

**TAX SHIFT  
SEQUENTIAL TO A LAND-BASED PROPERTY TAX  
SYSTEM IN SALEM, OREGON**

**TECHNICAL APPENDIX**

**CONTENTS:**

<b>Tables and Figures Accompanying Chapter 4.....</b>	<b>1-25</b>
<b>Tables and Figures Accompanying Chapter 6.....</b>	<b>26</b>

# **APPENDIX 4**

## **Tables and Figures Accompanying Chapter 4**

---



Appendix 4.1a

**MARION COUNTY - LAND USE CLASSES**

Class Code	Land Use Description	Improvements Classification Code				Explanation
1	Single family detached	R1-R8				
2	Multi-family 2-4 units	M1-M8				
3	Multi-family apartments	H1-H3	H9			
4	Multi-family condominium units	J1-J7				Condominium units
5	Manufactured units	N-	R09	F09		Manufactured structure - in park, or secondary structure on single family lot or homestead, RV park
6	Group quarters	C4	C6	H4		Retirement apartment, nursing home, group care home, day care center, preschool
7	Homestead	F1-F9				Farm, where principal use is residential
8	Hotel	L-				
9	Retail store	S-				Includes shopping center, convenience store
10	Retail - restaurant, lounge	E1-E9				
11	Commercial services	B-	G1-G4			Includes bank, funeral parlor, theater, bowling alley, commercial nursery
12	Commercial - auto related	D-				Includes dealership, service, car wash, parking structure, sales lot, salvage yard
13	Office	O-				
14	Public / semi-public building	Q1-Q4	X-	C1-C3	C5,C7-C9 P1-P9	Public building, lodge, clubhouse, church, parsonage, clinic, hospital
15	Recreation facility - outdoor	G5, G7	Q5			Golf course, amusement park, recreation field
16	Warehouse	W-				
17	Industrial	I10-I21	I31-I92	K-		Includes commercial shop
18	Farm	A01-A9				
19	Infrastruct. & manuf. structures	G8-G9	T-	U-	I30	Mining, cemetery, billboard, manufactured structure (no lot), well, septic improvement
20	Surface Parking	G6				(yard improvements only)
21	Vacant	R00	M0	F00	A00	

Appendix 4.1b

**MARION COUNTY - MAJOR LAND USES**

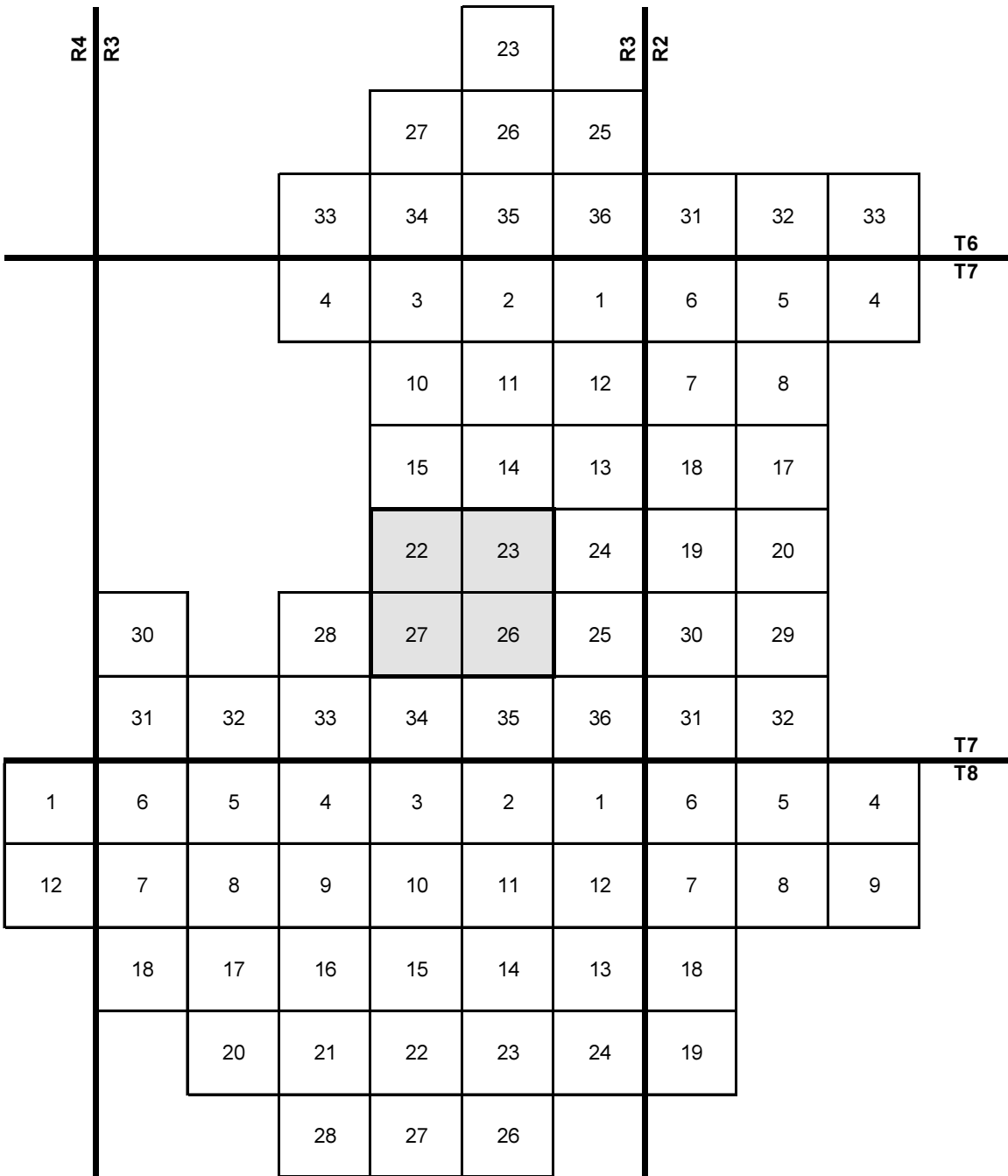
Major Code	Land Use Description	Class Codes					Major Code	Land Use Description	Class Codes	
1	Residential - Single Family	1	7				6	Industrial	17	
2	Residential - Multifamily	2	3	4	6		7	Community Services	14	15
3	Residential - Mobile Home	5					8	Natural Resource Activity	18	19
4	Retail	9	10				9	Surface parking	20	
5	Commercial	8	11	12	13	16	10	Vacant	21	

Appendix 4.1c

**SALEM METRO AREA - FREQUENCY DISTRIBUTION OF PARCELS  
BY LOCATION VARIABLES, AND TAX EXEMPT STATUS**

Variable / Code	Name	Total Parcel Count	Taxable Parcels	Tax Exempt Parcels	Percent Taxable
<b>UGB</b>					
	9 Inside UGB	60,858	58,869	1,989	97%
	0 Outside UGB	84	82	2	98%
Total		60,942	58,951	1,991	97%
<b>School District</b>					
	5 Cascade	9	5	4	56%
	24 Salem-Keizer	60,932	58,946	1,986	97%
	29 N Santiam	1	-	1	0%
Total		60,942	58,951	1,991	97%
<b>City / District</b>					
	0 No city	7,256	7,078	178	98%
	1 Salem	38,754	37,248	1,506	96%
	20 Keizer	2,133	2,103	30	99%
	30 Salem Water District	28	28	-	100%
	31 Sub. E Salem Water Dist.	4,027	3,960	67	98%
	35 Sub. E + Santiam Water Dist.	71	71	-	100%
	50 Santiam Water Control Dist.	119	118	1	99%
	51 Salem + Keizer Water Control	18	18	-	100%
	52 Keizer Water District	8,536	8,327	209	98%
Total		60,942	58,951	1,991	97%

Appendix 4.1d  
**SALEM METRO AREA - SURVEY GRID SECTIONS**  
**SCHEMATIC REFERENCE MAP**



Appendix 4.1e  
**SALEM METRO AREA - DISTRIBUTION OF TOTAL PARCELS , BY SECTION**

				415						
			82	1,733	305					
		31	1,120	1,182	680	68	99	1		
		34	1,371	1,557	591	1,415	1,087	1		
			456	1,051	898	848	1,081			
			446	1,376	1,256	1,520	819			
			637	2,256	1,557	1,408	875			
17			8	805	2,325	290	1,523	310		
35	6	530	2,117	835	84	1,269	1,234			
36	260	470	1,522	1,566	859	108	265	137	2	
4	10	546	1,832	1,417	710	127	71	8	2	
		23	551	1,332	1,626	845	607	112		
		14	122	519	1,015	43	59			
		27	23	21						

Appendix 4.1f

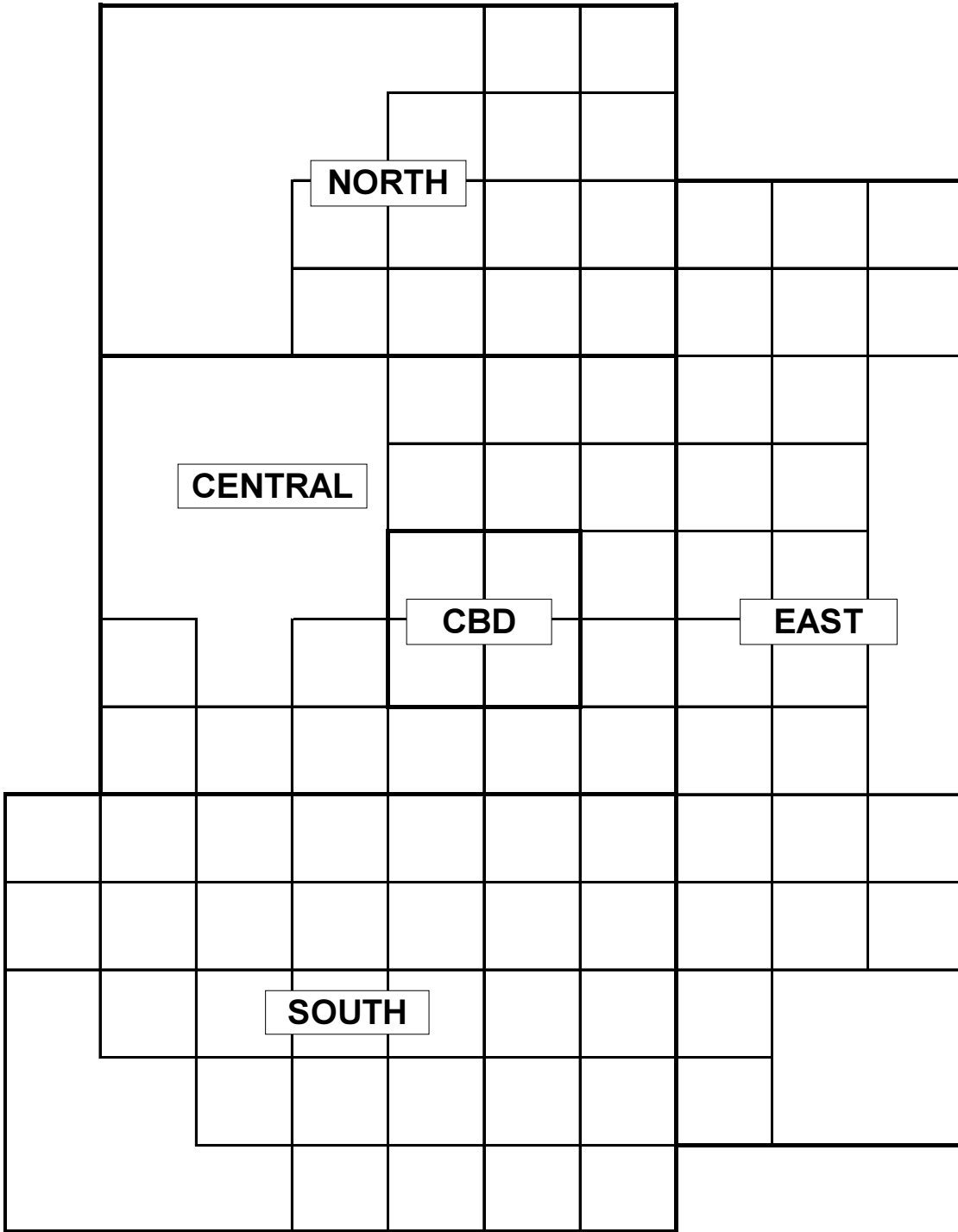
**SALEM METRO AREA - FREQUENCY DISTRIBUTION OF PARCELS\*  
BY SECTION, BY JURISDICTION**

Section	SALEM CITY			KEIZER CITY			UNINCORPORATED		
	Number of Parcels	Number of Parcels	Number of Parcels	Number of Parcels	Number of Parcels	Number of Parcels	Number of Parcels	Number of Parcels	Number of Parcels
<b>CBD - T7S-R3W</b>									
22	637	-	-	-	-	-	-	-	-
23	2,256	-	-	-	-	-	-	-	-
26	2,325	-	-	-	-	-	-	-	-
27	805	-	-	-	-	-	-	-	-
<b>Central - T7S-R3W</b>									
10	89	367	-	-	-	-	-	-	-
11	214	837	-	-	-	-	-	-	-
12	789	2	107	-	-	-	-	-	-
13	1,256	-	-	-	-	-	-	-	-
14	1,375	-	1	-	-	-	-	-	-
15	445	1	-	-	-	-	-	-	-
24	1,557	-	-	-	-	-	-	-	-
25	290	-	-	-	-	-	-	-	-
28	8	-	-	-	-	-	-	-	-
30	-	-	17	-	-	-	-	-	-
31	-	-	35	-	-	-	-	-	-
32	3	-	3	-	-	-	-	-	-
33	530	-	-	-	-	-	-	-	-
34	2,117	-	-	-	-	-	-	-	-
35	835	-	-	-	-	-	-	-	-
36	84	-	-	-	-	-	-	-	-
<b>North - T6S-R3W</b>									
23	-	401	14	-	-	-	-	-	-
25	-	305	-	-	-	-	-	-	-
26	-	1,688	45	-	-	-	-	-	-
27	-	80	2	-	-	-	-	-	-
33	-	26	5	-	-	-	-	-	-
34	-	1,120	-	-	-	-	-	-	-
35	-	1,182	-	-	-	-	-	-	-
36	6	668	6	-	-	-	-	-	-
73__	204	352	35	-	-	-	-	-	-
2	-	1,557	-	-	-	-	-	-	-
3	-	1,370	1	-	-	-	-	-	-
4	-	34	-	-	-	-	-	-	-
<b>South - T8S-R3,4W</b>									
1	108	-	-	-	-	-	-	-	-
2	859	-	-	-	-	-	-	-	-
3	1,566	-	-	-	-	-	-	-	-
4	1,521	-	1	-	-	-	-	-	-
5	441	-	29	-	-	-	-	-	-
6	112	-	148	-	-	-	-	-	-
7	-	-	10	-	-	-	-	-	-
8	402	-	144	-	-	-	-	-	-
9	1,832	-	-	-	-	-	-	-	-
10	1,417	-	-	-	-	-	-	-	-
11	710	-	-	-	-	-	-	-	-
12	108	-	19	-	-	-	-	-	-

		<b>SALEM CITY</b>	<b>KEIZER CITY</b>	<b>UNINCORPORATED</b>
Section		Number of Parcels	Number of Parcels	Number of Parcels
	13	489	-	118
	14	828	-	17
	15	1,605	-	21
	16	1,278	-	54
	17	462	-	89
	18	1	-	22
	20	-	-	14
	21	4	-	118
	22	412	-	107
	23	998	-	17
	24	-	-	43
	26	-	-	21
	27	-	-	23
	28	-	-	27
		36	-	-
	12	-	-	4
<b>East - T7S-R2W</b>				
	4	-	-	1
	5	283	-	804
	6	447	-	968
	7	9	-	839
	8	-	1	1,081
	17	566	-	253
	18	798	-	722
	19	1,363	-	45
	20	721	-	154
	29	97	-	213
	30	19	-	1,504
	31	26	-	1,243
	32	146	-	1,088
	31	20	-	48
	32	-	-	99
	33	1	-	-
	4	2	-	-
	5	115	-	22
	6	265	-	-
	7	61	-	10
	8	8	-	-
	9	2	-	-
	18	1	-	111
	19	-	-	59
<b>Sub area Subtotals Subtotals Subtotals</b>				
CBD		6,023	-	-
Central		9,592	1,207	163
North		210	8,783	108
South		15,189	-	1,046
East		4,950	1	9,264
<b>TOTAL</b>		<b>35,964</b>	<b>9,991</b>	<b>10,581</b>

\* All parcels with positive values for SECTION

Appendix 4.1g  
SALEM METRO AREA - SUB AREAS  
SCHEMATIC REFERENCE MAP



Appendix 4.1h

**SALEM METRO AREA - COUNT OF CELL VALUES IN THE DATA MATRIX**

**BY FISCAL VARIABLES**

Code	Variable	Count			Parameter		
		Null values	0 values	Positive values	Minimum value	Maximum value	Mean value
<i>Real Market Value...</i>							
LV-RMV	Land Value	-	7,026	53,916	\$ 10	\$ 23,321,590	\$ 47,329
IV-RMV	Improvement Value	-	7,471	53,471	\$ 17	\$ 300,252,480	\$ 102,908
TV_RMV	Total Value	-	988	59,954	\$ 17	\$ 302,531,200	\$ 151,078
<i>Taxable Value...</i>							
LV_TAXABLE	Land Value	988	7,119	52,835	\$ 10	\$ 3,446,101	\$ 34,357
IV_TAXABLE	Improvement Value	988	6,513	53,441	\$ 10	\$ 69,994,214	\$ 80,049
TV_TAXABLE	Total Value	-	2,530	58,412	\$ 10	\$ 92,400,213	\$ 113,085
TAXLEVY	1998 Tax Levied	-	508	60,434	\$ 0.19	\$ 1,263,808	\$ 1,921

\* Shaded codes = calculated variables

**BY PHYSICAL CHARACTERISTICS**

Code	Variable	Count			Parameter		
		Null values	0 values	Positive values	Minimum value	Maximum value	Mean value
<i>Lot Characteristics</i>							
ACRES*	Lot Acreage	381	40,411	20,150	0.001	1,374	0.5194
<i>Building Characteristics</i>							
INT_SF	Internal Sq. Ft.	10,199	554	50,189	90	408,125	2,019
YR_BLT	Year Built	7,789	2,499	50,654	1853	1998	
<i>Land Use Characteristics</i>							
LUT	Land Use Type	6,817	-	54,125			
<i>Location Characteristics</i>							
SECTION	Section Reference	-	4,404	56,538			

\* LEGAL.ACREAGE and EFFECTIVE ACRES (mutually exclusive) are combined

Appendix 4.2a

**SALEM METRO AREA - VALUATION SUMMARY, BY LAND USE CLASS  
SALEM CITY**

LUCode	Land Use Description	# Parcels*	TAXABLE VALUE				REAL MARKET VALUE			
			Land Value	Building Value	Total Value	LTV Ratio	Land Value	Building Value	Total Value	LTV Ratio
1	Single family detached	25,155	791,857,357	1,644,456,021	2,436,313,378	0.33	978,492,500	1,991,433,040	2,969,925,540	0.33
2	Multi-family 2-4 units	942	26,677,994	73,098,576	99,776,570	0.27	33,986,980	92,635,760	126,622,740	0.27
3	Multi-family apartments	616	41,490,846	290,024,304	331,515,150	0.13	50,260,110	345,101,380	395,361,490	0.13
4	Multi-family condominium units	369		27,644,830	27,644,830			32,264,580	32,264,580	
5	Mobil home park units	494	25,828,640	40,139,983	65,968,623	0.39	33,189,350	50,550,650	83,740,000	0.40
6	Group quarters	25	2,453,389	25,499,531	27,952,920	0.09	3,132,530	32,820,850	35,953,380	0.09
7	Homestead	66	4,595,197	8,066,833	12,662,030	0.36	6,034,980	10,604,060	16,639,040	0.36
8	Hotel	29	7,221,340	36,305,770	43,527,110	0.17	9,462,240	48,523,340	57,985,580	0.16
9	Retail store	453	91,970,492	196,275,738	288,246,230	0.32	115,713,740	245,789,710	361,503,450	0.32
10	Retail - restaurant, lounge	170	22,618,116	30,543,544	53,161,660	0.43	28,732,820	38,873,510	67,606,330	0.43
11	Commercial services	55	12,273,281	26,319,779	38,593,060	0.32	14,617,300	30,994,420	45,611,720	0.32
12	Commercial - auto related	203	28,517,901	32,231,123	60,749,024	0.47	35,891,920	40,000,380	75,892,300	0.47
13	Office	534	52,688,305	158,194,286	210,882,591	0.25	68,416,240	205,609,260	274,025,500	0.25
14	Public / semi-public building	148	17,432,721	40,783,039	58,215,760	0.30	22,892,950	59,674,770	82,567,720	0.28
15	Recreation facility - outdoor	19	5,677,398	7,911,752	13,589,150	0.42	7,371,190	9,860,310	17,231,500	0.43
16	Warehouse	418	32,778,759	88,470,145	121,248,904	0.27	40,980,400	110,295,390	151,275,790	0.27
17	Industrial	503	40,478,174	303,356,796	343,834,970	0.12	52,759,770	784,723,600	837,483,370	0.06
18	Farm	66	1,214,779	3,205,055	4,419,834	0.27	2,361,940	3,902,940	6,264,880	0.38
19	Infrastruct. & manuf. structures	3,077	1,315,601	84,204,782	85,520,383	0.02	1,499,440	102,820,100	104,319,540	0.01
20	Surface Parking	228	14,995,137	2,431,303	17,426,440	0.86	19,223,780	3,020,790	22,244,570	0.86
21	Vacant	158	3,307,698	676,951	3,984,649	0.83	4,916,720	926,170	5,842,890	0.84

\* Taxable parcels with positive values for land value (both RMV and TAXABLE), and land use type

Appendix 4.2b

**SALEM METRO AREA - VALUATION SUMMARY, BY LAND USE CLASS  
KEIZER CITY**

LUCode	Land Use Description	# Parcels*	TAXABLE VALUE				REAL MARKET VALUE			
			Land Value	Building Value	Total Value	LTV Ratio	Land Value	Building Value	Total Value	LTV Ratio
1	Single family detached	7,620	259,606,552	550,844,292	810,450,844	0.32	306,844,410	645,307,910	952,152,320	0.32
2	Multi-family 2-4 units	306	10,349,924	30,090,746	40,440,670	0.26	12,212,100	35,508,580	47,720,680	0.26
3	Multi-family apartments	192	8,753,961	62,603,899	71,357,860	0.12	10,473,690	74,595,650	85,069,340	0.12
4	Multi-family condominium units	34	-	2,519,110	2,519,110	-	-	3,556,310	3,556,310	-
5	Mobil home park units	111	6,236,409	11,883,051	18,119,460	0.34	7,918,930	14,818,190	22,737,120	0.35
6	Group quarters	10	773,631	7,174,759	7,948,390	0.10	998,240	8,877,880	9,876,120	0.10
7	Homestead	8	592,075	990,445	1,582,520	0.37	728,700	1,211,290	1,939,990	0.38
8	Hotel	1	291,437	1,267,563	1,559,000	0.19	376,400	1,637,100	2,013,500	0.19
9	Retail store	59	9,279,361	16,877,689	26,157,050	0.35	11,332,460	20,837,630	32,170,090	0.35
10	Retail - restaurant, lounge	30	3,418,974	4,055,796	7,474,770	0.46	4,128,080	4,947,630	9,075,710	0.45
11	Commercial services	6	1,414,702	1,092,808	2,507,510	0.56	1,780,590	1,345,480	3,126,070	0.57
12	Commercial - auto related	15	1,834,729	1,711,101	3,545,830	0.52	2,261,210	2,116,850	4,378,060	0.52
13	Office	48	2,284,241	6,497,389	8,781,630	0.26	2,871,360	8,141,540	11,012,900	0.26
14	Public / semi-public building	9	1,473,970	2,720,240	4,194,210	0.35	2,069,870	3,750,570	5,820,440	0.36
15	Recreation facility - outdoor	11	3,721,340	5,512,310	9,233,650	0.40	4,678,940	6,910,190	11,589,130	0.40
16	Warehouse	19	1,697,428	3,333,242	5,030,670	0.34	2,102,830	4,128,950	6,231,780	0.34
17	Industrial	28	1,452,396	4,645,014	6,097,410	0.24	1,855,090	5,165,750	7,020,840	0.26
18	Farm	56	835,580	1,428,913	2,264,493	0.37	1,049,600	1,755,160	2,804,760	0.37
19	Infrastruct. & manuf. structures	-	-	-	-	-	-	-	-	-
20	Surface Parking	11	665,629	66,511	732,140	0.91	807,210	81,950	889,160	0.91
21	Vacant	128	2,809,828	409,892	3,219,720	0.87	3,749,390	509,310	4,258,700	0.88

\* Taxable parcels with positive values for land value (both RMV and TAXABLE), and land use type

Appendix 4.2c

SALEM METRO AREA - VALUATION SUMMARY, BY LAND USE CLASS

UNINCORPORATED

LUCode	Land Use Description	# Parcels*	TAXABLE VALUE				REAL MARKET VALUE			
			Land Value	Building Value	Total Value	LTV Ratio	Land Value	Building Value	Total Value	LTV Ratio
1	Single family detached	7,073	239,394,088	401,269,759	640,663,847	0.37	289,191,150	480,365,940	769,557,090	0.38
2	Multi-family 2-4 units	420	12,448,781	28,362,799	40,811,580	0.31	16,913,280	38,443,620	55,356,900	0.31
3	Multi-family apartments	175	10,772,547	81,104,769	91,877,316	0.12	12,838,250	96,032,890	108,871,140	0.12
4	Multi-family condominium units	151		12,750,630	12,750,630			15,431,070	15,431,070	
5	Mobil home park units	336	14,145,944	14,263,726	28,409,670	0.50	19,016,420	18,127,730	37,144,150	0.51
6	Group quarters	2	120,558	360,972	481,530	0.25	143,120	446,440	589,560	0.24
7	Homestead	351	17,715,107	29,343,246	47,058,353	0.38	24,183,560	38,219,730	62,403,290	0.39
8	Hotel	-	-	-	-		-	-	-	
9	Retail store	78	18,549,596	34,319,014	52,868,610	0.35	22,755,930	42,088,600	64,844,530	0.35
10	Retail - restaurant, lounge	33	4,147,123	5,837,027	9,984,150	0.42	5,122,360	7,239,870	12,362,230	0.41
11	Commercial services	9	2,440,981	2,196,189	4,637,170	0.53	3,009,390	2,702,530	5,711,920	0.53
12	Commercial - auto related	35	4,413,788	5,341,392	9,755,180	0.45	5,407,540	6,546,890	11,954,430	0.45
13	Office	22	1,995,060	3,734,430	5,729,490	0.35	2,978,430	8,687,170	11,665,600	0.26
14	Public / semi-public building	14	1,166,152	1,692,298	2,858,450	0.41	1,440,080	2,089,620	3,529,700	0.41
15	Recreation facility - outdoor	13	3,453,692	4,975,058	8,428,750	0.41	4,237,580	6,121,130	10,358,710	0.41
16	Warehouse	29	3,687,598	7,707,982	11,395,580	0.32	4,598,390	9,630,990	14,229,380	0.32
17	Industrial	47	3,533,641	8,764,609	12,298,250	0.29	4,368,040	10,560,110	14,928,150	0.29
18	Farm	238	3,842,449	8,237,286	12,079,735	0.32	4,425,070	9,907,210	14,332,280	0.31
19	Infrastruct. & manuf. structures	1,099	6,812	19,474,028	19,480,840	0.00	7,610	23,738,500	23,746,110	0.00
20	Surface Parking	32	1,701,443	310,837	2,012,280	0.85	2,093,210	382,600	2,475,810	0.85
21	Vacant	60	1,450,157	352,097	1,802,254	0.80	2,037,750	461,150	2,498,900	0.82

\* Taxable parcels with positive values for land value (both RMV and TAXABLE), and land use type

Appendix 4.3

**SALEM METRO AREA - VALUATION SUMMARY, BY JURISDICTION**  
**TAXABLE VALUES OF VALID\* PARCELS FOR LAND USE APPLICATIONS**

Jurisdiction	# parcels	Land Value	Building Value	Total Value
<b>SALEM CITY</b>				
All Land Use Classes	33,728	1,225,393,124	3,119,840,142	4,345,233,266
<i>Zero land value</i>	285		119,181,650	119,181,650
<i>Condominium Units</i>	369		27,644,830	27,644,830
<i>Infra - Manuf. Structs.</i>	3,077	1,315,601	84,204,782	85,520,383
<b>Net Parcels</b>	<b>29,997</b>	<b>1,224,077,523</b>	<b>2,888,808,880</b>	<b>4,112,886,403</b>
<b>KEIZER CITY</b>				
All Land Use Classes	8,702	317,492,166	715,724,771	1,033,216,937
<i>Zero land value</i>	23		4,171,550	4,171,550
<i>Condominium Units</i>	34		2,519,110	2,519,110
<i>Infra - Manuf. Structs.</i>	-	-	-	-
<b>Net Parcels</b>	<b>8,645</b>	<b>317,492,166</b>	<b>709,034,111</b>	<b>1,026,526,277</b>
<b>UNINCORPORATED</b>				
All Land Use Classes	10,217	344,985,518	670,398,147	1,015,383,665
<i>Zero land value</i>	24		6,464,550	6,464,550
<i>Condominium Units</i>	151		12,750,630	12,750,630
<i>Infra - Manuf. Structs.</i>	1,099	6,812	19,474,028	19,480,840
<b>Net Parcels</b>	<b>8,943</b>	<b>344,978,706</b>	<b>631,708,939</b>	<b>976,687,645</b>

**REAL MARKET VALUES OF VALID\* PARCELS FOR LAND USE APPLICATIONS**

Jurisdiction	# parcels	Land Value	Building Value	Total Value
<b>SALEM CITY</b>				
All Land Use Classes	33,728	1,529,936,900	4,240,425,010	5,770,361,910
<i>Zero land value</i>	285		148,068,740	148,068,740
<i>Condominium Units</i>	369		32,264,580	32,264,580
<i>Infra - Manuf. Structs.</i>	3,077	1,499,440	102,820,100	104,319,540
<b>Net Parcels</b>	<b>29,997</b>	<b>1,528,437,460</b>	<b>3,957,271,590</b>	<b>5,485,709,050</b>
<b>KEIZER CITY</b>				
All Land Use Classes	8,702	378,239,100	845,203,920	1,223,443,020
<i>Zero land value</i>	23		4,446,980	4,446,980
<i>Condominium Units</i>	34		3,556,310	3,556,310
<i>Infra - Manuf. Structs.</i>	-	-	-	-
<b>Net Parcels</b>	<b>8,645</b>	<b>378,239,100</b>	<b>837,200,630</b>	<b>1,215,439,730</b>
<b>UNINCORPORATED</b>				
All Land Use Classes	10,217	424,767,160	817,223,790	1,241,990,950
<i>Zero land value</i>	24		7,737,130	7,737,130
<i>Condominium Units</i>	151		15,431,070	15,431,070
<i>Infra - Manuf. Structs.</i>	1,099	7,610	23,738,500	23,746,110
<b>Net Parcels</b>	<b>8,943</b>	<b>424,759,550</b>	<b>770,317,090</b>	<b>1,195,076,640</b>

\* Taxable parcels with positive values for land value and land use type...  
less: condo. units and infrastructure & manufactured structures

Appendix 4.4a

SALEM METRO AREA - VALUATION SUMMARY OF VALID PARCELS, BY LAND USE CLASS

SALEM CITY

LUCode	Land Use Description	# Parcels*	TAXABLE VALUE				REAL MARKET VALUE			
			Land Value	Building Value	Total Value	LTV Ratio	Land Value	Building Value	Total Value	LTV Ratio
1	Single family detached	25,141	791,857,357	1,642,757,721	2,434,615,078	0.33	978,492,500	1,989,274,880	2,967,767,380	0.33
2	Multi-family 2-4 units	942	26,677,994	73,098,576	99,776,570	0.27	33,986,980	92,635,760	126,622,740	0.27
3	Multi-family apartments	616	41,490,846	290,024,304	331,515,150	0.13	50,260,110	345,101,380	395,361,490	0.13
5	Mobil home park units	494	25,828,640	40,139,983	65,968,623	0.39	33,189,350	50,550,650	83,740,000	0.40
6	Group quarters	25	2,453,389	25,499,531	27,952,920	0.09	3,132,530	32,820,850	35,953,380	0.09
7	Homestead	65	4,595,197	8,058,133	12,653,330	0.36	6,034,980	10,593,310	16,628,290	0.36
8	Hotel	28	7,221,340	34,042,910	41,264,250	0.18	9,462,240	45,717,260	55,179,500	0.17
9	Retail store	444	91,970,492	179,113,988	271,084,480	0.34	115,713,740	224,255,780	339,969,520	0.34
10	Retail - restaurant, lounge	165	22,618,116	29,723,954	52,342,070	0.43	28,732,820	37,832,660	66,565,480	0.43
11	Commercial services	54	12,273,281	26,073,819	38,347,100	0.32	14,617,300	30,690,220	45,307,520	0.32
12	Commercial - auto related	187	28,517,901	30,527,833	59,045,734	0.48	35,891,920	37,915,420	73,807,340	0.49
13	Office	500	52,688,305	146,822,016	199,510,321	0.26	68,416,240	189,416,280	257,832,520	0.27
14	Public / semi-public building	143	17,432,721	39,872,779	57,305,500	0.30	22,892,950	51,382,940	74,275,890	0.31
15	Recreation facility - outdoor	18	5,677,398	7,837,682	13,515,080	0.42	7,371,190	9,768,710	17,139,900	0.43
16	Warehouse	331	32,778,759	81,728,275	114,507,034	0.29	40,980,400	102,052,290	143,032,690	0.29
17	Industrial	393	40,478,174	227,193,486	267,671,660	0.15	52,759,770	699,437,320	752,197,090	0.07
18	Farm	66	1,214,779	3,205,055	4,419,834	0.27	2,361,940	3,902,940	6,264,880	0.38
20	Surface Parking	227	14,995,137	2,411,883	17,407,020	0.86	19,223,780	2,996,770	22,220,550	0.87
21	Vacant	158	3,307,698	676,951	3,984,649	0.83	4,916,720	926,170	5,842,890	0.84
Total		29,997	1,224,077,523	2,888,808,880	4,112,886,403	0.30	1,528,437,460	3,957,271,590	5,485,709,050	0.28

\* Taxable parcels with positive values for land value and land use type, - excluding codes 4 and 19

Appendix 4.4b

SALEM METRO AREA - VALUATION SUMMARY OF VALID PARCELS, BY LAND USE CLASS

KEIZER CITY

LUCode	Land Use Description	# Parcels*	TAXABLE VALUE				REAL MARKET VALUE			
			Land Value	Building Value	Total Value	LTV Ratio	Land Value	Building Value	Total Value	LTV Ratio
1	Single family detached	7,618	259,606,552	550,699,412	810,305,964	0.32	306,844,410	645,127,830	951,972,240	0.32
2	Multi-family 2-4 units	306	10,349,924	30,090,746	40,440,670	0.26	12,212,100	35,508,580	47,720,680	0.26
3	Multi-family apartments	192	8,753,961	62,603,899	71,357,860	0.12	10,473,690	74,595,650	85,069,340	0.12
5	Mobil home park units	111	6,236,409	11,883,051	18,119,460	0.34	7,918,930	14,818,190	22,737,120	0.35
6	Group quarters	10	773,631	7,174,759	7,948,390	0.10	998,240	8,877,880	9,876,120	0.10
7	Homestead	8	592,075	990,445	1,582,520	0.37	728,700	1,211,290	1,939,990	0.38
8	Hotel	1	291,437	1,267,563	1,559,000	0.19	376,400	1,637,100	2,013,500	0.19
9	Retail store	58	9,279,361	16,855,259	26,134,620	0.36	11,332,460	20,809,880	32,142,340	0.35
10	Retail - restaurant, lounge	30	3,418,974	4,055,796	7,474,770	0.46	4,128,080	4,947,630	9,075,710	0.45
11	Commercial services	6	1,414,702	1,092,808	2,507,510	0.56	1,780,590	1,345,480	3,126,070	0.57
12	Commercial - auto related	14	1,834,729	1,580,211	3,414,940	0.54	2,261,210	1,954,960	4,216,170	0.54
13	Office	30	2,284,241	5,636,289	7,920,530	0.29	2,871,360	7,076,530	9,947,890	0.29
14	Public / semi-public building	9	1,473,970	2,720,240	4,194,210	0.35	2,069,870	3,750,570	5,820,440	0.36
15	Recreation facility - outdoor	11	3,721,340	5,512,310	9,233,650	0.40	4,678,940	6,910,190	11,589,130	0.40
16	Warehouse	19	1,697,428	3,333,242	5,030,670	0.34	2,102,830	4,128,950	6,231,780	0.34
17	Industrial	27	1,452,396	1,632,764	3,085,160	0.47	1,855,090	2,153,500	4,008,590	0.46
18	Farm	56	835,580	1,428,913	2,264,493	0.37	1,049,600	1,755,160	2,804,760	0.37
20	Surface Parking	11	665,629	66,511	732,140	0.91	807,210	81,950	889,160	0.91
21	Vacant	128	2,809,828	409,892	3,219,720	0.87	3,749,390	509,310	4,258,700	0.88
<b>Total</b>		<b>8,645</b>	<b>317,492,166</b>	<b>709,034,111</b>	<b>1,026,526,277</b>	<b>0.31</b>	<b>378,239,100</b>	<b>837,200,630</b>	<b>1,215,439,730</b>	<b>0.31</b>

\* Taxable parcels with positive values for land value and land use type, - excluding codes 4 and 19

Appendix 4.4c

**SALEM METRO AREA - VALUATION SUMMARY OF VALID PARCELS, BY LAND USE CLASS**

**UNINCORPORATED**

LUCode	Land Use Description	# Parcels*	TAXABLE VALUE				REAL MARKET VALUE			
			Land Value	Building Value	Total Value	LTV Ratio	Land Value	Building Value	Total Value	LTV Ratio
1	Single family detached	7,073	239,394,088	401,269,759	640,663,847	0.37	289,191,150	480,365,940	769,557,090	0.38
2	Multi-family 2-4 units	420	12,448,781	28,362,799	40,811,580	0.31	16,913,280	38,443,620	55,356,900	0.31
3	Multi-family apartments	175	10,772,547	81,104,769	91,877,316	0.12	12,838,250	96,032,890	108,871,140	0.12
5	Mobil home park units	335	14,145,944	13,123,926	27,269,870	0.52	19,016,420	16,702,580	35,719,000	0.53
6	Group quarters	2	120,558	360,972	481,530	0.25	143,120	446,440	589,560	0.24
7	Homestead	338	17,715,107	29,265,366	46,980,473	0.38	24,183,560	38,122,700	62,306,260	0.39
8	Hotel	-	-	-	-	-	-	-	-	-
9	Retail store	78	18,549,596	34,319,014	52,868,610	0.35	22,755,930	42,088,600	64,844,530	0.35
10	Retail - restaurant, lounge	33	4,147,123	5,837,027	9,984,150	0.42	5,122,360	7,239,870	12,362,230	0.41
11	Commercial services	9	2,440,981	2,196,189	4,637,170	0.53	3,009,390	2,702,530	5,711,920	0.53
12	Commercial - auto related	35	4,413,788	5,341,392	9,755,180	0.45	5,407,540	6,546,890	11,954,430	0.45
13	Office	22	1,995,060	3,734,430	5,729,490	0.35	2,978,430	8,687,170	11,665,600	0.26
14	Public / semi-public building	14	1,166,152	1,692,298	2,858,450	0.41	1,440,080	2,089,620	3,529,700	0.41
15	Recreation facility - outdoor	13	3,453,692	4,975,058	8,428,750	0.41	4,237,580	6,121,130	10,358,710	0.41
16	Warehouse	29	3,687,598	7,707,982	11,395,580	0.32	4,598,390	9,630,990	14,229,380	0.32
17	Industrial	37	3,533,641	3,517,739	7,051,380	0.50	4,368,040	4,345,160	8,713,200	0.50
18	Farm	238	3,842,449	8,237,286	12,079,735	0.32	4,425,070	9,907,210	14,332,280	0.31
20	Surface Parking	32	1,701,443	310,837	2,012,280	0.85	2,093,210	382,600	2,475,810	0.85
21	Vacant	60	1,450,157	352,097	1,802,254	0.80	2,037,750	461,150	2,498,900	0.82
<b>Total</b>		<b>8,943</b>	<b>344,978,706</b>	<b>631,708,939</b>	<b>976,687,645</b>	<b>0.35</b>	<b>424,759,550</b>	<b>770,317,090</b>	<b>1,195,076,640</b>	<b>0.36</b>

\* Taxable parcels with positive values for land value and land use type, - excluding codes 4 and 19

Appendix 4.5a  
**SALEM CITY - VALUATION SUMMARY, BY MAJOR LAND USE**  
**TAXABLE VALUES**

Major Code	Land Use Code	# parcels	Total Land Value	Total Building Value	Total Value	LTV Ratio
1	Residential - Single Family	25,206	796,452,554	1,650,815,854	2,447,268,408	0.33
2	Residential - Multifamily	1,583	70,622,228	388,622,412	459,244,640	0.15
3	Residential - Mobile Home	494	25,828,640	40,139,983	65,968,623	0.39
4	Retail	609	114,588,608	208,837,942	323,426,550	0.35
5	Commercial	1,100	133,479,586	319,194,853	452,674,439	0.29
6	Industrial	393	40,478,174	227,193,486	267,671,660	0.15
7	Community Services	161	23,110,119	47,710,461	70,820,580	0.33
8	Natural Resource Activity	66	1,214,779	3,205,055	4,419,834	0.27
9	Surface parking	227	14,995,137	2,411,883	17,407,020	0.86
10	Vacant	158	3,307,698	676,951	3,984,649	0.83
<b>TOTAL</b>		<b>29,997</b>	<b>1,224,077,523</b>	<b>2,888,808,880</b>	<b>4,112,886,403</b>	<b>0.30</b>

**REAL MARKET VALUES**

Major Code	Land Use Code	# parcels	Total Land Value	Total Building Value	Total Value	LTV Ratio
1	Residential - Single Family	25,206	984,527,480	1,999,868,190	2,984,395,670	0.33
2	Residential - Multifamily	1,583	87,379,620	470,557,990	557,937,610	0.16
3	Residential - Mobile Home	494	33,189,350	50,550,650	83,740,000	0.40
4	Retail	609	144,446,560	262,088,440	406,535,000	0.36
5	Commercial	1,100	169,368,100	405,791,470	575,159,570	0.29
6	Industrial	393	52,759,770	699,437,320	752,197,090	0.07
7	Community Services	161	30,264,140	61,151,650	91,415,790	0.33
8	Natural Resource Activity	66	2,361,940	3,902,940	6,264,880	0.38
9	Surface parking	227	19,223,780	2,996,770	22,220,550	0.87
10	Vacant	158	4,916,720	926,170	5,842,890	0.84
<b>TOTAL</b>		<b>29,997</b>	<b>1,528,437,460</b>	<b>3,957,271,590</b>	<b>5,485,709,050</b>	<b>0.28</b>

\* Valid parcels, excluding condominium units

Appendix 4.5b  
**KEIZER CITY - VALUATION SUMMARY, BY MAJOR LAND USE**  
**TAXABLE VALUES**

Major Code	Land Use Code	# parcels	Total Land Value	Total Building Value	Total Value	LTV Ratio
1	Residential - Single Family	7,626	260,198,627	551,689,857	811,888,484	0.32
2	Residential - Multifamily	508	19,877,516	99,869,404	119,746,920	0.17
3	Residential - Mobile Home	111	6,236,409	11,883,051	18,119,460	0.34
4	Retail	88	12,698,335	20,911,055	33,609,390	0.38
5	Commercial	70	7,522,536	12,910,114	20,432,650	0.37
6	Industrial	27	1,452,396	1,632,764	3,085,160	0.47
7	Community Services	20	5,195,310	8,232,550	13,427,860	0.39
8	Natural Resource Activity	56	835,580	1,428,913	2,264,493	0.37
9	Surface parking	11	665,629	66,511	732,140	0.91
10	Vacant	128	2,809,828	409,892	3,219,720	0.87
<b>TOTAL</b>		<b>8,645</b>	<b>317,492,166</b>	<b>709,034,111</b>	<b>1,026,526,277</b>	<b>0.31</b>

**REAL MARKET VALUES**

Major Code	Land Use Code	# parcels	Total Land Value	Total Building Value	Total Value	LTV Ratio
1	Residential - Single Family	7,626	307,573,110	646,339,120	953,912,230	0.32
2	Residential - Multifamily	508	23,684,030	118,982,110	142,666,140	0.17
3	Residential - Mobile Home	111	7,918,930	14,818,190	22,737,120	0.35
4	Retail	88	15,460,540	25,757,510	41,218,050	0.38
5	Commercial	70	9,392,390	16,143,020	25,535,410	0.37
6	Industrial	27	1,855,090	2,153,500	4,008,590	0.46
7	Community Services	20	6,748,810	10,660,760	17,409,570	0.39
8	Natural Resource Activity	56	1,049,600	1,755,160	2,804,760	0.37
9	Surface parking	11	807,210	81,950	889,160	0.91
10	Vacant	128	3,749,390	509,310	4,258,700	0.88
<b>TOTAL</b>		<b>8,645</b>	<b>378,239,100</b>	<b>837,200,630</b>	<b>1,215,439,730</b>	<b>0.31</b>

\* Valid parcels, excluding condominium units

Appendix 4.5c  
**UNINCORPORATED - VALUATION SUMMARY, BY MAJOR LAND USE**  
**TAXABLE VALUES**

Major Code	Land Use Code	# parcels	Total Land Value	Total Building Value	Total Value	LTV Ratio
1	Residential - Single Family	7,411	257,109,195	430,535,125	687,644,320	0.37
2	Residential - Multifamily	597	23,341,887	109,828,539	133,170,426	0.18
3	Residential - Mobile Home	335	14,145,944	13,123,926	27,269,870	0.52
4	Retail	111	22,696,719	40,156,041	62,852,760	0.36
5	Commercial	95	12,537,427	18,979,993	31,517,420	0.40
6	Industrial	37	3,533,641	3,517,739	7,051,380	0.50
7	Community Services	27	4,619,844	6,667,356	11,287,200	0.41
8	Natural Resource Activity	238	3,842,449	8,237,286	12,079,735	0.32
9	Surface parking	32	1,701,443	310,837	2,012,280	0.85
10	Vacant	60	1,450,157	352,097	1,802,254	0.80
<b>TOTAL</b>		<b>8,943</b>	<b>344,978,706</b>	<b>631,708,939</b>	<b>976,687,645</b>	<b>0.35</b>

**REAL MARKET VALUES**

Major Code	Land Use Code	# parcels	Total Land Value	Total Building Value	Total Value	LTV Ratio
1	Residential - Single Family	7,411	313,374,710	518,488,640	831,863,350	0.38
2	Residential - Multifamily	597	29,894,650	134,922,950	164,817,600	0.18
3	Residential - Mobile Home	335	19,016,420	16,702,580	35,719,000	0.53
4	Retail	111	27,878,290	49,328,470	77,206,760	0.36
5	Commercial	95	15,993,750	27,567,580	43,561,330	0.37
6	Industrial	37	4,368,040	4,345,160	8,713,200	0.50
7	Community Services	27	5,677,660	8,210,750	13,888,410	0.41
8	Natural Resource Activity	238	4,425,070	9,907,210	14,332,280	0.31
9	Surface parking	32	2,093,210	382,600	2,475,810	0.85
10	Vacant	60	2,037,750	461,150	2,498,900	0.82
<b>TOTAL</b>		<b>8,943</b>	<b>424,759,550</b>	<b>770,317,090</b>	<b>1,195,076,640</b>	<b>0.36</b>

\* Valid parcels, excluding condominium units and infrastructure (LUC codes 4, 19)

Appendix 4.6  
**SALEM METRO AREA - DISTRIBUTION OF VALUED PARCELS WITH NO IMPROVEMENT VALUE**  
 Land Use Class

Section Ref.	0	1	2	3	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	Subtotals	
6231		3																9				12	
6232		11				1												4				16	
6323	169	4			1	2												13				189	
6325	40	21																1			1	63	
6326	195	12			1			2										3				213	
6327	31	2																2			17	52	
6333	1																	2				3	
6334	121	14																2			19	156	
6335	95	5			1						1						1	2				105	
6336	32				1													7				40	
7205	211	6																1				218	
7206	77					1												1				79	
7207	47			1																		48	
7208	72	4																				76	
7217	75	9			1														1			86	
7218	119	1			4					3											1	128	
7219	135	1		1																	1	138	
7220	29	6			1																1	37	
7229	20	3		1														2	2			28	
7230	126	4			3																	133	
7231	87									1	1		1		2							92	
7232	119	6	2																1			128	
7301	72	1			1								1		1		3				1	80	
7302	85			1	1	3			1	2			1		1			11				106	
7303	52																				29	81	
7304	5																				2	7	
7310	5																				11	16	
7311	124	1		1					2	2			2			1				1		134	
7312	94				2															1	3	2	102
7313	71			1	1																2	75	

Cont' Section	Land Use Class																					Subtotals	
Ref.	0	1	2	3	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
7314	72	1		1						2	2		1			3	3			1	1	87	
7315	58									1			1	4			3					2	69
7322	41			2									1	8	1		1	2			2	58	
7323	69	3								4	1		1	3	9		5	1			2	1	99
7324	64	1							3				1	1	1								71
7325	9																						9
7326	85			2							1		3	4	4		1	3			2	7	112
7327	60	1					1			1				1				1				1	66
7328	2																						2
7330	9																		2				11
7331	15																		6				21
7332																			1				1
7333	76	1												1				1	1				80
7334	107				1																	2	110
7335	99											2				1	2						104
7336	10													1					3				14
8205	6																		2				8
8206	14	1																		1			16
8207	10																	4	5				19
8209	1																				1		2
8218	24	1																	16			2	43
8219	2																		13				15
8301	8																						8
8302	60			1																			61
8303	103									1				1	1								106
8304	130														1							2	134
8305	88	2																	6				96
8306	57	3						2											4				66
8307	1																		2				3
8308	107	2			1														3				113
8309	78			1																			79
8310	138						1			1									1				141
8311	80																		5				85
8312	26	2																	7				35
8313	88	10			1														10				109
8314	143								1	1		1							3		1	1	151
8315	132	4																1				1	138
8316	78																		4				82
8317	44																		2			1	47
8318	8																						8
8320	2																		4				6
8321	25	1						3											14				43
8322	157				1											1			10			1	170
8323	56														4								60
8324	5							3											1				9
8326	4							1															5
8327	4																		2				6
8328	3				2														8				13
8401	15																		2				17
8412	1																						1
	4797	133	2	13	26	7	11	3	16	11	2	11	28	18	9	13	26	200	2	15	107	5,450	
Null		7																					

\* LVTAX>0, IVTAX=0, EXEMPT=T

Appendix 4.7a

SALEM CITY - VALUATION SUMMARY, BY SURVEY GRID SECTIONS  
TAXABLE VALUES OF VALID\* PARCELS - DEVELOPED

Section	# parcels	Land Value	Building Value	Total Value
<b>CBD - T7S-R3W</b>				
22	470	43,877,924	88,988,734	132,866,658
23	2,023	57,006,931	95,886,494	152,893,425
26	2,047	59,575,807	119,454,328	179,030,135
27	605	51,960,599	109,384,122	161,344,721
<b>Central - T7S-R3W</b>				
10	84	2,760,267	4,681,253	7,441,520
11	132	8,690,711	89,377,859	98,068,570
12	623	21,782,596	89,734,806	111,517,402
13	1,107	26,858,683	67,672,651	94,531,334
14	1,195	41,276,303	76,277,827	117,554,130
15	339	12,611,640	22,080,710	34,692,350
24	1,429	50,214,916	109,120,630	159,335,546
25	256	7,382,461	17,008,249	24,390,710
28	-	-	-	-
30	-	-	-	-
31	-	-	-	-
32	2	246,528	64,762	311,290
33	422	23,467,643	58,983,387	82,451,030
34	1,941	83,089,049	131,074,129	214,163,178
35	636	33,005,157	78,500,034	111,505,191
36	25	12,235,819	29,954,981	42,190,800
<b>North - T6S-R3W</b>				
23	-	-	-	-
25	-	-	-	-
26	-	-	-	-
27	-	-	-	-
33	-	-	-	-
34	-	-	-	-
35	-	-	-	-
36	-	-	-	-
<b>73__</b>				
2	103	8,612,249	28,279,191	36,891,440
3	-	-	-	-
4	-	-	-	-
<b>South - T8S-R3,4W</b>				
1	5	301,891	533,089	834,980
2	746	31,234,635	114,195,077	145,429,712
3	1,344	55,535,450	133,302,067	188,837,517
4	1,320	51,694,666	117,416,392	169,111,058
5	338	16,935,122	43,597,898	60,533,020
6	71	4,684,150	14,233,240	18,917,390
7	-	-	-	-
8	328	11,575,618	34,051,371	45,626,989
9	1,700	56,867,239	142,091,944	198,959,183
10	1,181	47,622,343	125,042,880	172,665,223
11	598	22,843,978	78,496,123	101,340,101
12	39	1,894,941	3,486,359	5,381,300
13	401	13,895,478	38,901,512	52,796,990
14	609	27,749,847	75,117,418	102,867,265
15	1,386	46,647,650	109,307,990	155,955,640
16	1,183	36,251,158	94,901,162	131,152,320
17	425	14,357,771	45,053,149	59,410,920
18	-	-	-	-
20	-	-	-	-
21	3	183,329	110,251	293,580
22	251	14,971,613	34,588,617	49,560,230
23	729	27,628,376	76,354,724	103,983,100
24	19	2,324,830	8,146,180	10,471,010
26	-	-	-	-
27	-	-	-	-
28	-	-	-	-
<b>84__</b>				
12	-	-	-	-
<b>East - T7S-R2W</b>				
4	-	-	-	-
5	78	2,564,594	5,451,379	8,015,973
6	362	12,685,142	34,319,987	47,005,129
7	4	801,801	3,130,459	3,932,260
8	-	-	-	-
17	390	12,078,722	20,386,418	32,465,140
18	625	30,886,747	70,449,163	101,335,910
19	1,101	68,378,962	146,299,738	214,678,700
20	611	18,798,179	27,564,661	46,362,840
29	88	3,420,509	6,900,011	10,320,520
30	15	1,306,632	7,021,258	8,327,890
31	18	10,181,588	16,943,582	27,125,170
32	82	2,378,788	4,559,302	6,938,090
31	12	2,112,800	6,929,408	9,042,208
32	-	-	-	-
33	-	-	-	-
4	1	25,704	483,616	509,320
5	98	3,111,253	11,667,637	14,778,890
6	238	13,436,876	25,010,424	38,447,300
7	25	1,896,924	2,738,586	4,635,510
8	-	-	-	-
9	-	-	-	-
18	-	-	-	-
19	-	-	-	-
TOTAL	29,863	1,213,920,589	2,895,307,219	4,109,227,808

Appendix 4.7b

SALEM CITY - VALUATION SUMMARY, BY SURVEY GRID SECTIONS  
REAL MARKET VALUES OF VALID\* PARCELS - DEVELOPED

Section	# parcels	Land Value	Building Value	Total Value
<b>CBD - T7S-R3W</b>				
22	470	57,596,900	112,362,100	169,959,000
23	2,023	73,801,980	122,588,720	196,400,700
26	2,047	79,845,690	155,637,070	235,482,760
27	605	68,489,870	140,208,540	208,698,410
<b>Central - T7S-R3W</b>				
10	84	3,284,460	5,451,080	8,735,540
11	132	12,150,860	214,676,360	226,827,220
12	623	26,496,810	108,592,220	135,089,030
13	1,107	32,652,470	81,715,360	114,367,830
14	1,195	53,911,930	96,575,880	150,487,810
15	339	17,381,540	33,027,020	50,408,560
24	1,429	63,245,360	136,562,330	199,807,690
25	256	9,412,970	21,508,910	30,921,880
28	-	-	-	-
30	-	-	-	-
31	-	-	-	-
32	2	312,380	101,750	414,130
33	422	27,528,000	69,050,400	96,578,400
34	1,941	104,497,720	163,083,490	267,581,210
35	636	42,045,500	100,523,140	142,568,640
36	25	15,642,080	39,717,590	55,359,670
<b>North - T6S-R3W</b>				
23	-	-	-	-
25	-	-	-	-
26	-	-	-	-
27	-	-	-	-
33	-	-	-	-
34	-	-	-	-
35	-	-	-	-
36	-	-	-	-
<b>73__</b>				
2	103	10,766,320	35,880,840	46,647,160
3	-	-	-	-
4	-	-	-	-
<b>South - T8S-R3,4W</b>				
1	5	381,830	672,060	1,053,890
2	746	41,400,110	440,420,450	481,820,560
3	1,344	70,188,360	164,742,530	234,930,890
4	1,320	61,865,480	138,364,180	200,229,660
5	338	20,261,330	51,722,650	71,983,980
6	71	5,700,310	17,014,220	22,714,530
7	-	-	-	-
8	328	12,971,070	38,012,080	50,983,150
9	1,700	68,405,360	168,786,860	237,192,220
10	1,181	57,108,970	147,301,110	204,410,080
11	598	26,241,930	89,281,070	115,523,000
12	39	2,837,020	23,703,900	26,540,920
13	401	16,673,060	46,184,330	62,857,390
14	609	34,394,980	90,784,660	125,179,640
15	1,386	56,775,760	132,496,430	189,272,190
16	1,183	43,992,920	114,614,970	158,607,890
17	425	17,122,530	53,416,370	70,538,900
18	-	-	-	-
20	-	-	-	-
21	3	238,330	147,100	385,430
22	251	17,236,140	39,147,400	56,383,540
23	729	32,475,790	89,534,480	122,010,270
24	19	2,858,830	9,986,160	12,844,990
26	-	-	-	-
27	-	-	-	-
28	-	-	-	-
<b>84__</b>				
12	-	-	-	-
<b>East - T7S-R2W</b>				
4	-	-	-	-
5	78	3,171,570	6,694,590	9,866,160
6	362	15,033,780	40,408,830	55,442,610
7	4	1,032,770	4,131,560	5,164,330
8	-	-	-	-
17	390	14,594,440	24,090,170	38,684,610
18	625	37,734,140	86,116,240	123,850,380
19	1,101	83,188,840	175,610,550	258,999,390
20	611	22,943,710	33,297,620	56,241,330
29	88	4,248,660	8,655,830	12,904,490
30	15	1,537,890	8,307,690	9,845,580
31	18	12,591,480	20,922,940	33,514,420
32	82	3,125,370	6,001,480	9,126,850
31	12	2,623,880	8,572,750	11,196,630
32	-	-	-	-
33	-	-	-	-
4	1	31,790	598,120	629,910
5	98	3,815,860	14,122,690	17,938,550
6	238	16,532,160	30,089,660	46,621,820
7	25	2,366,770	3,313,730	5,680,500
8	-	-	-	-
9	-	-	-	-
18	-	-	-	-
19	-	-	-	-
TOTAL	29,863	1,512,766,060	3,964,640,260	5,477,406,320

Appendix 4.7c

SALEM CITY - VALUATION SUMMARY, BY SURVEY GRID SECTIONS  
TAXABLE VALUES OF VALID\* PARCELS - UNDEVELOPED

Section	# parcels	Land Value	Building Value	Total Value
<b>CBD - T7S-R3W</b>				
22	58	5,619,220	-	5,619,220
23	99	4,385,050	-	4,385,050
26	112	3,808,124	-	3,808,124
27	66	2,727,734	-	2,727,734
<b>Central - T7S-R3W</b>				
10	4	4,910	-	4,910
11	57	2,793,960	-	2,793,960
12	89	3,308,900	-	3,308,900
13	75	2,340,860	-	2,340,860
14	87	2,062,780	-	2,062,780
15	69	2,092,080	-	2,092,080
24	71	2,698,470	-	2,698,470
25	9	56,740	-	56,740
28	2	180	-	180
30	-	-	-	-
31	-	-	-	-
32	1	14,980	-	14,980
33	80	1,848,785	-	1,848,785
34	110	2,019,900	-	2,019,900
35	104	5,797,010	-	5,797,010
36	14	3,694,830	-	3,694,830
<b>North - T6S-R3W</b>				
23	-	-	-	-
25	-	-	-	-
26	-	-	-	-
27	-	-	-	-
33	-	-	-	-
34	-	-	-	-
35	-	-	-	-
36	1	23,180	-	23,180
73__	59	6,199,720	-	6,199,720
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
<b>South - T8S-R3,4W</b>				
1	8	1,657,000	-	1,657,000
2	61	1,289,179	-	1,289,179
3	106	2,376,780	-	2,376,780
4	133	2,510,315	-	2,510,315
5	86	3,182,040	-	3,182,040
6	38	1,756,440	-	1,756,440
7	-	-	-	-
8	57	898,661	-	898,661
9	79	1,349,607	-	1,349,607
10	141	1,944,130	-	1,944,130
11	85	2,119,500	-	2,119,500
12	28	2,736,770	-	2,736,770
13	81	2,415,930	-	2,415,930
14	146	5,223,580	-	5,223,580
15	130	3,320,948	-	3,320,948
16	68	1,042,040	-	1,042,040
17	19	910,310	-	910,310
18	-	-	-	-
20	-	-	-	-
21	1	100,450	-	100,450
22	145	7,372,750	-	7,372,750
23	58	2,381,230	-	2,381,230
24	-	-	-	-
26	-	-	-	-
27	-	-	-	-
28	-	-	-	-
__	17	1,381,453	-	1,381,453
12	-	-	-	-
<b>East - T7S-R2W</b>				
4	-	-	-	-
5	198	5,632,420	-	5,632,420
6	36	1,320,180	-	1,320,180
7	3	367,780	-	367,780
8	-	-	-	-
17	64	1,448,740	-	1,448,740
18	84	5,827,040	-	5,827,040
19	136	5,470,630	-	5,470,630
20	11	77,070	-	77,070
29	1	43,950	-	43,950
30	3	70,050	-	70,050
31	6	1,433,490	-	1,433,490
32	60	834,320	-	834,320
31	3	107,310	-	107,310
32	-	-	-	-
33	-	-	-	-
4	-	-	-	-
5	8	537,860	-	537,860
6	16	1,271,670	-	1,271,670
7	16	495,750	-	495,750
8	-	-	-	-
9	2	54,820	-	54,820
18	-	-	-	-
19	-	-	-	-
TOTAL	3,301	122,459,606	-	122,459,606

Appendix 4.7d

SALEM CITY - VALUATION SUMMARY, BY SURVEY GRID SECTIONS  
REAL MARKET VALUES OF VALID\* PARCELS - UNDEVELOPED

Section	# parcels	Land Value	Building Value	Total Value
<b>CBD - T7S-R3W</b>				
22	58	6,888,120	-	6,888,120
23	99	6,946,710	-	6,946,710
26	112	5,632,710	-	5,632,710
27	66	4,234,370	-	4,234,370
<b>Central - T7S-R3W</b>				
10	4	83,110	-	83,110
11	57	3,972,250	-	3,972,250
12	89	4,228,600	-	4,228,600
13	75	2,937,030	-	2,937,030
14	87	2,788,520	-	2,788,520
15	69	2,649,820	-	2,649,820
24	71	3,387,110	-	3,387,110
25	9	81,840	-	81,840
28	2	200	-	200
30	-	-	-	-
31	-	-	-	-
32	1	14,980	-	14,980
33	80	2,448,280	-	2,448,280
34	110	2,780,270	-	2,780,270
35	104	7,418,380	-	7,418,380
36	14	4,567,090	-	4,567,090
<b>North - T6S-R3W</b>				
23	-	-	-	-
25	-	-	-	-
26	-	-	-	-
27	-	-	-	-
33	-	-	-	-
34	-	-	-	-
35	-	-	-	-
36	1	34,130	-	34,130
73__	59	7,978,760	-	7,978,760
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
<b>South - T8S-R3,4W</b>				
1	8	2,048,100	-	2,048,100
2	61	1,683,600	-	1,683,600
3	106	3,127,210	-	3,127,210
4	133	3,816,100	-	3,816,100
5	86	4,412,350	-	4,412,350
6	38	2,273,540	-	2,273,540
7	-	-	-	-
8	57	1,522,670	-	1,522,670
9	79	1,809,900	-	1,809,900
10	141	2,732,770	-	2,732,770
11	85	2,780,670	-	2,780,670
12	28	3,599,500	-	3,599,500
13	81	2,988,430	-	2,988,430
14	146	6,835,150	-	6,835,150
15	130	4,357,690	-	4,357,690
16	68	1,527,320	-	1,527,320
17	19	1,183,550	-	1,183,550
18	-	-	-	-
20	-	-	-	-
21	1	134,550	-	134,550
22	145	10,252,440	-	10,252,440
23	58	3,001,370	-	3,001,370
24	-	-	-	-
26	-	-	-	-
27	-	-	-	-
28	-	-	-	-
84__	17	1,929,520	-	1,929,520
12	-	-	-	-
<b>East - T7S-R2W</b>				
4	-	-	-	-
5	198	7,765,020	-	7,765,020
6	36	1,735,760	-	1,735,760
7	3	456,300	-	456,300
8	-	-	-	-
17	64	1,854,790	-	1,854,790
18	84	7,426,970	-	7,426,970
19	136	6,863,350	-	6,863,350
20	11	108,220	-	108,220
29	1	58,600	-	58,600
30	3	91,520	-	91,520
31	6	1,781,630	-	1,781,630
32	60	1,029,410	-	1,029,410
31	3	134,640	-	134,640
32	-	-	-	-
33	-	-	-	-
4	-	-	-	-
5	8	694,460	-	694,460
6	16	1,603,900	-	1,603,900
7	16	626,640	-	626,640
8	-	-	-	-
9	2	72,970	-	72,970
18	-	-	-	-
19	-	-	-	-
TOTAL	3,301	163,392,890	-	163,392,890

Appendix 4.7e

**KEIZER CITY - VALUATION SUMMARY, BY SURVEY GRID SECTIONS  
TAXABLE VALUES OF VALID\* PARCELS - DEVELOPED**

Section	# parcels	Land Value	Building Value	Total Value
<b>CBD - T7S-R3W</b>				
22	-	-	-	-
23	-	-	-	-
26	-	-	-	-
27	-	-	-	-
<b>Central - T7S-R3W</b>				
10	344	14,684,289	26,252,671	40,936,960
11	698	27,667,875	63,276,715	90,944,590
12	-	-	-	-
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
24	-	-	-	-
25	-	-	-	-
28	-	-	-	-
30	-	-	-	-
31	-	-	-	-
32	-	-	-	-
33	-	-	-	-
34	-	-	-	-
35	-	-	-	-
36	-	-	-	-
<b>North - T6S-R3W</b>				
23	188	7,354,175	12,779,608	20,133,783
25	235	8,381,354	22,319,776	30,701,130
26	1,423	52,939,782	138,001,848	190,941,630
27	26	1,086,723	3,678,637	4,765,360
33	25	656,436	1,799,784	2,456,220
34	930	34,452,317	90,750,483	125,202,800
35	1,032	44,669,707	109,637,313	154,307,020
36	607	20,697,277	43,094,347	63,791,624
73__	321	9,074,940	23,253,100	32,328,040
2	1,370	48,185,073	96,015,847	144,200,920
3	1,265	43,231,941	75,681,029	118,912,970
4	24	1,428,127	3,269,693	4,697,820
<b>South - T8S-R3,4W</b>				
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	-	-	-	-
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
16	-	-	-	-
17	-	-	-	-
18	-	-	-	-
20	-	-	-	-
21	-	-	-	-
22	-	-	-	-
23	-	-	-	-
24	-	-	-	-
26	-	-	-	-
27	-	-	-	-
28	-	-	-	-
<b>East - T7S-R2W</b>				
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	1	24,014	35,586	59,600
17	-	-	-	-
18	-	-	-	-
19	-	-	-	-
20	-	-	-	-
29	-	-	-	-
30	-	-	-	-
31	-	-	-	-
32	-	-	-	-
31	-	-	-	-
32	-	-	-	-
33	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
18	-	-	-	-
19	-	-	-	-
<b>TOTAL</b>	<b>8,489</b>	<b>314,534,029</b>	<b>709,846,438</b>	<b>1,024,380,467</b>

Appendix 4.7f

**KEIZER CITY - VALUATION SUMMARY, BY SURVEY GRID SECTIONS  
REAL MARKET VALUES OF VALID\* PARCELS - DEVELOPED**

Section	# parcels	Land Value	Building Value	Total Value
<b>CBD - T7S-R3W</b>				
22	-	-	-	-
23	-	-	-	-
26	-	-	-	-
27	-	-	-	-
<b>Central - T7S-R3W</b>				
10	344	17,379,230	30,835,610	48,214,840
11	698	33,677,730	76,169,100	109,846,830
12	-	-	-	-
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
24	-	-	-	-
25	-	-	-	-
28	-	-	-	-
30	-	-	-	-
31	-	-	-	-
32	-	-	-	-
33	-	-	-	-
34	-	-	-	-
35	-	-	-	-
36	-	-	-	-
<b>North - T6S-R3W</b>				
23	188	9,644,680	16,578,690	26,223,370
25	235	9,813,070	26,103,630	35,916,700
26	1,423	62,642,410	162,667,280	225,309,690
27	26	1,221,130	4,125,070	5,346,200
33	25	764,030	2,085,040	2,849,070
34	930	39,243,200	102,619,560	141,862,760
35	1,032	52,723,930	128,473,670	181,197,600
36	607	24,390,680	50,370,740	74,761,420
73__	321	10,752,080	27,618,580	38,370,660
2	1,370	58,918,750	117,133,440	176,052,190
3	1,265	51,253,340	89,293,640	140,546,980
4	24	1,810,110	4,085,080	5,895,190
<b>South - T8S-R3,4W</b>				
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	-	-	-	-
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
16	-	-	-	-
17	-	-	-	-
18	-	-	-	-
20	-	-	-	-
21	-	-	-	-
22	-	-	-	-
23	-	-	-	-
24	-	-	-	-
26	-	-	-	-
27	-	-	-	-
28	-	-	-	-
<b>East - T7S-R2W</b>				
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	1	28,390	42,070	70,460
17	-	-	-	-
18	-	-	-	-
19	-	-	-	-
20	-	-	-	-
29	-	-	-	-
30	-	-	-	-
31	-	-	-	-
32	-	-	-	-
31	-	-	-	-
32	-	-	-	-
33	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
18	-	-	-	-
19	-	-	-	-
<b>TOTAL</b>	<b>8,489</b>	<b>374,262,760</b>	<b>838,201,200</b>	<b>1,212,463,960</b>

Appendix 4.7g

**KEIZER CITY - VALUATION SUMMARY, BY SURVEY GRID SECTIONS  
TAXABLE VALUES OF VALID\* PARCELS - UNDEVELOPED**

Section	# parcels	Land Value	Building Value	Total Value
<b>CBD - T7S-R3W</b>				
22	-	-	-	-
23	-	-	-	-
26	-	-	-	-
27	-	-	-	-
<b>Central - T7S-R3W</b>				
10	12	166,140	-	166,140
11	77	2,247,780	-	2,247,780
12	1	18,280	-	18,280
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
24	-	-	-	-
25	-	-	-	-
28	-	-	-	-
30	-	-	-	-
31	-	-	-	-
32	-	-	-	-
33	-	-	-	-
34	-	-	-	-
35	-	-	-	-
36	-	-	-	-
<b>North - T6S-R3W</b>				
23	181	5,700,250	-	5,700,250
25	63	977,290	-	977,290
26	197	4,494,830	-	4,494,830
27	50	1,763,230	-	1,763,230
33	1	400	-	400
34	156	4,768,125	-	4,768,125
35	105	5,167,810	-	5,167,810
36	34	613,790	-	613,790
<b>73__</b>				
2	106	2,057,200	-	2,057,200
3	80	1,417,430	-	1,417,430
4	7	129,900	-	129,900
<b>South - T8S-R3,4W</b>				
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	-	-	-	-
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
16	-	-	-	-
17	-	-	-	-
18	-	-	-	-
20	-	-	-	-
21	-	-	-	-
22	-	-	-	-
23	-	-	-	-
24	-	-	-	-
26	-	-	-	-
27	-	-	-	-
28	-	-	-	-
<b>__</b>				
12	-	-	-	-
<b>East - T7S-R2W</b>				
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
17	-	-	-	-
18	-	-	-	-
19	-	-	-	-
20	-	-	-	-
29	-	-	-	-
30	-	-	-	-
31	-	-	-	-
32	-	-	-	-
31	-	-	-	-
32	-	-	-	-
33	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
18	-	-	-	-
19	-	-	-	-
<b>TOTAL</b>	<b>1,089</b>	<b>29,849,715</b>	<b>-</b>	<b>29,849,715</b>

Appendix 4.7h

**KEIZER CITY - VALUATION SUMMARY, BY SURVEY GRID SECTIONS  
REAL MARKET VALUES OF VALID\* PARCELS - UNDEVELOPED**

Section	# parcels	Land Value	Building Value	Total Value
<b>CBD - T7S-R3W</b>				
22	-	-	-	-
23	-	-	-	-
26	-	-	-	-
27	-	-	-	-
<b>Central - T7S-R3W</b>				
10	12	220,400	-	220,400
11	77	2,816,690	-	2,816,690
12	1	24,920	-	24,920
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
24	-	-	-	-
25	-	-	-	-
28	-	-	-	-
30	-	-	-	-
31	-	-	-	-
32	-	-	-	-
33	-	-	-	-
34	-	-	-	-
35	-	-	-	-
36	-	-	-	-
<b>North - T6S-R3W</b>				
23	181	7,282,770	-	7,282,770
25	63	1,211,910	-	1,211,910
26	197	5,772,140	-	5,772,140
27	50	2,127,760	-	2,127,760
33	1	400	-	400
34	156	6,114,880	-	6,114,880
35	105	6,654,570	-	6,654,570
36	34	807,970	-	807,970
<b>73__</b>				
2	106	2,603,140	-	2,603,140
3	80	1,796,490	-	1,796,490
4	7	180,290	-	180,290
<b>South - T8S-R3,4W</b>				
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	-	-	-	-
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
16	-	-	-	-
17	-	-	-	-
18	-	-	-	-
20	-	-	-	-
21	-	-	-	-
22	-	-	-	-
23	-	-	-	-
24	-	-	-	-
26	-	-	-	-
27	-	-	-	-
28	-	-	-	-
<b>84__</b>				
12	-	-	-	-
<b>East - T7S-R2W</b>				
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
17	-	-	-	-
18	-	-	-	-
19	-	-	-	-
20	-	-	-	-
29	-	-	-	-
30	-	-	-	-
31	-	-	-	-
32	-	-	-	-
31	-	-	-	-
32	-	-	-	-
33	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
18	-	-	-	-
19	-	-	-	-
<b>TOTAL</b>	<b>1,089</b>	<b>38,018,680</b>	<b>-</b>	<b>38,018,680</b>

Appendix 4.7i

UNINCORPORATED - VALUATION SUMMARY, BY SURVEY GRID SECTIONS  
**TAXABLE VALUES OF VALID\* PARCELS - DEVELOPED**

Section	# parcels	Land Value	Building Value	Total Value
<b>CBD - T7S-R3W</b>				
22	-	-	-	-
23	-	-	-	-
26	-	-	-	-
27	-	-	-	-
<b>Central - T7S-R3W</b>				
10	-	-	-	-
11	-	-	-	-
12	33	1,150,728	2,941,322	4,092,050
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
24	-	-	-	-
25	-	-	-	-
28	-	-	-	-
30	5	142,866	201,464	344,330
31	10	296,079	426,071	722,150
32	-	-	-	-
33	-	-	-	-
34	-	-	-	-
35	-	-	-	-
36	-	-	-	-
<b>North - T6S-R3W</b>				
23	5	92,677	480,653	573,330
25	-	-	-	-
26	27	1,301,556	4,424,244	5,725,800
27	-	-	-	-
33	1	54,706	28,704	83,410
34	-	-	-	-
35	-	-	-	-
36	1	47,798	145,812	193,610
73__	27	1,168,687	2,191,143	3,359,830
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
<b>South - T8S-R3,4W</b>				
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
5	16	640,378	934,478	1,574,856
6	94	8,748,375	17,589,445	26,337,820
7	7	516,792	1,280,268	1,797,060
8	77	4,080,588	7,925,742	12,006,330
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	10	465,332	443,398	908,730
13	81	5,085,880	11,779,351	16,865,231
14	12	464,761	532,269	997,030
15	12	1,021,077	3,050,803	4,071,880
16	36	2,757,268	2,613,451	5,370,719
17	54	3,060,881	4,526,039	7,586,920
18	14	907,437	2,789,243	3,696,680
20	6	173,358	457,032	630,390
21	64	2,655,755	4,074,465	6,730,220
22	68	3,499,049	5,089,161	8,588,210
23	11	568,295	515,835	1,084,130
24	31	1,408,836	2,604,226	4,013,062
26	16	789,989	1,685,481	2,475,470
27	14	751,280	1,388,820	2,140,100
28	11	378,940	641,320	1,020,260
__	-	-	-	-
12	2	21,875	69,985	91,860
<b>East - T7S-R2W</b>				
4	-	-	-	-
5	764	26,041,087	47,298,063	73,339,150
6	895	35,417,611	70,477,715	105,895,326
7	759	28,981,093	78,058,727	107,039,820
8	979	32,839,327	59,515,746	92,355,073
17	223	7,679,787	12,512,173	20,191,960
18	507	22,796,671	38,912,189	61,708,860
19	15	1,168,648	2,313,762	3,482,410
20	111	4,134,060	6,024,510	10,158,570
29	172	6,239,978	11,188,898	17,428,876
30	1,224	57,292,660	100,062,010	157,354,670
31	1,125	37,544,685	61,174,595	98,719,280
32	1,007	30,852,682	49,330,572	80,183,254
31	33	1,636,670	1,759,920	3,396,590
32	76	3,700,047	3,147,642	6,847,689
33	-	-	-	-
4	-	-	-	-
5	20	624,217	972,423	1,596,640
6	-	-	-	-
7	5	344,621	591,089	935,710
8	-	-	-	-
9	-	-	-	-
18	55	2,026,940	5,279,520	7,306,460
19	38	896,922	3,160,288	4,057,210
TOTAL	8,753	342,468,947	632,610,069	975,079,016

Appendix 4.7j

UNINCORPORATED - VALUATION SUMMARY, BY SURVEY GRID SECTIONS  
**REAL MARKET VALUES OF VALID\* PARCELS - DEVELOPED**

Section	# parcels	Land Value	Building Value	Total Value
<b>CBD - T7S-R3W</b>				
22	-	-	-	-
23	-	-	-	-
26	-	-	-	-
27	-	-	-	-
<b>Central - T7S-R3W</b>				
10	-	-	-	-
11	-	-	-	-
12	33	1,373,390	3,488,220	4,861,610
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
24	-	-	-	-
25	-	-	-	-
28	-	-	-	-
30	5	171,910	237,720	409,630
31	10	375,810	486,380	862,190
32	-	-	-	-
33	-	-	-	-
34	-	-	-	-
35	-	-	-	-
36	-	-	-	-
<b>North - T6S-R3W</b>				
23	5	114,100	603,300	717,400
25	-	-	-	-
26	27	1,584,170	5,353,610	6,937,780
27	-	-	-	-
33	1	65,410	34,320	99,730
34	-	-	-	-
35	-	-	-	-
36	1	52,970	161,590	214,560
73__	27	1,362,740	2,634,820	3,997,560
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
<b>South - T8S-R3,4W</b>				
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
5	16	906,890	1,303,200	2,210,090
6	94	9,953,560	19,538,370	29,491,930
7	7	723,310	1,670,210	2,393,520
8	77	5,615,790	10,422,530	16,038,320
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	10	644,020	611,460	1,255,480
13	81	6,380,650	14,539,690	20,920,340
14	12	670,790	753,810	1,424,600
15	12	1,429,860	4,107,450	5,537,310
16	36	3,976,910	3,602,400	7,579,310
17	54	4,326,840	6,197,590	10,524,430
18	14	1,124,870	3,375,650	4,500,520
20	6	241,200	584,330	825,530
21	64	3,760,760	5,523,290	9,284,050
22	68	4,917,990	6,976,010	11,894,000
23	11	825,650	736,460	1,562,110
24	31	1,934,180	3,457,280	5,391,460
26	16	1,060,660	2,213,000	3,273,660
27	14	1,065,470	1,909,180	2,974,650
28	11	515,800	837,930	1,353,730
84__	-	-	-	-
12	2	30,070	93,860	123,930
<b>East - T7S-R2W</b>				
4	-	-	-	-
5	764	30,954,670	55,868,200	86,822,870
6	895	42,135,950	83,198,770	125,334,720
7	759	35,436,980	97,309,490	132,746,470
8	979	39,100,320	70,387,360	109,487,680
17	223	9,180,010	14,915,950	24,095,960
18	507	28,154,700	46,954,460	75,109,160
19	15	1,438,250	2,845,960	4,284,210
20	111	5,161,190	7,446,570	12,607,760
29	172	7,923,320	14,191,220	22,114,540
30	1,224	70,661,270	123,088,790	193,760,060
31	1,125	45,935,220	74,416,860	120,352,080
32	1,007	37,929,220	60,718,570	98,647,790
31	33	2,287,340	2,294,700	4,582,040
32	76	5,451,600	4,223,590	9,675,190
33	-	-	-	-
4	-	-	-	-
5	20	750,180	1,167,680	1,917,860
6	-	-	-	-
7	5	466,570	748,120	1,214,690
8	-	-	-	-
9	-	-	-	-
18	55	2,587,950	6,410,590	8,998,540
19	38	1,185,230	3,948,030	5,133,260
TOTAL	8,753	421,945,740	771,598,570	1,193,544,310

Appendix 4.7k

UNINCORPORATED - VALUATION SUMMARY, BY SURVEY GRID SECTIONS  
TAXABLE VALUES OF VALID\* PARCELS - UNDEVELOPED

Section	# parcels	Land Value	Building Value	Total Value
<b>CBD - T7S-R3W</b>				
22	-	-	-	-
23	-	-	-	-
26	-	-	-	-
27	-	-	-	-
<b>Central - T7S-R3W</b>				
10	-	-	-	-
11	-	-	-	-
12	12	150,780	-	150,780
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
24	-	-	-	-
25	-	-	-	-
28	-	-	-	-
30	11	136,389	-	136,389
31	21	694,110	-	694,110
32	-	-	-	-
33	-	-	-	-
34	-	-	-	-
35	-	-	-	-
36	-	-	-	-
<b>North - T6S-R3W</b>				
23	8	104,070	-	104,070
25	-	-	-	-
26	16	274,370	-	274,370
27	2	178,260	-	178,260
33	2	103,300	-	103,300
34	-	-	-	-
35	-	-	-	-
36	5	15,470	-	15,470
73__	2	56,020	-	56,020
2	-	-	-	-
3	1	1,390	-	1,390
4	-	-	-	-
<b>South - T8S-R3,4W</b>				
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	1	224,320	-	224,320
5	10	78,770	-	78,770
6	28	609,630	-	609,630
7	3	38,000	-	38,000
8	56	1,586,040	-	1,586,040
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	7	138,560	-	138,560
13	28	297,867	-	297,867
14	5	232,390	-	232,390
15	8	384,170	-	384,170
16	14	738,080	-	738,080
17	28	1,106,550	-	1,106,550
18	8	568,700	-	568,700
20	6	170,450	-	170,450
21	42	562,806	-	562,806
22	25	715,470	-	715,470
23	2	109,430	-	109,430
24	9	173,400	-	173,400
26	5	97,590	-	97,590
27	6	118,290	-	118,290
28	13	164,520	-	164,520
__	-	-	-	-
12	1	48,590	-	48,590
<b>East - T7S-R2W</b>				
4	-	-	-	-
5	20	292,520	-	292,520
6	43	1,066,780	-	1,066,780
7	45	1,508,210	-	1,508,210
8	76	1,489,660	-	1,489,660
17	22	392,390	-	392,390
18	44	1,940,070	-	1,940,070
19	2	47,610	-	47,610
20	26	440,382	-	440,382
29	27	1,206,630	-	1,206,630
30	130	3,162,490	-	3,162,490
31	86	1,949,140	-	1,949,140
32	68	451,430	-	451,430
31	9	105,370	-	105,370
32	16	216,720	-	216,720
33	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	3	11,320	-	11,320
8	-	-	-	-
9	-	-	-	-
18	43	639,220	-	639,220
19	15	108,520	-	108,520
<b>TOTAL</b>	<b>1,060</b>	<b>24,906,244</b>	<b>-</b>	<b>24,906,244</b>

Appendix 4.7l

UNINCORPORATED - VALUATION SUMMARY, BY SURVEY GRID SECTIONS  
REAL MARKET VALUES OF VALID\* PARCELS - UNDEVELOPED

Section	# parcels	Land Value	Building Value	Total Value
<b>CBD - T7S-R3W</b>				
22	-	-	-	-
23	-	-	-	-
26	-	-	-	-
27	-	-	-	-
<b>Central - T7S-R3W</b>				
10	-	-	-	-
11	-	-	-	-
12	12	195,360	-	195,360
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
24	-	-	-	-
25	-	-	-	-
28	-	-	-	-
30	11	148,570	-	148,570
31	21	913,580	-	913,580
32	-	-	-	-
33	-	-	-	-
34	-	-	-	-
35	-	-	-	-
36	-	-	-	-
<b>North - T6S-R3W</b>				
23	8	124,080	-	124,080
25	-	-	-	-
26	16	378,130	-	378,130
27	2	178,260	-	178,260
33	2	126,220	-	126,220
34	-	-	-	-
35	-	-	-	-
36	5	15,470	-	15,470
73__	2	69,310	-	69,310
2	-	-	-	-
3	1	1,500	-	1,500
4	-	-	-	-
<b>South - T8S-R3,4W</b>				
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	1	353,580	-	353,580
5	10	134,600	-	134,600
6	28	817,480	-	817,480
7	3	59,830	-	59,830
8	56	2,878,680	-	2,878,680
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	7	264,930	-	264,930
13	28	402,390	-	402,390
14	5	421,800	-	421,800
15	8	670,360	-	670,360
16	14	1,295,580	-	1,295,580
17	28	1,855,490	-	1,855,490
18	8	762,280	-	762,280
20	6	215,050	-	215,050
21	42	912,910	-	912,910
22	25	1,222,250	-	1,222,250
23	2	191,690	-	191,690
24	9	267,220	-	267,220
26	5	159,050	-	159,050
27	6	183,100	-	183,100
28	13	241,760	-	241,760
__	-	-	-	-
12	1	85,190	-	85,190
<b>East - T7S-R2W</b>				
4	-	-	-	-
5	20	448,280	-	448,280
6	43	1,354,060	-	1,354,060
7	45	1,997,830	-	1,997,830
8	76	1,997,670	-	1,997,670
17	22	513,540	-	513,540
18	44	2,440,160	-	2,440,160
19	2	61,070	-	61,070
20	26	654,790	-	654,790
29	27	1,584,290	-	1,584,290
30	130	3,971,110	-	3,971,110
31	86	2,577,720	-	2,577,720
32	68	642,480	-	642,480
31	9	173,830	-	173,830
32	16	301,670	-	301,670
33	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	3	11,360	-	11,360
8	-	-	-	-
9	-	-	-	-
18	43	913,160	-	913,160
19	15	143,060	-	143,060
<b>TOTAL</b>	<b>1,060</b>	<b>35,331,780</b>	<b>-</b>	<b>35,331,780</b>

Appendix 4.8a

**ILLUSTRATION OF THE FORMULA METHOD: COMPARING CONVENTIONAL AND 2-RATE TAX APPLICATIONS**

**SALEM CITY, ALL TAXABLE PARCELS**

**2-RATE TAX = .75 LAND, .25 IMPROVEMENTS**

District Code	# of Properties	Land Value	Building Value	Total Value	Conventional Tax Rate	Conventional Tax	WORKSHEET		Diff Tax: Land	Diff Tax: Impr.	Diff Tax: Total	% Change
1	38,754	1,334,978,437	3,289,867,934	\$ 4,624,846,371	18.531	\$ 85,703,028	<b>Differential Tax Rates:</b>		\$ 47,068,547	\$ 38,664,621	\$ 85,733,168	0.04%
30	28	902,994	6,631,363	\$ 7,534,357		\$ 139,619	Y	0.288	\$ 31,838	\$ 77,936	\$ 109,774	-21.38%
51	18	498,764	1,274,255	\$ 1,773,019		\$ 32,856	X	3	\$ 17,585	\$ 14,976	\$ 32,561	-0.90%
							RC	18.531				
							RL	35.258				
							RI	11.753				
						\$ 85,875,503					\$ 85,875,503	

REVENUE NEUTRAL 2-RATE TAX RATE FORMULA:

Y = Sum Land Value / Sum Total Value

X = % LVT on Land / % LVT on Improvements

RC = Conventional tax rate

RL = 2-rate tax on land

RI = 2-rate tax on improvements

Formula: $RL = X \cdot RC / XY + (1 - Y)$
$RI = RC / XY + (1 - Y)$

Author: Eugene Levin

Appendix 4.8b

**ILLUSTRATION OF THE DERIVED RATES METHOD: COMPARING CONVENTIONAL AND 2-RATE TAX APPLICATIONS**

**TAX BURDEN SHIFT, BY SELECTED PROPERTIES**

**2-RATE TAX = .75 LAND, .25 IMPROVEMENTS**

Property Acct. No.	Land Value	Building Value	Total Value	Conventional Tax Rate	Conventional Tax	WORKSHEET		Diff Tax: Land	Diff Tax: Bldg.	Diff Tax: Tot.	% Change
R53166	24,500	80,000	104,500	18.531	\$ 1,936	<b>Differential Tax Rates:</b>		\$ 864	\$ 940	\$ 1,804	-6.8%
R27567	65,000	179,000	244,000		\$ 4,522	Land	35.258	\$ 2,292	\$ 2,104	\$ 4,395	-2.8%
R85541	26,500	61,000	87,500		\$ 1,621	Improv	11.753	\$ 934	\$ 717	\$ 1,651	1.8%
R87813	53,500	228,400	281,900		\$ 5,224			\$ 1,886	\$ 2,684	\$ 4,571	-12.5%
R95286	47,500	147,300	194,800		\$ 3,610			\$ 1,675	\$ 1,731	\$ 3,406	-5.6%
R67283	94,900	74,000	168,900		\$ 3,130			\$ 3,346	\$ 870	\$ 4,216	34.7%
R76701	26,000	41,600	67,600		\$ 1,253			\$ 917	\$ 489	\$ 1,406	12.2%
R77384	69,600	24,600	94,200		\$ 1,746			\$ 2,454	\$ 289	\$ 2,743	57.1%

Appendix 4.8c

**ILLUSTRATION OF THE ITERATION METHOD: COMPARING CONVENTIONAL AND 2-RATE TAX APPLICATIONS  
TAX BURDEN SHIFT, BY MAJOR LAND USE CATEGORIES**

**STEP 1:**

**2-RATE TAX = .95 LAND, .05 IMPROVEMENT**

Land Use Code	# of Properties	Land Value	Building Value	Total Value	Conventional Tax Rate	Conventional Tax	WORKSHEET	Diff Tax: Land	Diff Tax: Impr.	Diff Tax: Total
Residential - Single Family	25,194	796,205,854	1,652,522,854	2,448,728,708	18.531	\$ 45,377,392	<b>Differential Tax Rates:</b>	\$ 28,033,532	\$ 3,062,290	\$ 31,095,822
Residential - Multifamily	1,571	70,223,718	388,622,412	458,846,130		\$ 8,502,878	Conv. Rate 18.531	\$ 2,472,500	\$ 720,156	\$ 3,192,656
Retail	607	113,776,768	226,819,282	340,596,050		\$ 6,311,585	LVT Ratio 0.95	\$ 4,005,955	\$ 420,319	\$ 4,426,274
Commercial	1,186	127,348,846	341,521,103	468,869,949		\$ 8,688,629	Land Rt. 35.209	\$ 4,483,813	\$ 632,873	\$ 5,116,686
Industrial	479	39,289,934	303,356,796	342,646,730		\$ 6,349,587	Improv Rt. 1.853	\$ 1,383,355	\$ 562,150	\$ 1,945,506
Community Services	144	20,657,829	48,694,791	69,352,620		\$ 1,285,173	Trial Rate 37.062	\$ 727,339	\$ 90,236	\$ 817,576
Surface parking	228	14,995,137	2,431,303	17,426,440		\$ 322,929		\$ 527,962	\$ 4,505	\$ 532,468
Vacant	158	3,307,698	676,951	3,984,649		\$ 73,840		\$ 116,460	\$ 1,254	\$ 117,715
		1,185,805,784	2,964,645,492	4,150,451,276		\$ 76,912,013				\$ 47,244,702

Trial tax rate = Conventional rate X 2  
 Land tax rate = Trial tax rate X Land tax ratio  
 Improvement tax rate = Trial tax rate X (1-Land tax ratio)

**STEP 2:**

Land Use Code	# of Properties	Land Value	Building Value	Total Value	Conventional Tax Rate	Conventional Tax	WORKSHEET	Diff Tax: Land	Diff Tax: Impr.	Diff Tax: Total
Residential - Single Family	25,194	796,205,854	1,652,522,854	2,448,728,708	18.531	\$ 45,377,392	<b>Differential Tax Rates:</b>	\$ 56,708,435	\$ 6,194,641	\$ 62,903,076
Residential - Multifamily	1,571	70,223,718	388,622,412	458,846,130		\$ 8,502,878	New Rate 37.48596479	\$ 5,001,567	\$ 1,456,789	\$ 6,458,356
Retail	607	113,776,768	226,819,282	340,596,050		\$ 6,311,585	LVT Ratio 0.95	\$ 8,103,561	\$ 850,254	\$ 8,953,815
Commercial	1,186	127,348,846	341,521,103	468,869,949		\$ 8,688,629	Land Rt. 71.223	\$ 9,070,209	\$ 1,280,225	\$ 10,350,434
Industrial	479	39,289,934	303,356,796	342,646,730		\$ 6,349,587	Improv Rt. 3.749	\$ 2,798,360	\$ 1,137,162	\$ 3,935,522
Community Services	144	20,657,829	48,694,791	69,352,620		\$ 1,285,173		\$ 1,471,319	\$ 182,537	\$ 1,653,857
Surface parking	228	14,995,137	2,431,303	17,426,440		\$ 322,929		\$ 1,068,004	\$ 9,114	\$ 1,077,118
Vacant	158	3,307,698	676,951	3,984,649		\$ 73,840		\$ 235,585	\$ 2,538	\$ 238,123
		1,185,805,784	2,964,645,492	4,150,451,276		\$ 76,912,013		Target Revenue = \$95,570,300		\$ 95,570,300

Iteration problem: Set total revenue cell to target revenue figure, by finding Ne

# APPENDIX 6

## Tables and Figures Accompanying Chapter 6

### Appendix 6.1

#### DERIVED REVENUE NEUTRAL TAX RATES, BY JURISDICTION VALID PARCELS FOR LAND USE TAX APPLICATIONS

REAL MARKET VALUE Jurisdiction	CONVENTIONAL TAX	2-RATE TAX					Total Revenue
		55% LVT	65% LVT	75% LVT	85% LVT	95% LVT	
SALEM CITY	13.894						\$ 76,215,898
Land		15.991	20.828	26.766	34.227	43.885	
Improvements		13.083	11.215	8.922	6.040	2.310	
KEIZER CITY	13.309						\$ 16,176,001
Land		15.214	19.512	24.610	30.754	38.304	
Improvements		12.448	10.506	8.203	5.427	2.016	
UNINCORPORATED	10.657						\$ 12,736,007
Land		12.072	15.170	18.687	22.715	27.371	
Improvements		9.877	8.169	6.229	4.008	1.441	

Mill rates

### Appendix 6.2

#### DERIVED REVENUE NEUTRAL TAX RATES, BY JURISDICTION VALID PARCELS FOR LOCATION TAX APPLICATIONS

REAL MARKET VALUE Jurisdiction	CONVENTIONAL TAX	2-RATE TAX					Total Revenue
		55% LVT	65% LVT	75% LVT	85% LVT	95% LVT	
SALEM CITY	13.902						\$ 78,417,399
Land		15.939	20.577	26.159	33.007	41.605	
Improvements		13.041	11.080	8.720	5.825	2.190	
KEIZER CITY	13.285						\$ 16,612,559
Land		15.129	19.236	24.018	29.655	36.399	
Improvements		12.378	10.358	8.006	5.233	1.916	
UNINCORPORATED	10.611						\$ 13,039,808
Land		11.979	14.941	18.251	21.973	26.190	
Improvements		9.801	8.045	6.084	3.878	1.378	

Mill rates