



Increasing Unfairness

**observations on 20 years of
property tax limitation in
Multnomah County**

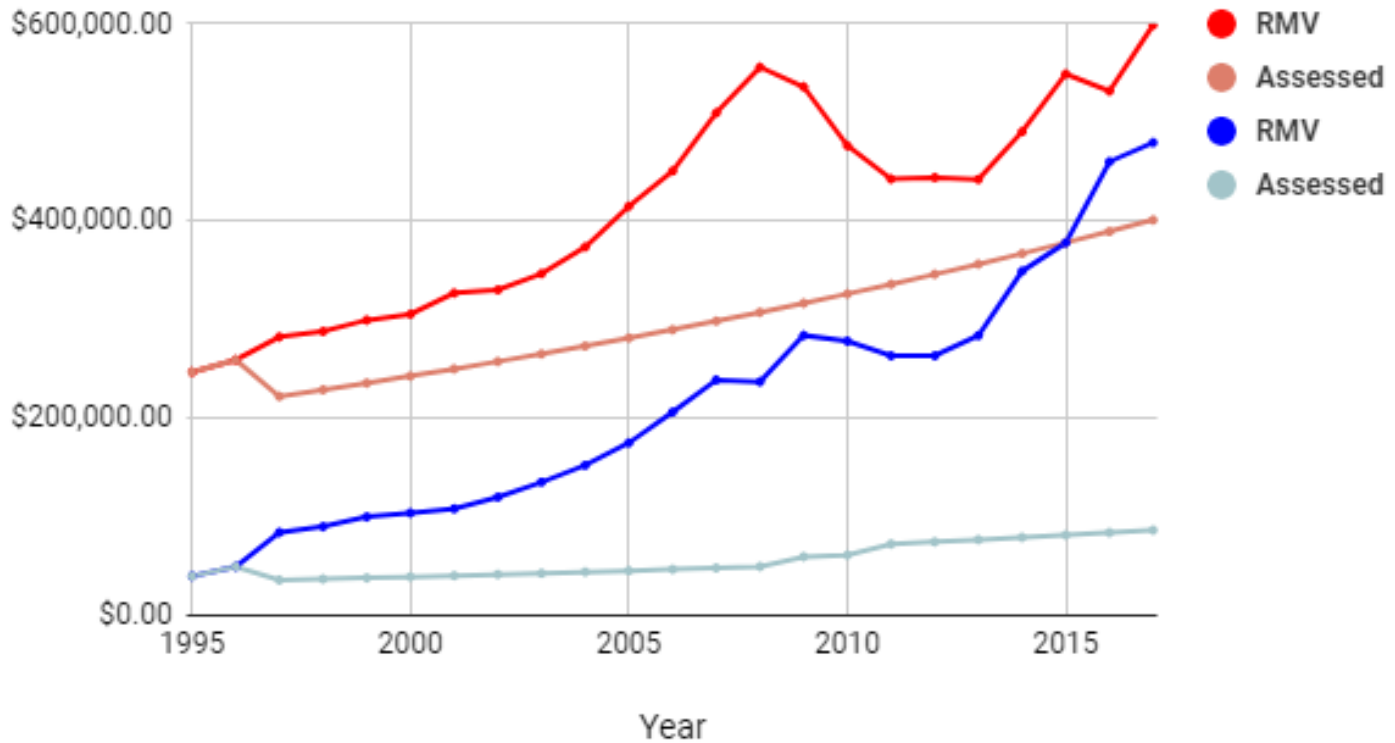
**Office of
Government Relations**
Jeston Black – Director
Sarah Lochner – Deputy Director
Rhys Scholes – Policy Manager
Dang Dinh – Research Analyst



\$486,500	Sale Price	\$489,000
\$25.01	Rate per \$1,000	\$24.99
\$479,510	Real Market Value	\$598,770
\$90,080	Assessed Value	\$401,040
\$2,162	Property Tax	\$10,021

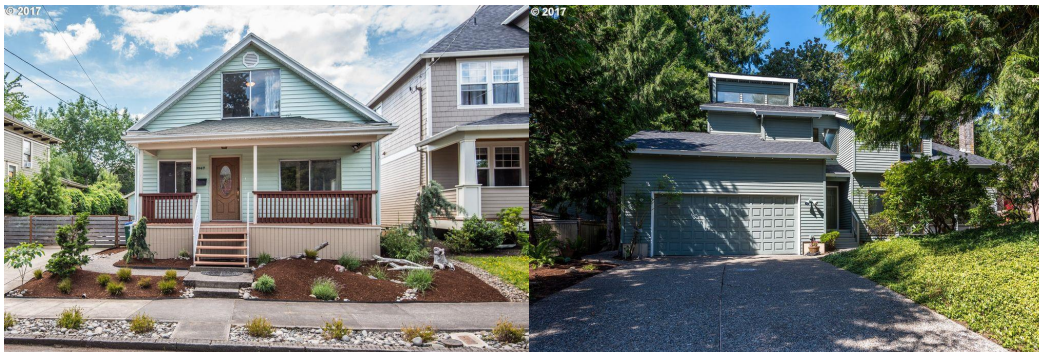


History of RMV and AV of Two Houses from 1995 to 2017



3947 NE 13th Ave
Portland, OR

19%



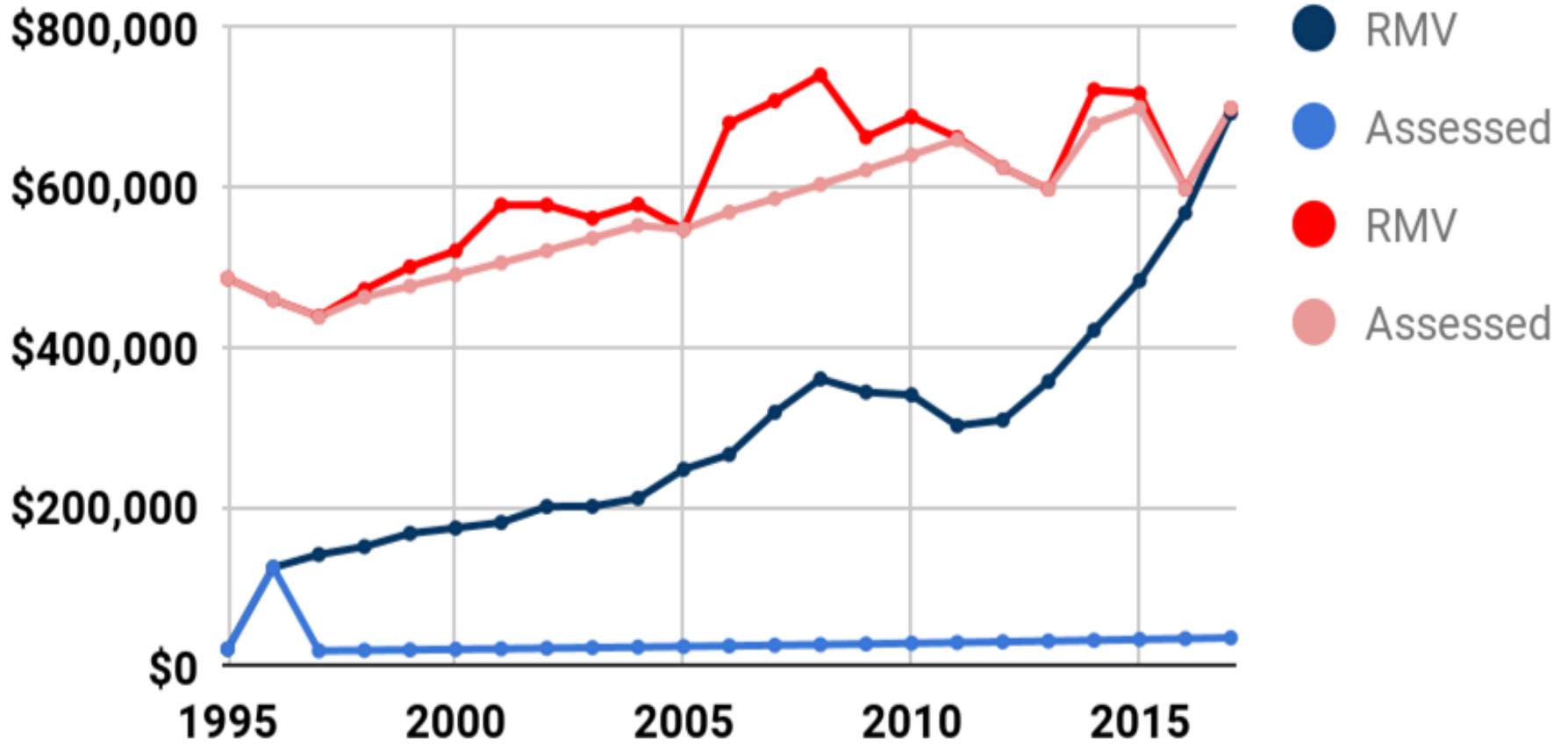
10421 SW 14th Dr
Portland, OR

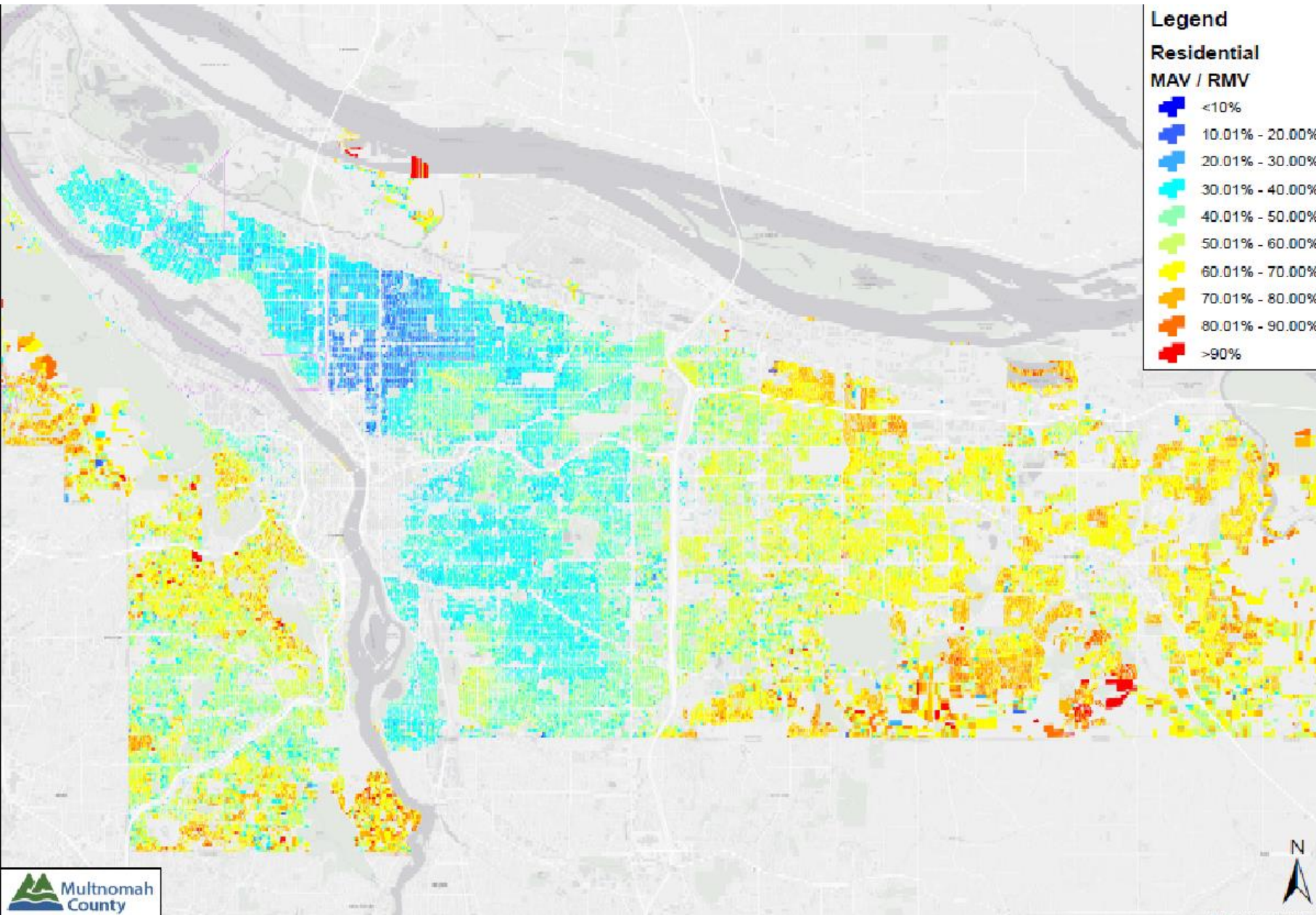
67%



Market Value and Assessed Value From 1995 to 2017:

4212 N Commercial and **4203 SW Selling**



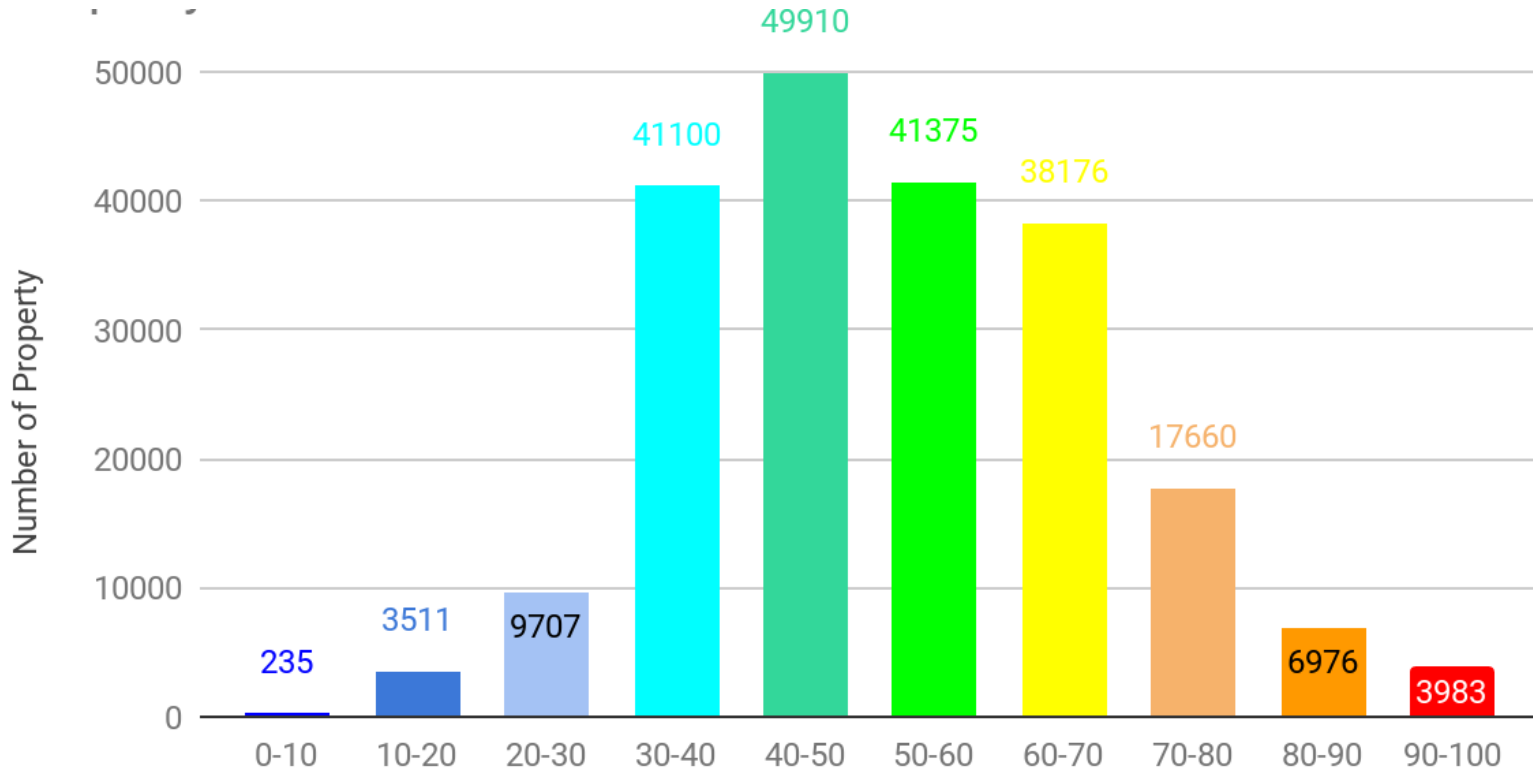


Legend

Residential
MAV / RMV

- <10%
- 10.01% - 20.00%
- 20.01% - 30.00%
- 30.01% - 40.00%
- 40.01% - 50.00%
- 50.01% - 60.00%
- 60.01% - 70.00%
- 70.01% - 80.00%
- 80.01% - 90.00%
- >90%

Count of residential properties by ratio 2017



Ratio	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-100
# props	235	3,511	9,707	41,100	49,910	41,375	38,176	17,660	6,976	3,983
%props	1.1%	1.7%	4.6%	19.3%	23.5%	19.5%	18.0%	8.3%	3.3%	1.9%



Ratio distribution in 2000, 2010 and 2017

