	15.02	.....	2.24
1945	50.84	.....	5.59	25.77	4.37	12.97	.....	2.14

Table 159. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Washington County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	5.54	11.22	41.01	10.65	31.58	.....	.....
1936	100.0	2.34	9.73	42.09	14.90	30.94	.....	.....
1937	100.0	.....	11.04	45.41	12.05	31.50	.....	.....
1938	100.0	.....	10.38	46.57	13.52	29.53	.....	.....
1939	100.0	.63	13.23	46.24	9.60	30.30	.....	.....
1940	100.0	.....	10.21	48.29	11.17	30.33	.....	.....
1941	100.0	.....	4.85	58.18	14.45	22.52	.....	.....
1942	100.0	.....	10.46	46.63	13.11	29.80	.....	.....
1943	100.0	.....	16.75	38.48	9.64	35.13	.....	.....
1944	100.0	.....	9.25	46.68	9.53	30.06	.....	4.48
1945	100.0	.....	11.00	50.69	8.60	25.51	.....	4.21

Table 160. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Wheeler County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	33.04	2.83	3.97	17.52	2.82	.....	5.90	.....
1936	29.70	1.16	3.95	18.46	1.49	.....	5.64	.....
1937	38.86	.....	5.40	25.82	1.67	.....	5.97	.....
1938	39.49	.....	4.64	26.04	3.48	.....	5.33	.....
1939	38.88	.34	4.71	25.12	3.53	.....	5.18	.....
1940	38.01	.....	4.18	22.64	3.65	1.13	6.41	.....
1941	15.98	.....	2.57	7.14	2.71	.57	2.99	.....
1942	23.31	.....	4.25	10.37	3.71	1.06	3.92	.....
1943	24.61	.....	4.37	11.74	3.85	1.08	3.57	.....
1944	31.72	.....	5.81	16.97	4.52	1.04	3.38	.....
1945	25.34	.....	6.45	11.07	3.62	1.00	3.20	.....

Table 161. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Wheeler County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	8.56	12.02	53.03	8.53	.....	17.86	.....
1936	100.0	3.91	13.30	62.15	1.65	.....	18.99	.....
1937	100.0	.....	13.90	66.44	4.30	.....	15.36	.....
1938	100.0	.....	11.75	65.94	8.81	.....	13.50	.....
1939	100.0	.88	12.11	64.61	9.08	.....	13.32	.....
1940	100.0	.....	11.00	59.56	9.60	2.97	16.87	.....
1941	100.0	.....	16.08	44.68	16.96	3.57	18.71	.....
1942	100.0	.....	18.23	44.49	15.92	4.55	16.82	.....
1943	100.0	.....	17.76	47.70	15.64	4.39	14.51	.....
1944	100.0	.....	18.32	53.50	14.25	3.28	10.66	.....
1945	100.0	.....	25.45	43.69	14.29	3.95	12.63	.....

Table 162. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Yamhill County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	52.75	2.83	7.28	19.31	3.45	19.88	.....	.....
1936	52.08	1.16	6.64	19.76	3.65	20.87	.....	.....
1937	53.92	.....	6.04	21.02	5.99	20.87	.....	.....
1938	54.15	.....	4.66	22.92	5.67	20.90	.....	.....
1939	56.40	.34	4.59	24.33	5.97	21.17	.....	.....
1940	58.03	.....	5.38	25.56	5.53	21.56	.....	.....
1941	36.44	.....	2.72	21.32	2.70	9.70	.....	.....
1942	46.08	.....	2.94	20.98	3.17	18.99	.....	.....
1943	42.01	.....	1.64	16.26	6.18	17.93	.....	.....
1944	49.66	.....	3.88	22.33	6.28	17.17	.....	.....
1945	51.85	.....	5.72	23.37	4.89	17.87	.....	.....

Table 163. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Yamhill County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	5.36	13.80	36.61	6.54	37.69	.....	.....
1936	100.0	2.23	12.75	37.94	7.01	40.07	.....	.....
1937	100.0	.....	11.20	38.98	11.11	38.71	.....	.....
1938	100.0	.....	8.60	42.33	10.47	38.60	.....	.....
1939	100.0	.60	8.14	43.14	10.59	37.54	.....	.....
1940	100.0	.....	9.27	44.05	9.53	37.15	.....	.....
1941	100.0	.....	7.46	58.51	7.41	26.62	.....	.....
1942	100.0	.....	6.38	45.53	6.88	41.21	.....	.....
1943	100.0	.....	3.90	38.71	14.71	42.68	.....	.....
1944	100.0	.....	7.81	44.97	12.65	34.58	.....	.....
1945	100.0	.....	11.03	45.07	9.43	34.46	.....	.....

DISTRIBUTION OF URBAN LEVIES BY SECTIONS OR GROUPS OF COUNTIES

For the purpose of comparing urban taxes and tax levies of the different sections of the state, a grouping of the counties into sections similar to that followed in the study of rural levies has been made, with the exception that Multnomah County has been treated independently of the other counties in the Willamette Valley group. All levies are weighted levies for the group under consideration.

Weighted average levies on urban valuation by sections, 1935 to 1945

Weighted average levies on urban valuations for state, county, school, road, special city, debt service, and miscellaneous purposes for each of the four groups of counties of the state and for Multnomah County are presented in Tables 164 to 168 inclusive. Multnomah County is treated independently of the other Willamette Valley counties because of the relatively large size of the city of Portland.

Figures 13, 14, 15, 16, and 17 graphically present the levies for the four groups of counties and of Multnomah County for a period of 36 years, 1910 to 1945 inclusive. The data of the present study as well as the data of the earlier study are thereby presented.

Table 164. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Coast Counties
(Counties included: Clatsop, Coos, Curry, Lincoln, Tillamook)

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	85.50	2.83	8.92	28.29	4.68	30.63	2.40	7.75
1936	83.19	1.16	8.89	27.91	5.37	29.46	2.17	8.23
1937	84.20		8.52	28.91	5.89	29.17	3.60	8.11
1938	83.86		10.29	26.64	6.36	28.78	3.46	8.33
1939	80.83	.34	7.99	27.96	6.20	28.12	2.37	7.85
1940	78.57		7.42	28.43	5.55	27.54	2.11	7.52
1941	50.70		3.68	22.29	3.58	13.98	3.04	4.13
1942	63.36		5.26	21.15	4.73	23.55	2.68	5.99
1943	59.46		5.43	16.45	4.04	24.77	3.03	5.74
1944	59.81		6.44	18.79	4.11	24.08	.90	5.49
1945	61.98		6.04	19.12	4.50	25.10	.35	6.87

Table 165. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Willamette Valley Counties
(Counties included: Benton, Clackamas, Columbia, Lane, Linn, Marion, Polk, Washington, Yamhill)

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	52.47	2.83	6.68	20.84	3.07	18.12	.93	.....
1936	52.59	1.16	6.49	21.33	3.73	18.69	1.19	.....
1937	53.18		6.08	23.00	4.86	18.29	.95	.....
1938	54.76		6.43	24.53	4.38	18.45	.97	.....
1939	54.80	.34	5.60	24.75	4.25	18.96	.90	.....
1940	53.73		3.73	25.27	4.19	19.60	.90	.04
1941	33.35		1.80	19.95	2.51	8.75	.34	.....
1942	46.13		4.46	21.33	3.68	16.29	.36	.01
1943	41.24		5.38	16.16	3.02	16.08	.60	.....
1944	47.11		5.74	20.41	3.18	16.84	.81	.13
1945	49.14		6.19	22.70	3.27	16.34	.49	.15

Table 166. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Southern Oregon Counties
(Counties included: Douglas, Jackson, Josephine)

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	70.99	2.83	7.20	30.40	3.46	26.24	.56	.30
1936	69.57	1.16	7.64	30.50	3.74	25.70	.52	.31
1937	66.97		7.73	29.64	3.64	25.30	.39	.27
1938	63.52		7.59	27.63	3.16	24.60	.29	.25
1939	63.07	.34	6.20	28.12	3.64	24.23	.29	.25
1940	61.39		4.27	28.61	4.36	23.76	.14	.25
1941	36.14		.86	20.12	3.47	11.27	.13	.29
1942	50.26		2.13	21.24	4.47	21.92	.11	.39
1943	45.26		2.73	17.17	5.46	19.83	.....	.07
1944	48.77		2.02	20.17	5.65	20.80	.....	.13
1945	47.22		1.52	19.98	5.20	20.46	.....	.06

Table 167. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Eastern Oregon Counties
(Counties included: Baker, Crook, Deschutes, Gilliam, Grant, Harney, Hood River, Jefferson, Klamath, Lake, Malheur, Morrow, Sherman, Umatilla, Union, Wallowa, Wasco, Wheeler)

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	61.93	2.83	5.90	24.50	1.96	23.72	3.03	.19
1936	62.87	1.16	5.82	26.28	2.53	23.60	3.18	.30
1937	60.53	.....	5.85	25.89	2.53	23.56	2.45	.25
1938	63.38	.....	6.97	26.90	2.49	24.39	2.37	.26
1939	61.71	.34	6.68	24.38	4.53	23.37	2.02	.39
1940	60.66	.....	6.37	26.62	2.65	22.90	1.76	.36
1941	35.32	.....	2.66	18.50	1.65	11.89	.34	.28
1942	53.09	.....	5.02	23.29	2.41	21.38	.48	.51
1943	47.35	.....	4.54	17.61	2.51	21.94	.47	.28
1944	50.76	.....	4.69	20.49	2.90	21.74	.34	.60
1945	55.34	.....	6.34	22.64	2.53	22.99	.19	.65

Table 168. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Multnomah County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	50.26	2.83	5.66	17.35	.32	19.54	3.13	1.43
1936	52.98	1.16	6.37	18.55	.37	21.93	3.26	1.34
1937	55.03	.....	7.40	19.49	.....	22.85	3.94	1.35
1938	57.33	.....	7.56	19.78	.34	23.77	4.06	1.82
1939	59.83	.34	8.36	20.39	.34	24.61	3.98	1.81
1940	59.46	.....	8.23	20.64	.35	24.52	3.91	1.81
1941	28.61	.....	4.25	9.98	.15	12.16	1.44	.63
1942	52.18	.....	7.96	17.57	.33	22.37	3.32	.63
1943	45.21	.....	8.01	11.59	.56	21.37	3.16	.52
1944	48.87	.....	6.34	16.20	.97	21.25	2.94	1.17
1945	45.89	.....	7.14	11.49	.96	22.58	2.77	.95

Table 169. WEIGHTED AVERAGE TAX LEVIES IN MILLS ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

State of Oregon

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	54.10	2.83	6.05	19.64	1.25	20.43	2.62	1.28
1936	55.80	1.16	6.48	20.68	1.50	22.00	2.75	1.23
1937	56.94	.....	7.06	21.57	1.49	22.49	3.11	1.22
1938	58.89	.....	7.41	21.99	1.63	23.16	3.16	1.54
1939	60.17	.34	7.58	22.24	1.87	23.62	3.00	1.52
1940	59.49	.....	7.02	22.81	1.68	23.57	2.90	1.51
1941	31.53	.....	3.45	13.72	1.04	11.57	1.13	.62
1942	51.58	.....	6.61	19.23	1.56	21.18	2.28	.72
1943	45.34	.....	6.80	13.55	1.58	20.56	2.25	.60
1944	49.23	.....	5.86	17.73	1.93	20.61	2.05	1.05
1945	48.32	.....	6.57	15.53	1.91	21.50	1.83	.98

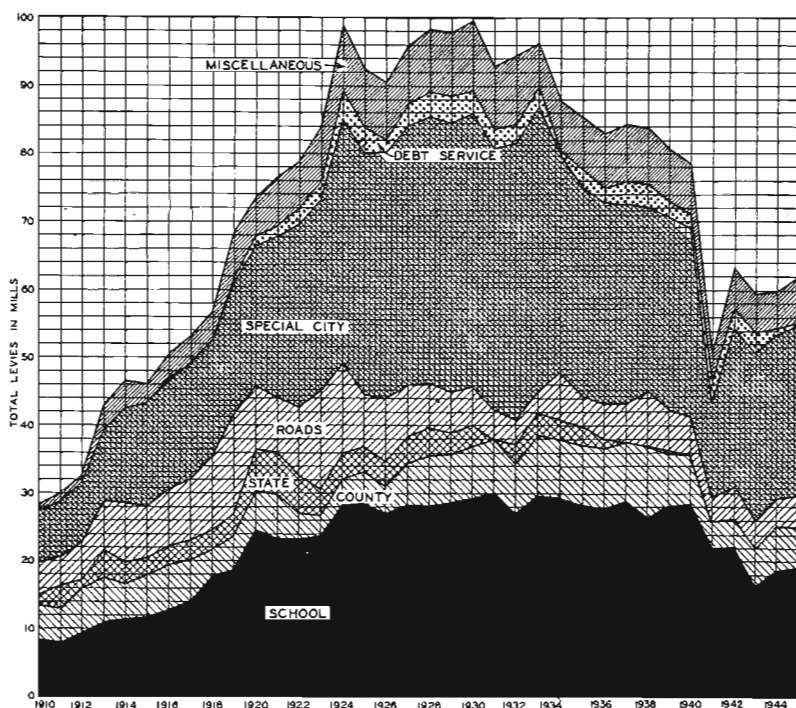


Figure 13. Weighted average levies on urban valuation, Coast Counties, 1910-1945.

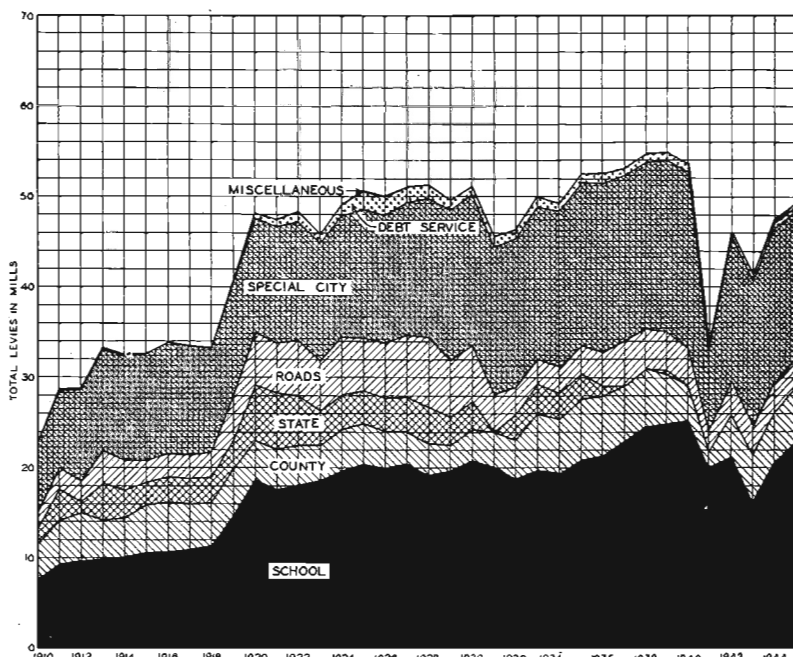


Figure 14. Weighted average levies on urban valuation, Willamette Valley Counties, 1910-1945.
(Exclusive of Multnomah County)

Fig. 15. WEIGHTED AVERAGE LEVIES ON URBAN VALUATION, SOUTHERN OREGON COUNTIES, 1910-1945

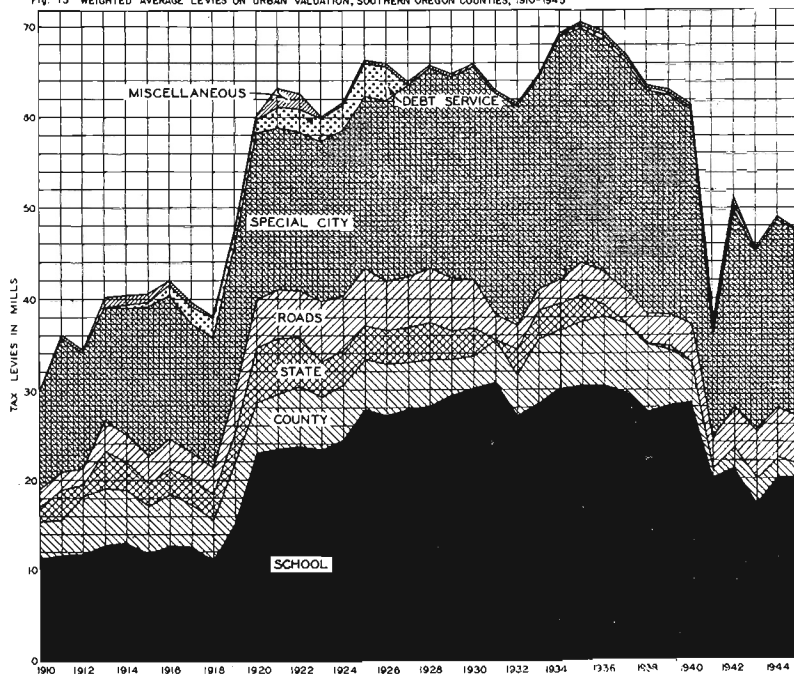


Figure 15. Weighted average levies on urban valuation, Southern Oregon Counties, 1910-1945.

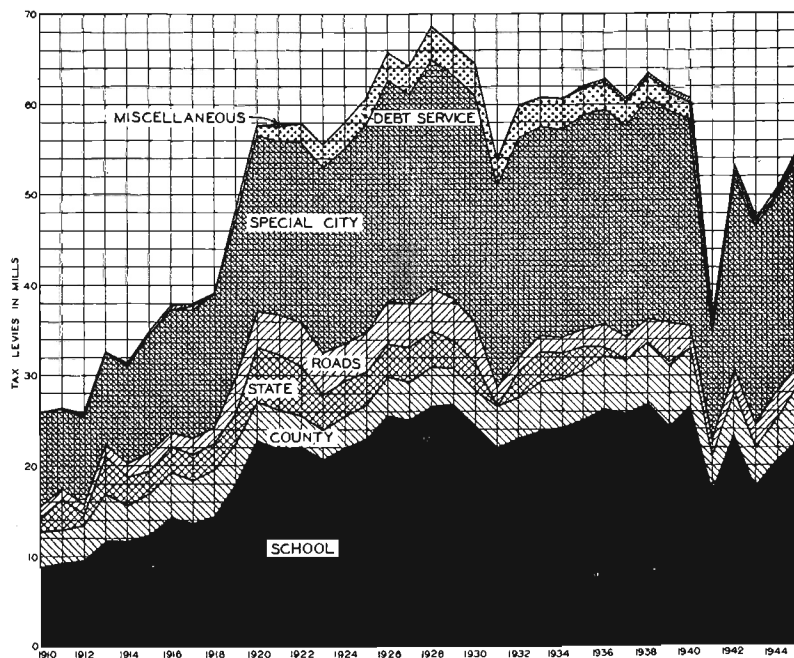


Figure 16. Weighted average levies on urban valuation, Eastern Oregon Counties, 1910-1945.

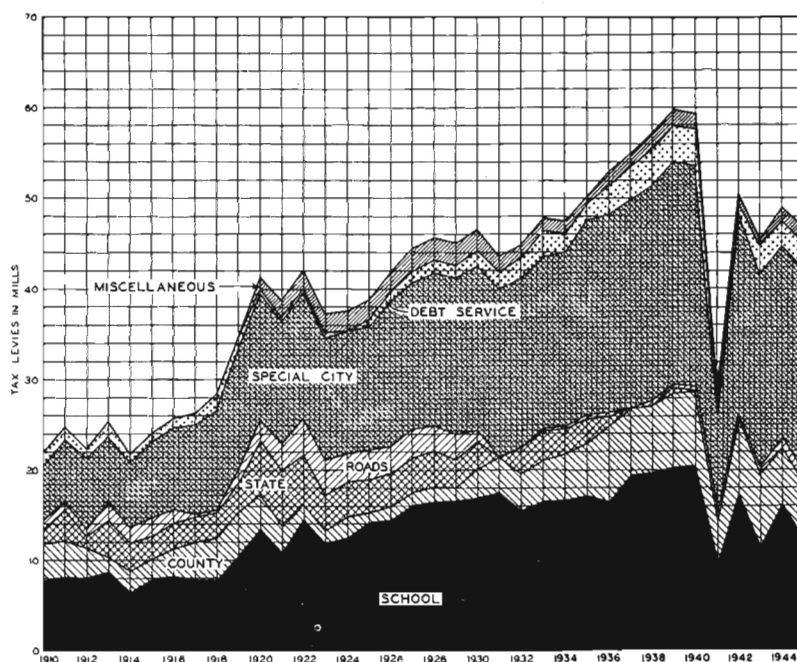


Figure 17. Weighted average levies on urban valuation, Multnomah County, 1910-1945.

Percentage distribution of urban levies

Percentage distributions of urban levies for the four groups of counties, for Multnomah County, and for the State of Oregon, are presented in Tables 170 to 175 inclusive. The relatively brief period covered, eleven years, makes any detailed analyses unnecessary. A careful perusal of the data will enable the reader to discover the trends of levies and their relative importance. Miscellaneous levies, including port expenses, are significant for the Coast Counties only. Special city levies are relatively more important in Multnomah County than in any of the four groups of counties.

Figures 18, 19, 20, 21, and 22 are made to cover the 36-year period 1910 to 1945 inclusive.

Table 170. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Coast Counties
(Counties included: Clatsop, Coos, Curry, Lincoln, Tillamook)

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	3.31	10.43	33.09	5.47	35.82	2.81	9.06
1936	100.0	1.39	10.69	33.55	6.46	35.41	2.61	9.89
1937	100.0	.....	10.12	34.33	7.00	34.64	4.28	9.63
1938	100.0	.....	12.27	31.77	7.58	34.32	4.13	9.93
1939	100.0	.42	9.88	34.59	7.67	34.79	2.93	9.71
1940	100.0	.....	9.44	36.18	7.06	35.05	2.69	9.57
1941	100.0	.....	7.26	43.96	7.06	27.57	6.00	8.15
1942	100.0	.....	8.30	33.38	7.47	37.17	4.23	9.45
1943	100.0	.....	9.13	26.67	6.79	41.66	5.10	9.65
1944	100.0	.....	10.77	31.42	6.87	40.26	1.50	9.18
1945	100.0	.....	9.75	30.85	7.26	40.50	.56	11.08

Table 171. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Willamette Valley Counties
(Counties included: Benton, Clackamas, Columbia, Lane, Linn, Marion, Polk, Washington, Yamhill)

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	5.39	12.73	39.72	5.85	34.54	1.77	.....
1936	100.0	2.21	12.34	40.56	7.09	35.54	2.26	.....
1937	100.0	.....	11.43	43.25	9.14	34.39	1.79	.....
1938	100.0	.....	11.74	44.80	8.00	33.69	1.77	.....
1939	100.0	.62	10.22	45.16	7.76	34.60	1.64	.....
1940	100.0	.....	6.94	47.03	7.80	36.48	1.68	.07
1941	100.0	.....	5.40	59.82	7.53	26.24	1.02	.....
1942	100.0	.....	9.67	46.24	7.98	35.31	.78	.02
1943	100.0	.....	13.05	39.19	7.32	38.99	1.45	.....
1944	100.0	.....	12.18	43.32	6.75	35.75	1.72	.28
1945	100.0	.....	12.60	46.19	6.65	33.25	1.00	.31

Table 172. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Southern Oregon Counties
(Counties included: Douglas, Jackson, Josephine)

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	3.99	10.14	42.82	4.87	36.96	.79	.42
1936	100.0	1.67	10.98	43.84	5.38	36.94	.75	.45
1937	100.0	.....	11.54	44.26	5.44	37.73	.58	.40
1938	100.0	.....	11.95	43.50	4.97	38.73	.46	.39
1939	100.0	.54	9.83	44.59	5.77	38.42	.46	.40
1940	100.0	.....	6.96	46.60	7.10	38.70	.23	.41
1941	100.0	.....	2.38	55.67	9.60	31.13	.36	.80
1942	100.0	.....	4.24	42.26	8.89	43.61	.22	.78
1943	100.0	.....	6.03	37.94	12.06	43.81	.....	.15
1944	100.0	.....	4.14	41.36	11.58	42.65	.....	.27
1945	100.0	.....	3.22	42.31	11.01	43.33	.....	.13

Table 173. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Eastern Oregon Counties
(Counties included: Baker, Crook, Deschutes, Gilliam, Grant, Harney, Hood River, Jefferson, Klamath, Lake, Malheur, Morrow, Sherman, Umatilla, Union, Wallowa, Wasco, Wheeler)

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	4.57	9.53	39.56	3.16	37.98	4.89	.31
1936	100.0	1.85	9.26	41.80	4.02	37.54	5.06	.48
1937	100.0	.....	9.66	42.77	4.18	38.92	4.05	.41
1938	100.0	.....	11.00	42.44	3.93	38.48	3.74	.41
1939	100.0	.55	10.82	39.51	7.34	37.87	3.27	.63
1940	100.0	.....	10.50	43.88	4.37	37.75	2.91	.59
1941	100.0	.....	7.53	52.38	4.67	33.66	.96	.79
1942	100.0	.....	9.46	43.87	4.54	40.27	.90	.96
1943	100.0	.....	9.59	37.19	5.30	46.34	.99	.59
1944	100.0	.....	9.24	40.37	5.71	42.83	.67	1.18
1945	100.0	.....	11.46	40.91	4.57	41.54	.34	1.17

Table 174. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Multnomah County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	5.63	11.26	34.52	.64	38.88	6.23	2.85
1936	100.0	2.19	12.02	35.01	.70	41.39	6.15	2.53
1937	100.0	.....	13.45	35.42	.....	41.52	7.16	2.45
1938	100.0	.....	13.19	34.50	.59	41.46	7.08	3.17
1939	100.0	.57	13.97	34.08	.57	41.13	6.65	3.03
1940	100.0	.....	13.84	34.71	.59	41.24	6.58	3.04
1941	100.0	.....	14.85	34.88	.52	42.50	5.03	2.20
1942	100.0	.....	15.25	33.67	.63	42.87	6.36	1.21
1943	100.0	.....	17.72	25.64	1.24	47.27	6.99	1.15
1944	100.0	.....	12.97	33.15	1.98	43.48	6.02	2.39
1945	100.0	.....	15.56	25.04	2.09	49.20	6.04	2.07

Table 175. TAX LEVIES ON EQUALIZED URBAN VALUATIONS FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES IN PERCENTAGES OF TOTAL WEIGHTED LEVIES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

State of Oregon

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	100.0	5.23	11.18	36.30	2.31	37.76	4.84	2.37
1936	100.0	2.08	11.61	37.06	2.69	39.43	4.93	2.20
1937	100.0	.....	12.40	37.88	2.62	39.50	5.46	2.14
1938	100.0	.....	12.58	37.34	2.77	39.33	5.37	2.62
1939	100.0	.57	12.60	36.96	3.11	39.26	4.99	2.53
1940	100.0	.....	11.80	38.34	2.82	39.62	4.87	2.54
1941	100.0	.....	10.94	43.51	3.30	36.70	3.58	1.97
1942	100.0	.....	12.82	37.28	3.02	41.06	4.42	1.40
1943	100.0	.....	15.00	29.89	3.48	45.35	4.96	1.32
1944	100.0	.....	11.90	36.01	3.92	41.86	4.16	2.13
1945	100.0	.....	13.60	32.14	3.95	44.50	3.79	2.03

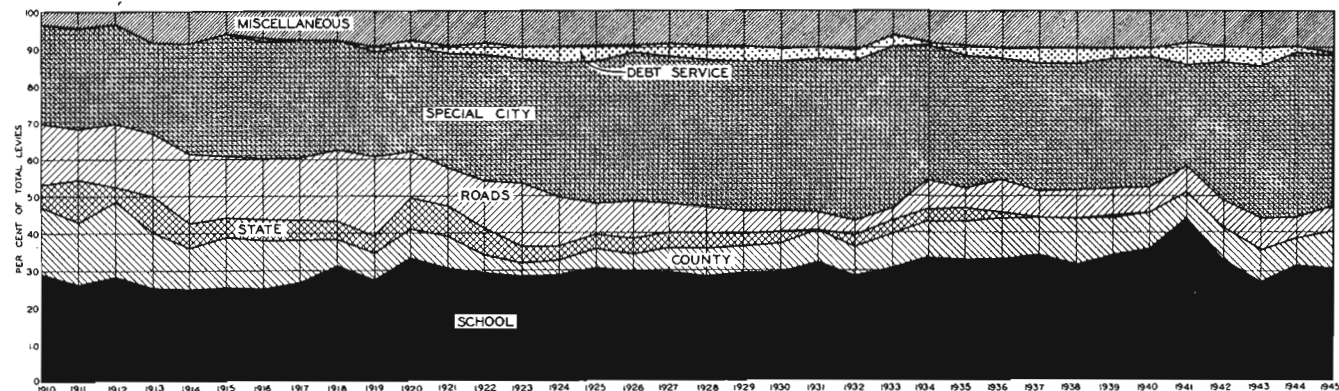


Figure 18. Tax levies on urban valuation of Coast Counties in percentages of total weighted levies for purposes indicated, 1910-1945.

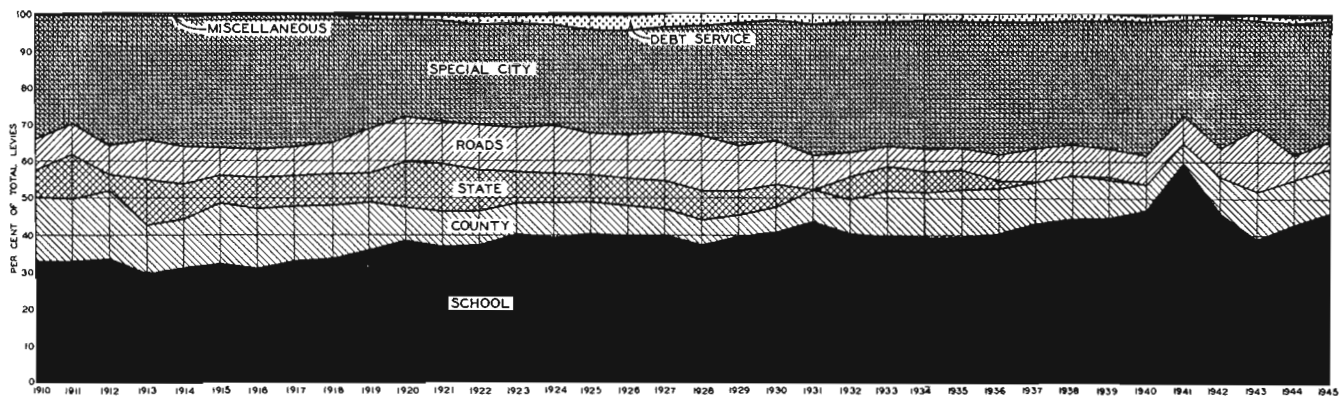


Figure 19. Tax levies on urban valuation of Willamette Valley Counties (exclusive of Multnomah) in percentages of total weighted levies for purpose indicated, 1910-1945.

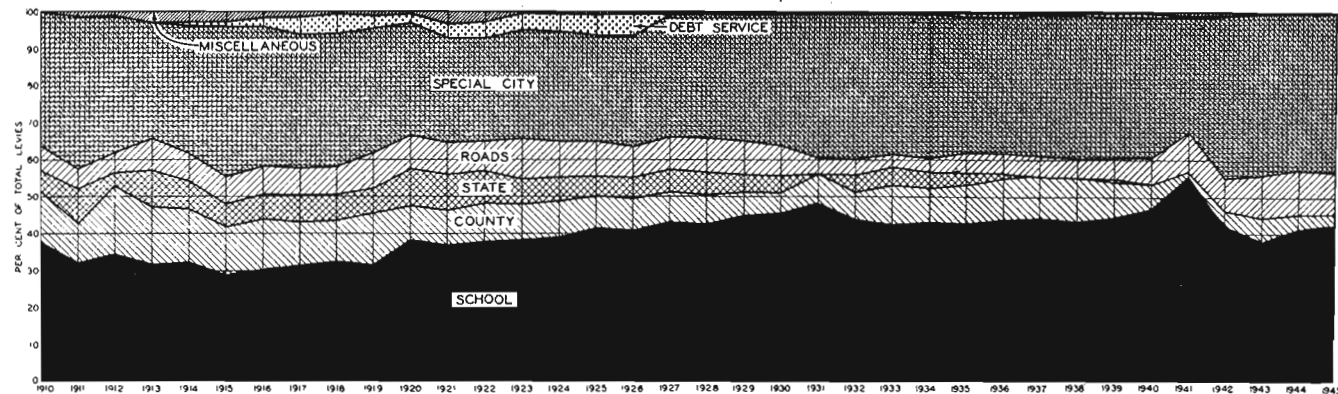


Figure 20. Tax levies on urban valuation of Southern Oregon Counties in percentages of total weighted levies for purposes indicated, 1910-1945.

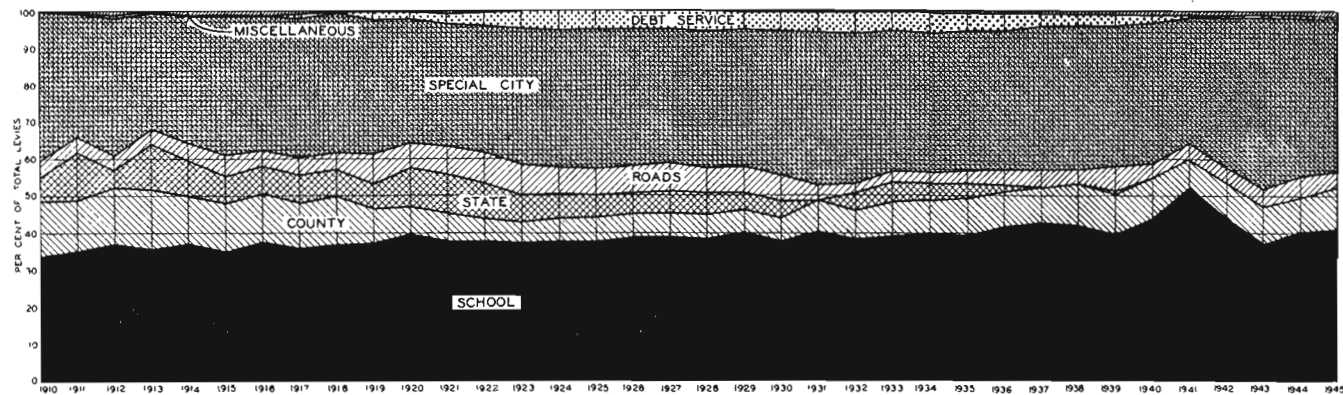


Figure 21. Tax levies on urban valuation of Eastern Oregon Counties in percentages of total weighted levies for purposes indicated, 1910-1945.

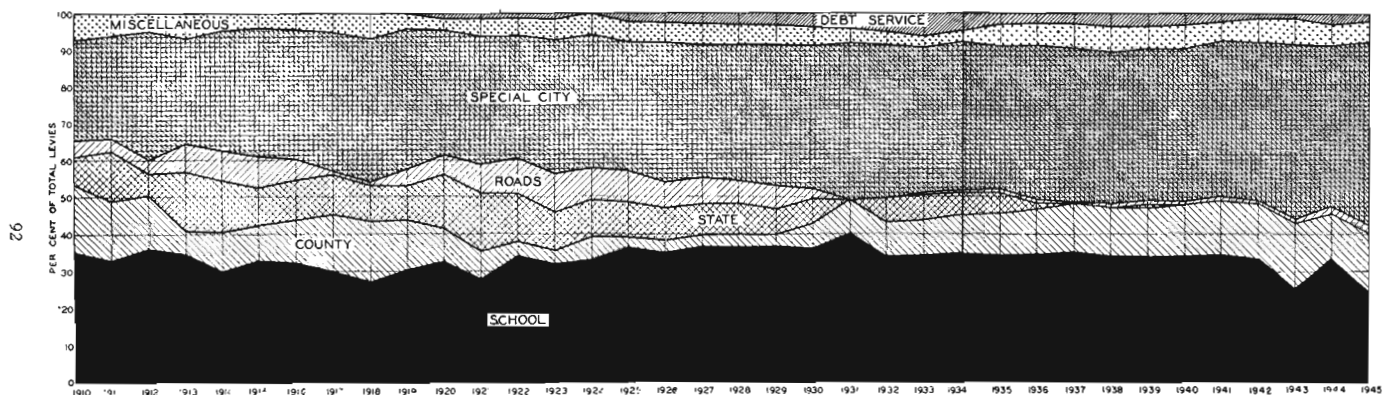


Figure 22. Tax levies on urban valuation of Multnomah County in percentages of total weighted levies for purposes indicated, 1910-1945.

Urban taxes by functions and groups of counties

Urban taxes imposed upon the taxable urban property of the four groups of counties, of Multnomah County, and of the State of Oregon are presented in Tables 176 to 181 inclusive. The peak of urban taxes imposed for the Coast Counties and for the Southern Oregon Counties was reached in 1935, for Multnomah County and for the State of Oregon was reached in 1939, and for the Willamette Valley Counties and for Eastern Oregon Counties was reached in 1945.

The two most important urban taxes in all groups of counties, in Multnomah County, and in the State of Oregon are the school and special city taxes.

**Total taxes on urban property by major divisions,
1926 all-commodity index dollar**

Total taxes imposed upon the taxable urban property of the four groups of counties, of Multnomah County, and of the State of Oregon, in terms of the 1926 all-commodity wholesale index dollars, are presented in Table 182. The peak of urban taxes, in terms of the 1926 index dollar, as well as the peak of the actual taxes for the State of Oregon was reached in the 1939 assessment year.

**Trends in urban taxes, 1926 all-commodity wholesale
index dollar**

The data in Table 183 indicate the trends in urban taxes in terms of the 1926 all-commodity wholesale index dollar imposed upon the taxable property of all counties of the state upon the taxable property of each of the four groups of counties, and upon the taxable property of Multnomah County. The taxes for each year are presented in percentages of the 1910 to 1913 average tax. The 1910-1913 average tax is used as a base in order to bring the data of this study into line with the data of the earlier study.

The trends of these data, covering the period of 36 years, 1910 to 1945, are graphically presented in Figure 23.

Table 176. TOTAL TAXES LEVIED ON URBAN GENERAL PROPERTY FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Coast Counties
(Counties included: Clatsop, Coos, Curry, Lincoln, Tillamook)

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	\$1,610,420	\$53,306	\$168,055	\$532,722	\$ 88,174	\$576,850	\$45,261	\$146,050
1936	1,415,696	19,752	151,304	474,948	91,413	501,296	36,855	140,126
1937	1,465,569		148,303	503,251	102,509	507,701	62,713	141,080
1938	1,509,778		185,271	479,611	114,465	518,014	62,324	150,091
1939	1,482,510	6,215	146,578	512,759	113,796	515,811	43,440	143,911
1940	1,469,366		138,834	531,667	103,818	515,061	39,379	140,604
1941	1,049,687		76,284	461,591	74,059	289,434	62,858	85,461
1942	1,371,548		113,786	457,768	102,484	509,812	58,044	129,656
1943	1,276,434		116,534	353,043	86,813	531,663	65,131	123,251
1944	1,333,994		143,722	419,040	91,681	537,038	20,108	122,407
1945	1,441,342		140,523	444,516	104,749	583,737	8,050	159,766

Table 177. TOTAL TAXES LEVIED ON URBAN GENERAL PROPERTY FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Willamette Valley Counties
(Counties included: Benton, Clackamas, Columbia, Lane, Linn, Marion, Polk, Washington, Yamhill)

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	\$3,989,222	\$215,205	\$507,829	\$1,584,322	\$233,589	\$1,377,473	\$70,802	\$
1936	3,915,321	86,222	483,211	1,587,378	277,789	1,391,268	88,953	
1937	4,018,462		459,119	1,737,915	367,329	1,382,051	72,045	
1938	4,183,588		491,705	1,873,850	334,350	1,409,638	74,046	
1939	4,191,446	25,867	427,951	1,893,278	325,158	1,450,370	68,818	
1940	4,134,145		287,265	1,944,548	322,485	1,508,117	68,914	2,815
1941	2,801,269		150,845	1,675,592	210,932	734,741	28,909	245
1942	4,125,386		399,048	1,907,571	329,456	1,456,695	32,122	496
1943	3,749,918		489,132	1,469,426	274,368	1,462,555	54,439	
1944	4,418,743		538,838	1,914,297	298,265	1,579,434	76,030	11,877
1945	4,849,434		611,113	2,240,303	322,619	1,612,591	47,920	14,887

Table 178. TOTAL TAXES LEVIED ON URBAN GENERAL PROPERTY FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Southern Oregon Counties
(Counties included: Douglas, Jackson, Josephine)

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	\$1,257,575	\$50,123	\$127,503	\$538,599	\$ 61,249	\$464,947	\$9,839	\$5,315
1936	1,211,201	20,171	133,057	531,067	65,068	447,365	8,999	5,474
1937	1,178,488		136,003	521,605	64,072	445,210	6,783	4,816
1938	1,207,398		143,262	525,205	60,147	467,595	5,441	4,750
1939	1,201,254	6,428	118,192	535,596	69,257	461,522	5,493	4,766
1940	1,174,737		81,637	547,421	83,482	454,721	2,734	4,744
1941	746,419		17,773	415,526	71,675	232,662	2,706	6,076
1942	1,080,399		45,724	456,649	96,051	471,226	2,400	8,350
1943	995,643		60,161	377,761	120,109	436,169		1,445
1944	1,112,405		46,009	460,131	128,780	474,469		2,968
1945	1,166,656		37,480	493,660	128,405	505,569		1,541

Table 179. TOTAL TAXES LEVIED ON URBAN GENERAL PROPERTY FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Eastern Oregon Counties
(Counties included: Baker, Crook, Deschutes, Gilliam, Grant, Harney, Hood River, Jefferson, Klamath, Lake, Malheur, Morrow, Sherman, Umatilla, Union, Wallowa, Wasco, Wheeler)

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	\$2,895,962	\$132,328	\$275,869	\$1,145,770	\$ 91,596	\$1,099,708	\$141,789	\$ 8,902
1936	2,905,831	56,708	268,515	1,213,355	117,031	1,089,489	146,649	14,084
1937	2,852,862		275,805	1,219,924	119,431	1,110,519	115,385	11,795
1938	3,071,871		337,981	1,303,701	120,708	1,182,025	114,795	12,664
1939	3,085,904	16,898	334,026	1,219,455	226,498	1,168,911	100,855	19,262
1940	3,079,368		323,483	1,351,246	134,431	1,162,507	89,357	18,347
1941	1,937,384		145,720	1,014,823	90,695	652,208	18,369	15,570
1942	3,021,002		285,713	1,325,093	137,005	1,216,467	27,540	29,184
1943	2,722,818		260,942	1,012,942	144,263	1,261,545	26,862	162,262
1944	2,989,928		275,975	1,206,978	170,996	1,280,687	19,962	35,331
1945	3,375,605		386,898	1,380,983	154,490	1,402,421	11,409	39,399

Table 180. TOTAL TAXES LEVIED ON URBAN GENERAL PROPERTY FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

Multnomah County

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	\$14,800,760	\$833,346	\$1,666,512	\$5,110,416	\$ 93,258	\$5,753,919	\$ 921,271	\$422,039
1936	14,939,903	327,149	1,796,598	5,231,175	103,272	6,184,373	918,580	378,755
1937	15,450,651		2,077,357	5,473,492		6,415,441	1,106,477	377,884
1938	16,130,332		2,126,911	5,565,229	94,951	6,688,112	1,142,130	512,998
1939	16,665,063	94,702	2,327,929	5,680,194	93,533	6,854,375	1,109,036	505,295
1940	16,397,298		2,268,570	5,692,345	95,296	6,763,301	1,077,372	500,415
1941	8,371,431		1,242,735	2,920,958	43,065	3,559,681	421,422	183,569
1942	15,767,120		2,405,441	5,309,802	98,636	6,761,109	1,002,267	189,866
1943	14,194,685		2,513,361	3,639,118	175,505	6,708,629	993,423	164,651
1944	15,772,138		2,046,266	5,228,672	312,958	6,858,880	949,192	376,170
1945	15,188,323		2,361,336	3,803,031	318,815	7,473,818	917,908	313,414

Table 181. TOTAL TAXES LEVIED ON URBAN GENERAL PROPERTY FOR STATE, COUNTY, SCHOOL, ROAD, SPECIAL CITY, DEBT SERVICE, AND MISCELLANEOUS PURPOSES FOR THE ASSESSMENT YEARS 1935 TO 1945, INCLUSIVE.

State of Oregon

Year	Total	State	County	School	Roads	Special city	Debt service	Miscellaneous
1935	\$24,553,939	\$1,284,308	\$2,745,768	\$ 8,911,829	\$ 567,866	\$ 9,272,897	\$1,188,962	\$582,306
1936	24,387,952	510,002	2,832,685	9,038,423	654,573	9,613,791	1,200,036	538,439
1937	24,966,032		3,096,587	9,456,187	653,341	9,860,922	1,363,403	535,585
1938	26,102,967		3,286,130	9,747,536	724,621	10,265,384	1,398,736	680,503
1939	26,626,177	150,110	3,354,676	9,841,282	828,242	10,450,989	1,327,642	673,234
1940	26,254,914		3,099,788	10,067,227	739,512	10,403,707	1,277,756	666,925
1941	14,906,190		1,633,357	6,488,490	490,426	5,468,726	534,264	290,921
1942	25,365,461		3,249,712	9,456,883	763,632	10,415,309	1,122,373	357,552
1943	22,939,498		3,440,130	6,852,290	801,058	10,400,561	1,139,855	305,609
1944	25,627,208		3,050,810	9,229,168	1,002,680	10,730,508	1,065,292	548,753
1945	26,021,360		3,587,350	8,362,493	1,029,578	11,578,136	985,287	529,007

Table 182. TAXES LEVIED ON URBAN PROPERTY IN OREGON BY MAJOR DIVISIONS IN TERMS OF THE 1926 ALL-COMMODITY (WHOLESALE) INDEX DOLLAR.

Year	All counties	Eastern Oregon counties	Southern Oregon counties	Valley counties	Multnomah county	Coast counties
1935	\$30,692,424	\$3,619,953	\$1,571,969	\$4,986,528	\$18,500,950	\$2,013,024
1936	30,183,109	3,596,325	1,499,011	4,845,695	18,489,979	1,752,099
1937	28,929,353	3,305,750	1,365,571	4,656,387	17,903,419	1,698,226
1938	33,209,882	3,908,233	1,536,130	5,322,631	20,522,051	1,920,837
1939	34,534,600	4,002,469	1,558,047	5,436,376	21,614,868	1,922,840
1940	33,403,198	3,917,771	1,494,576	5,259,726	20,861,702	1,869,423
1941	17,074,674	2,219,226	855,005	3,208,785	9,589,268	1,202,390
1942	25,673,544	3,057,694	1,093,522	4,175,494	15,958,624	1,388,210
1943	22,249,756	2,640,948	965,706	3,637,166	13,767,882	1,238,054
1944	24,641,546	2,874,931	1,069,620	4,248,791	15,165,517	1,282,687
1945	24,594,858	3,190,553	1,102,699	4,583,586	14,355,693	1,362,327

Table 183. TREND OF TOTAL TAXES (REDUCED TO THE 1926 ALL-COMMODITY WHOLESALE INDEX) UPON URBAN TAXABLE PROPERTY IN PERCENTAGES OF THE 1910 TO 1913 AVERAGE TAX.)

Year	All counties	Eastern Oregon counties	Southern Oregon counties	Valley counties	Multnomah county	Coast counties
1935	192.86	252.35	189.64	222.10	174.14	257.26
1936	189.66	250.70	180.84	215.83	174.04	223.92
1937	181.78	230.45	164.74	207.40	168.52	217.03
1938	208.68	272.45	185.32	237.07	193.17	245.48
1939	217.00	279.01	187.96	242.14	203.45	245.74
1940	209.89	273.11	180.30	234.27	196.36	238.91
1941	107.29	154.70	103.15	142.92	90.26	153.67
1942	161.32	213.15	131.92	185.98	150.21	177.41
1943	139.81	184.10	116.50	162.00	129.59	158.22
1944	154.84	200.41	129.04	189.24	142.75	163.93
1945	154.54	222.42	133.03	204.15	135.13	174.11

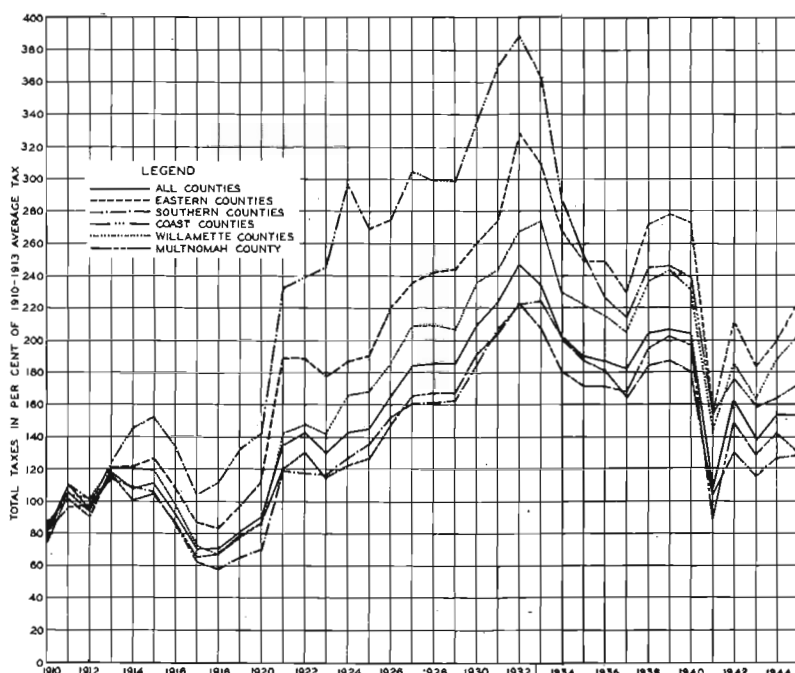


Figure 23. Urban tax trends (reduced to 1926 all commodity index).

CONCLUSIONS

The general property tax has been condemned both by tax administrators and by students of public finance. It has been declared "destitute of theoretical justification and defective in its practical application." And yet today in the State of Oregon, in line with many other states, this tax continues as the most important source of revenue for the support of local governmental units and as a potential source of revenue for meeting the general fund obligations of the state. The general property tax reminds the author of the old apple tree in the neglected farm lot. Its bark is scarred, many of its limbs are broken, and it is decorated with old shoes, clubs, and sticks. And yet in its generally mutilated condition it continues to yield its fruit year after year.

For the fiscal year July 1, 1945 to June 30, 1946, the general property tax receipts constituted 42.26 per cent of the total state and local revenues collected from specific sources as compiled by the State Tax Commission. Receipts from income taxes, corporation

excise taxes and individual personal income taxes, the second most important source of revenue, constituted 22.52 per cent of total collections, with motor fuel tax receipts and alcoholic beverages sales and license fees net receipts, constituting 13.41 per cent and 10.20 per cent respectively of total revenue collections. The importance of the general property tax as a component part of our tax system is clearly evident.

General property in Oregon has enjoyed a decade of relatively low tax levies because of high income yields and the liberal payments of back or delinquent taxes. With minor exceptions during the 1935, 1936, and 1939 assessment years, high income tax yields made possible the complete elimination of state levies, both inside and outside the 6 per cent limitation clause. In addition, for each of the fiscal years 1943-1944 and 1944-45, \$5,000,000 of income tax revenue was applied to the reduction of property taxes levied for the support of public elementary and high school education; and \$8,000,000 was so applied for the fiscal year 1945-46. The collection of back taxes, aggregating \$34,740,000 during the ten year period, has aided substantially in keeping local levies at a record low in most counties.

The collection of back taxes, however effective in keeping local tax levies down during the decade just past, is a practice that has largely exhausted itself. Local levies on the 1946 assessment rolls, although not analyzed in this study, indicate an appreciable rise above the average of the preceding ten years.

With the growing population and a continuing demand for improvement in the public standard of living, demands upon the "general fund" of the state will continue to rise. During periods of high economic income these demands can be met from the income tax receipts. But in the event of a business recession much of this burden could fall back upon the taxable general property in the state at a time when it would be least able to carry it. This possibility would appear to be the one weak spot in the state's tax system.

The taxable general property in the state is potentially liable for the state's obligations and commitments both inside and outside of the 6 per cent limitation clause. A case in point is the "Basic School Support Fund" law. Under this law, the "general fund" of the state is committed to support the public school program in Oregon in an amount equal to \$50 per census child. In the absence of adequate revenue from income tax receipts any deficit must be raised through a state levy upon taxable property. Another obligation that, in the absence of adequate revenue from other sources, may fall upon the taxable general property, is the outstanding bonded indebted-

edness of the state including among other issues Oregon district interest bonds and state highway bonds.

The author is not predicting a business recession with a consequent shrinkage in income tax receipts, but is only drawing attention to the vulnerable position occupied by the taxable general property in the state.

Receipts from the state controlled alcoholic beverages sales and liquor licenses, supplemented by federal funds, have constituted a reasonably stable and adequate source of revenue for the maintenance of the state's welfare program. Receipts from the motor fuel sales tax, together with the fees of motor carriers, vehicles, and operators, supplemented by federal funds, likewise have constituted a reasonably stable and adequate source of revenue for the construction and maintenance of our state highway system.

The state, however, finds no such stable source of revenue in the income tax receipts to meet its commitments, both inside and outside the 6 per cent limitation clause, and may in times of shortages be compelled to impose levies upon the taxable general property.

Unpredictable general property tax levies not only inject an element of uncertainty into our economic life, but definitely retard the construction of buildings, both residential and business, with resulting higher rents falling upon the occupants of existing buildings.

Because of the continuing importance of the general property tax in the Oregon tax system, the administration and application of the tax should be kept as free as possible from major defects, and efforts to approximate equity in assessments should be unremitting.