

# Lane County, Oregon

## Public Safety Income Tax Scenarios

## Option 1: Base Ordinance, Low Income Exemption Only

Breakdown of Components (\$ millions unless otherwise noted)	# 1 Amount If No Secure Rural Sch	# 2 If Secure Rural Sch Funded 50.00%	# 3 If Secure Rural Sch Funded 100.00%			
<b>Expense Estimates</b>						
Public Safety Task Force Recommendation	24.53	24.53	24.53			
Board of Commissioner Additions	2.50	2.50	2.50			
Gen. Fund Stabilization Transfer Removed	(3.90)	(3.90)	(3.90)			
<b>New Public Safety Program Subtotal</b>	<b>23.13</b>	<b>23.13</b>	<b>23.13</b>			
Move '07 Disc. GF Public Safety \$ to Ded. Fund	39.40	39.40	39.40			
Balance of Sec. Rural Schools Not in Disc. \$	5.50	5.50	5.50			
<b>Total Public Safety Expense</b>	<b>68.03</b>	<b>68.03</b>	<b>68.03</b>			
<b>Revenue Estimates</b>						
Secure Rural Schools Funding (Gen Fund Only)	0.00	10.37	20.74			
Income Tax Options						
Renter Tax Credit per residential unit	0.00	0.00	0.00			
Low Income Exemption (10,000/20,000)	(3.40)	(3.40)	(3.40)			
Graduated Tax Rate (0.5% < 20,000)	0.00	0.00	0.00			
Increase Deductions (7,500/15,000)	0.00	0.00	0.00			
Revenue Subtotal	(3.40)	6.97	17.34			
<b>Income Tax Rev. Needed (Tot Exp. - Rev. Subtot.)</b>	<b>71.43</b>	<b>61.06</b>	<b>50.69</b>			
<b>Uncollectibles (5%)</b>	<b>3.76</b>	<b>3.21</b>	<b>2.67</b>			
<b>Total Income Tax Required (Need + Uncoll.)</b>	<b>75.19</b>	<b>64.27</b>	<b>53.35</b>			
<b>Tax Rates and Amounts</b>						
	<u>Yield</u>	<u>Rate</u>	<u>Yield</u>	<u>Rate</u>	<u>Yield</u>	<u>Rate</u>
Personal Income Tax	63.35	1.54%	54.15	1.32%	44.95	1.09%
Business Income Tax	11.92	1.54%	10.22	1.32%	8.44	1.09%
<b>Tax Revenue Levied</b>	<b>75.26</b>		<b>64.36</b>		<b>53.39</b>	

**NOTES:**

Costs based upon FY06-07 Projections.

Revenue based upon Oregon Taxable Income.

Assume entire Secure Rural Schools earmarked for public safety starting in FY 06-07.

**Base Ordinance: 1% Rate**

**Low Income Exemption of \$10000 Single and \$20000 Joint.  
Deductions of \$2500 Single and \$5000 Joint.  
No Renter Relief  
Lane County Income Tax Rate:**

**1.00% Income Tax Rate**

**Lane County Low Income Exemption  
On Federal Adjusted Gross Income**

**\$20,000 Joint, Head of Household  
\$10,000 Single or Filing Separately**

**Lane County Deductions**

**\$5,000 Joint, Head of Household  
\$2,500 Single or Filing Separately**

**Lane County Permanent Property Tax Rate <sup>1</sup>  
Lane County Property Tax Credit Target**

**1.2793 Per Thousand AV  
74.26% \$0.95 Reduction Equivalent**

**Scenario 1 - Joint Return, Oregon Taxable Income of \$38400, and a property with Assessed Value of \$157000.**

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$57,439	
Oregon Taxable Income	38,400	
Lane County Exemption	\$0	Lane County Property Tax Paid \$195
After Lane County Exemption	\$38,400	
Lane County Deduction	\$5,000	
Lane County Taxable Income	\$33,400	
Lane County Income Tax	\$334	
Lane County Property Tax Credit	\$145	Property Tax Target Credit: \$145
Lane County Income Tax	<u>\$0</u>	
Lane County Income Tax	\$189	Lane County Property Tax \$195

**Additional Reduction In Federal and State Income Tax <sup>3</sup> \$64  
Additional Tax Burden From Lane County Income Tax: \$125**

<sup>1</sup> Lane County's billing rate may be lower after urban renewal and timber offsets.  
<sup>2</sup> Most property tax payers take advantage of the 3% discount.  
<sup>3</sup> If Deductions are itemized, federal and state tax will be reduced.

**Scenario 2 - Single Return, Oregon Taxable Income of \$32500, and a property with Assessed Value of \$157000.**

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$44,541	
Oregon Taxable Income	\$32,500	
Lane County Exemption	\$0	
After Lane County Exemption	\$32,500	
Lane County Deduction	\$2,500	
Lane County Taxable Income	\$30,000	
Lane County Income Tax	\$300	
Lane County Property Tax Credit	\$145	Property Tax Target Credit:
	\$0	\$145
<b>Lane County Income Tax</b>	<b>\$155</b>	<b>Lane County Property Tax</b>
		<b>\$195</b>

**Additional Reduction in Federal and State Income Tax<sup>1</sup>**      **\$53**  
**Additional Tax Burden From Lane County Income Tax:**      **\$102**

**Scenario 3 - Joint Return, Oregon Taxable Income of \$100000, and a property with Assessed Value of \$250000.**

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$125,333	
Oregon Taxable Income	\$100,000	
Lane County Exemption	\$0	
After Lane County Exemption	\$100,000	
Lane County Deduction	\$5,000	
Lane County Taxable Income	\$95,000	
Lane County Income Tax	\$950	
Lane County Property Tax Credit	\$230	Property Tax Target Credit:
	\$0	\$230
<b>Lane County Income Tax</b>	<b>\$720</b>	<b>Lane County Property Tax</b>
		<b>\$310</b>

**Additional Reduction in Federal and State Income Tax<sup>1</sup>**      **\$245**  
**Additional Tax Burden From Lane County Income Tax:**      **\$475**

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<sup>1</sup> Lane County's billing rate may be lower after urban renewal and timber offsets.  
<sup>2</sup> Most property tax payers take advantage of the 3% discount.  
<sup>3</sup> If Deductions are itemized, federal and state tax will be reduced.

**Scenario 4 A - Head of Household Return, Oregon Taxable Income of \$12000.**

Federal Adjusted Gross Income	Income Tax	Property Tax <sup>2</sup>
Oregon Taxable Income	\$20,016	
Lane County Exemption	\$12,000	Lane County Property Tax Paid
After Lane County Exemption	\$0	\$0
Lane County Deduction	\$12,000	
Lane County Taxable Income	\$5,000	
Lane County Income Tax	\$7,000	
Lane County Property Tax Credit	\$70	Property Tax Target Credit:
	\$0	\$0
	\$0	
<b>Lane County Income Tax</b>	<b>\$70</b>	<b>Lane County Property Tax</b>
		<b>\$0</b>

**Additional Reduction in Federal and State Income Tax <sup>3</sup> \$11**  
**Additional Tax Burden From Lane County Income Tax: \$59**

**Scenario 4 B - Single Return, Oregon Taxable Income of \$12000.**

Federal Adjusted Gross Income	Income Tax	Property Tax <sup>2</sup>
Oregon Taxable Income	\$16,960	
Lane County Exemption	\$12,000	Lane County Property Tax Paid
After Lane County Exemption	\$0	\$0
Lane County Deduction	\$12,000	
Lane County Taxable Income	\$2,500	
Lane County Income Tax	\$9,500	
Lane County Property Tax Credit	\$95	Property Tax Target Credit:
	\$0	\$0
	\$0	
<b>Lane County Income Tax</b>	<b>\$95</b>	<b>Lane County Property Tax</b>
		<b>\$0</b>

**Additional Reduction in Federal and State Income Tax <sup>3</sup> \$14**  
**Additional Tax Burden From Lane County Income Tax: \$81**

<sup>1</sup> Lane County's billing rate may be lower after urban renewal and timber offsets.  
<sup>2</sup> Most property tax payers take advantage of the 3% discount.  
<sup>3</sup> If Deductions are itemized, federal and state tax will be reduced.

THERE IS NO SCENARIO 5 - 8

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# Lane County, Oregon

## Public Safety Income Tax Scenarios

## Option 3: Add Renter Relief to Low Income Exemption

Breakdown of Components (\$millions unless otherwise noted)	# 1 Amount If No Secure Rural Sch	# 2 If Secure Rural Sch Funded 50.00%	# 3 If Secure Rural Sch Funded 100.00%			
<b>Expense Estimates</b>						
Public Safety Task Force Recommendation	24.53	24.53	24.53			
Board of Commissioner Additions	2.50	2.50	2.50			
Gen. Fund Stabilization Transfer Removed	(3.90)	(3.90)	(3.90)			
<b>New Public Safety Program Subtotal</b>	<b>23.13</b>	<b>23.13</b>	<b>23.13</b>			
Move '07 Disc. GF Public Safety \$ to Ded. Fund	39.40	39.40	39.40			
Balance of Sec. Rural Schools Not in Disc. \$	5.50	5.50	5.50			
<b>Total Public Safety Expense</b>	<b>68.03</b>	<b>68.03</b>	<b>68.03</b>			
<b>Revenue Estimates</b>						
Secure Rural Schools Funding (Gen Fund Only)	0.00	10.37	20.74			
Income Tax Options						
Renter Tax Credit per residential unit	(1.40)	(1.40)	(1.40)			
Low Income Exemption (10,000/20,000)	(3.40)	(3.40)	(3.40)			
Graduated Tax Rate (0.5% < 20,000)	0.00	0.00	0.00			
Increase Deductions (7,500/15,000)	0.00	0.00	0.00			
Revenue Subtotal	(4.80)	5.57	15.94			
<b>Income Tax Rev. Needed (Tot Exp. - Rev. Subtot.)</b>	<b>72.83</b>	<b>62.46</b>	<b>52.09</b>			
<b>Uncollectibles (5%)</b>	<b>3.83</b>	<b>3.29</b>	<b>2.74</b>			
<b>Total Income Tax Required (Need + Uncoll.)</b>	<b>76.66</b>	<b>65.74</b>	<b>54.83</b>			
<b>Tax Rates and Amounts</b>						
	<u>Yield</u>	<u>Rate</u>	<u>Yield</u>	<u>Rate</u>	<u>Yield</u>	<u>Rate</u>
Personal Income Tax	64.59	1.57%	55.39	1.35%	46.19	1.12%
Business Income Tax	12.15	1.57%	10.45	1.35%	8.67	1.12%
<b>Tax Revenue Levied</b>	<b>76.74</b>		<b>65.84</b>		<b>54.86</b>	

**NOTES:**

Costs based upon FY06-07 Projections.

Revenue based upon Oregon Taxable Income.

Assume entire Secure Rural Schools earmarked for public safety starting in FY 06-07.

**Base Ordinance Option 3: 1% Rate, Add Renter Relief**

*Low Income Exemption of \$10000 Single and \$20000 Joint.  
Deductions of \$2500 Single and \$5000 Joint.  
Renter Relief*

**Lane County Income Tax Rate:**

**\$30**  
**1.00% Income Tax Rate**

**Lane County Low Income Exemption  
On Federal Adjusted Gross Income**

**\$20,000 Joint, Head of Household  
\$10,000 Single or Filing Separately**

**Lane County Deductions**

**\$5,000 Joint, Head of Household  
\$2,500 Single or Filing Separately**

**Lane County Permanent Property Tax Rate <sup>1</sup>  
Lane County Property Tax Credit Target**

**1.2793 Per Thousand AV  
74.26% \$0.95 Reduction Equivalent**

**Scenario 9 - Joint Return, Oregon Taxable Income of \$38400, and a property with Assessed Value of \$157000.**

	<b>Income Tax</b>	<b>Property Tax <sup>2</sup></b>
Federal Adjusted Gross Income	\$57,439	
Oregon Taxable Income	\$38,400	Lane County Property Tax Paid <b>\$195</b>
Lane County Exemption	\$0	
After Lane County Exemption	\$38,400	
Lane County Deduction	\$5,000	
Lane County Taxable Income	\$33,400	
Lane County Income Tax	\$334	
Lane County Property Tax Credit	\$145	Property Tax Target Credit: <b>\$145</b>
Lane County Renter Credit	\$0	
<b>Lane County Income Tax</b>	<b>\$189</b>	<b>Lane County Property Tax \$195</b>
<b>Additional Reduction in Federal and State Income Tax <sup>3</sup></b>	<b>\$64</b>	
<b>Additional Tax Burden From Lane County Income Tax:</b>	<b>\$125</b>	

<sup>1</sup> Lane County's billing rate may be lower after urban renewal and timber offsets.  
<sup>2</sup> Most property tax payers take advantage of the 3% discount.  
<sup>3</sup> If Deductions are itemized, federal and state tax will be reduced.

**Scenario 10 - Single Return, Oregon Taxable Income of \$32500, and a property with Assessed Value of \$157000.**

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$44,541	
Oregon Taxable Income	\$32,500	Lane County Property Tax Paid
Lane County Exemption	\$0	\$195
After Lane County Exemption	\$32,500	
Lane County Deduction	\$2,500	
Lane County Taxable Income	\$30,000	
Lane County Income Tax	\$300	
Lane County Property Tax Credit	\$145	Property Tax Target Credit:
Lane County Renter Credit	\$0	\$145
<b>Lane County Income Tax</b>	<b>\$155</b>	<b>Lane County Property Tax</b>
		<b>\$195</b>

**Additional Reduction in Federal and State Income Tax <sup>3</sup>**      \$53  
**Additional Tax Burden From Lane County Income Tax:**      \$102

**Scenario 11 - Joint Return, Oregon Taxable Income of \$100000, and a property with Assessed Value of \$250000.**

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$125,333	
Oregon Taxable Income	\$100,000	Lane County Property Tax Paid
Lane County Exemption	\$0	\$310
After Lane County Exemption	\$100,000	
Lane County Deduction	\$5,000	
Lane County Taxable Income	\$95,000	
Lane County Income Tax	\$950	
Lane County Property Tax Credit	\$230	Property Tax Target Credit:
Lane County Renter Credit	\$0	\$230
<b>Lane County Income Tax</b>	<b>\$720</b>	<b>Lane County Property Tax</b>
		<b>\$310</b>

**Additional Reduction in Federal and State Income Tax <sup>3</sup>**      \$245  
**Additional Tax Burden From Lane County Income Tax:**      \$475

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<sup>1</sup> Lane County's billing rate may be lower after urban renewal and timber offsets.  
<sup>2</sup> Most property tax payers take advantage of the 3% discount.  
<sup>3</sup> If Deductions are itemized, federal and state tax will be reduced.



**Scenario 12 A - Head of Household Return, Oregon Taxable Income of \$12000, and a renter.**

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$20,016	
Oregon Taxable Income	\$12,000	
Lane County Exemption	\$0	
After Lane County Exemption	\$12,000	
Lane County Deduction	\$5,000	
Lane County Taxable Income	\$7,000	
Lane County Income Tax	\$70	
Lane County Property Tax Credit	\$0	
Lane County Renter Credit	\$30	
<b>Lane County Income Tax</b>	<b>\$40</b>	
Property Tax Target Credit:		\$0
<b>Lane County Property Tax</b>		<b>\$0</b>

**Additional Reduction in Federal and State Income Tax<sup>3</sup> \$6**  
**Additional Tax Burden From Lane County Income Tax: \$34**

**Scenario 12 B - Single Return, Oregon Taxable Income of \$12000, and a renter.**

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$16,960	
Oregon Taxable Income	\$12,000	
Lane County Exemption	\$0	
After Lane County Exemption	\$12,000	
Lane County Deduction	\$2,500	
Lane County Taxable Income	\$9,500	
Lane County Income Tax	\$95	
Lane County Property Tax Credit	\$0	
Lane County Renter Credit	\$30	
<b>Lane County Income Tax</b>	<b>\$65</b>	
Property Tax Target Credit:		\$0
<b>Lane County Property Tax</b>		<b>\$0</b>

**Additional Reduction in Federal and State Income Tax<sup>3</sup> \$10**  
**Additional Tax Burden From Lane County Income Tax: \$55**

<sup>1</sup> Lane County's billing rate may be lower after urban renewal and timber offsets.

<sup>2</sup> Most property tax payers take advantage of the 3% discount.

<sup>3</sup> If Deductions are itemized, federal and state tax will be reduced.

# Lane County, Oregon

## Public Safety Income Tax Scenarios

### Option 4: Graduated Tax Only

Breakdown of Components (\$millions unless otherwise noted)	# 1 Amount If No Secure Rural Sch	# 2 If Secure Rural Sch Funded 50.00%	# 3 If Secure Rural Sch Funded 100.00%			
<b>Expense Estimates</b>						
Public Safety Task Force Recommendation	24.53	24.53	24.53			
Board of Commissioner Additions	2.50	2.50	2.50			
Gen. Fund Stabilization Transfer Removed	(3.90)	(3.90)	(3.90)			
<b>New Public Safety Program Subtotal</b>	<b>23.13</b>	<b>23.13</b>	<b>23.13</b>			
Move '07 Disc. GF Public Safety \$ to Ded. Fund	39.40	39.40	39.40			
Balance of Sec. Rural Schools Not in Disc. \$	5.50	5.50	5.50			
<b>Total Public Safety Expense</b>	<b>68.03</b>	<b>68.03</b>	<b>68.03</b>			
<b>Revenue Estimates</b>						
Secure Rural Schools Funding (Gen Fund Only)	0.00	10.37	20.74			
Income Tax Options						
Renter Tax Credit per residential unit	0.00	0.00	0.00			
Low Income Exemption (10,000/20,000)	0.00	0.00	0.00			
Graduated Tax Rate (0.5% < 20,000)	(8.86)	(8.86)	(8.86)			
Increase Deductions (7,500/15,000)	0.00	0.00	0.00			
Revenue Subtotal	(8.86)	1.51	11.88			
<b>Income Tax Rev. Needed (Tot Exp. - Rev. Subtot.)</b>	<b>76.89</b>	<b>66.52</b>	<b>56.15</b>			
<b>Uncollectibles (5%)</b>	<b>4.05</b>	<b>3.50</b>	<b>2.96</b>			
<b>Total Income Tax Required (Need + Uncoll.)</b>	<b>80.94</b>	<b>70.02</b>	<b>59.10</b>			
<b>Tax Rates and Amounts</b>						
	<u>Yield</u>	<u>Rate</u>	<u>Yield</u>	<u>Rate</u>	<u>Yield</u>	<u>Rate</u>
Personal Income Tax	68.19	1.66%	58.99	1.44%	49.79	1.21%
Business Income Tax	12.85	1.66%	11.14	1.44%	9.36	1.21%
<b>Tax Revenue Levied</b>	<b>81.04</b>		<b>70.14</b>		<b>59.16</b>	

**NOTES:**

Costs based upon FY06-07 Projections.

Revenue based upon Oregon Taxable Income.

Assume entire Secure Rural Schools earmarked for public safety starting in FY 06-07.

**Graduated Rate: Option 4**

*Low Income Exemption of \$0 Single and \$0 Joint.  
Deductions of \$2500 Single and \$5000 Joint.  
No Renter Relief*

**Lane County Income Tax Rate:**

0.50% Income Tax Rate on the first \$20000  
1.00% Income Tax Rate Above \$20000

**Lane County Low Income Exemption  
On Federal Adjusted Gross Income**

\$0 Joint, Head of Household  
\$0 Single or Filing Separately

**Lane County Deductions**

\$5,000 Joint, Head of Household  
\$2,500 Single or Filing Separately

**Lane County Permanent Property Tax Rate <sup>1</sup>  
Lane County Property Tax Credit Target**

1.2793 Per Thousand AV  
74.26% \$0.95 Reduction Equivalent

**Scenario 13 - Joint Return, Oregon Taxable Income of \$38400, and a property with Assessed Value of \$157000.**

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$57,439	
Oregon Taxable Income	\$38,400	Lane County Property Tax Paid \$195
Lane County Exemption	\$0	
After Lane County Exemption	\$38,400	
Lane County Deduction	\$5,000	
Lane County Taxable Income	\$33,400	
Lane County Income Tax on the first \$20000	\$100	
Income Tax Rate Above \$20000	\$134	
Lane County Income Tax	\$234	
Lane County Property Tax Credit	\$145	Property Tax Target Credit: \$145
<b>Lane County Income Tax</b>	<b>\$89</b>	<b>Lane County Property Tax \$195</b>

**Additional Reduction in Federal and State Income Tax <sup>3</sup>  
Additional Tax Burden From Lane County Income Tax:**

\$30  
\$59

<sup>1</sup> Lane County's billing rate may be lower after urban renewal and timber offsets.  
<sup>2</sup> Most property tax payers take advantage of the 3% discount.  
<sup>3</sup> If Deductions are itemized, federal and state tax will be reduced.

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**Scenario 16 A - Head of Household Return, Oregon Taxable Income of \$12000.**

	<b>Income Tax</b>		<b>Property Tax<sup>2</sup></b>
Federal Adjusted Gross Income	\$20,016		
Oregon Taxable Income	\$12,000	Lane County Property Tax Paid	\$0
Lane County Exemption	\$0		
After Lane County Exemption	\$12,000		
Lane County Deduction	\$5,000		
Lane County Taxable Income	\$7,000		
Lane County Income Tax on the first \$20000	\$35		
Income Tax Rate Above \$20000	\$0	Property Tax Target Credit:	\$0
Lane County Income Tax	\$35		
Lane County Property Tax Credit	\$0	Lane County Property Tax	\$0
	<u>\$35</u>		

**Additional Reduction in Federal and State Income Tax<sup>3</sup>** \$5  
**Additional Tax Burden From Lane County Income Tax:** \$30

**Scenario 16 B - Single Return, Oregon Taxable Income of \$12000.**

	<b>Income Tax</b>		<b>Property Tax<sup>2</sup></b>
Federal Adjusted Gross Income	\$16,960		
Oregon Taxable Income	\$12,000	Lane County Property Tax Paid	\$0
Lane County Exemption	\$0		
After Lane County Exemption	\$12,000		
Lane County Deduction	\$2,500		
Lane County Taxable Income	\$9,500		
Lane County Income Tax on the first \$20000	\$48		
Income Tax Rate Above \$20000	\$0	Property Tax Target Credit:	\$0
Lane County Income Tax	\$48		
Lane County Property Tax Credit	\$0	Lane County Property Tax	\$0
	<u>\$48</u>		

**Additional Reduction in Federal and State Income Tax<sup>3</sup>** \$7  
**Additional Tax Burden From Lane County Income Tax:** \$41

<sup>1</sup> Lane County's billing rate may be lower after urban renewal and timber offsets.  
<sup>2</sup> Most property tax payers take advantage of the 3% discount.  
<sup>3</sup> If Deductions are itemized, federal and state tax will be reduced.

**Scenario 14 - Single Return, Oregon Taxable Income of \$32500, and a property with Assessed Value of \$157000.**

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	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$44,541	
Oregon Taxable Income	\$32,500	
Lane County Exemption	\$0	Lane County Property Tax Paid \$195
After Lane County Exemption	\$32,500	
Lane County Deduction	\$2,500	
Lane County Taxable Income	\$30,000	
Lane County Income Tax on the first \$20000	\$100	
Income Tax Rate Above \$20000	\$100	
Lane County Income Tax	\$200	
Lane County Property Tax Credit	\$145	Property Tax Target Credit: \$145
	\$0	
<b>Lane County Income Tax</b>	<b>\$55</b>	<b>Lane County Property Tax \$195</b>

**Additional Reduction In Federal and State Income Tax <sup>3</sup>**  
**Additional Tax Burden From Lane County Income Tax: \$36**

**Scenario 15 - Joint Return, Oregon Taxable Income of \$100000, and a property with Assessed Value of \$250000.**

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$125,333	
Oregon Taxable Income	\$100,000	
Lane County Exemption	\$0	Lane County Property Tax Paid \$310
After Lane County Exemption	\$100,000	
Lane County Deduction	\$5,000	
Lane County Taxable Income	\$95,000	
Lane County Income Tax on the first \$20000	\$100	
Income Tax Rate Above \$20000	\$750	
Lane County Income Tax	\$850	
Lane County Property Tax Credit	\$230	Property Tax Target Credit: \$230
	\$0	
<b>Lane County Income Tax</b>	<b>\$620</b>	<b>Lane County Property Tax \$310</b>

**Additional Reduction In Federal and State Income Tax <sup>3</sup>**  
**Additional Tax Burden From Lane County Income Tax: \$409**

<sup>1</sup> Lane County's billing rate may be lower after urban renewal and timber offsets.  
<sup>2</sup> Most property tax payers take advantage of the 3% discount.  
<sup>3</sup> If Deductions are itemized, federal and state tax will be reduced.

# Lane County, Oregon

## Public Safety Income Tax Scenarios

### Option 5: Increase Deductions Only

Breakdown of Components (\$millions unless otherwise noted)	# 1	# 2	# 3	
	Amount If No Secure Rural Sch	If Secure Rural Sch Funded 50.00%	If Secure Rural Sch Funded 100.00%	
<b>Expense Estimates</b>				
Public Safety Task Force Recommendation	24.53	24.53	24.53	
Board of Commissioner Additions	2.50	2.50	2.50	
Gen. Fund Stabilization Transfer Removed	<u>(3.90)</u>	<u>(3.90)</u>	<u>(3.90)</u>	
<b>New Public Safety Program Subtotal</b>	<b>23.13</b>	<b>23.13</b>	<b>23.13</b>	
Move '07 Disc. GF Public Safety \$ to Ded. Fund	39.40	39.40	39.40	
Balance of Sec. Rural Schools Not in Disc. \$	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	
<b>Total Public Safety Expense</b>	<b>68.03</b>	<b>68.03</b>	<b>68.03</b>	
<b>Revenue Estimates</b>				
Secure Rural Schools Funding (Gen Fund Only)	0.00	10.37	20.74	
Income Tax Options				
Renter Tax Credit per residential unit	0.00	0.00	0.00	
Low Income Exemption (10,000/20,000)	0.00	0.00	0.00	
Graduated Tax Rate (0.5% < 20,000)	0.00	0.00	0.00	
Increase Deductions (7,500/15,000)	<u>(12.90)</u>	<u>(12.90)</u>	<u>(12.90)</u>	
Revenue Subtotal	(12.90)	(2.53)	7.84	
<b>Income Tax Rev. Needed (Tot Exp. - Rev. Subtot.)</b>	<b>80.93</b>	<b>70.56</b>	<b>60.19</b>	
<b>Uncollectibles (5%)</b>	<u>4.26</u>	<u>3.71</u>	<u>3.17</u>	
<b>Total Income Tax Required (Need + Uncoll.)</b>	<b>85.19</b>	<b>74.27</b>	<b>63.35</b>	
<b>Tax Rates and Amounts</b>				
	<u>Yield</u>	<u>Rate</u>	<u>Yield</u> <u>Rate</u>	<u>Yield</u> <u>Rate</u>
Personal Income Tax	71.77	1.75%	62.57 1.52%	53.38 1.30%
Business Income Tax	<u>13.54</u>	1.75%	<u>11.76</u> 1.52%	<u>10.06</u> 1.30%
<b>Tax Revenue Levied</b>	<b>85.31</b>		<b>74.34</b>	<b>63.44</b>

**NOTES:**

Costs based upon FY06-07 Projections.

Revenue based upon Oregon Taxable Income.

Assume entire Secure Rural Schools earmarked for public safety starting in FY 06-07.

**Base Ordinance Option 5: Change Deductions**  
*Low Income Exemption of \$10000 Single and \$20000 Joint.*  
*Deductions of \$7500 Single and \$15000 Joint.*  
*No Renter Relief*  
**Lane County Income Tax Rate:**

1.00% Income Tax Rate

Lane County Low Income Exemption  
On Federal Adjusted Gross Income

\$20,000 Joint, Head of Household  
\$10,000 Single or Filing Separately

Lane County Deductions

\$15,000 Joint, Head of Household  
\$7,500 Single or Filing Separately

Lane County Permanent Property Tax Rate <sup>1</sup>  
Lane County Property Tax Credit Target

1.2793 Per Thousand AV  
74.26% \$0.95 Reduction Equivalent

Scenario 17 - Joint Return, Oregon Taxable Income of \$38400, and a property with Assessed Value of \$157000.

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$57,439	
Oregon Taxable Income	\$38,400	Lane County Property Tax Paid \$195
Lane County Exemption	\$0	
After Lane County Exemption	\$38,400	
Lane County Deduction	\$15,000	
Lane County Taxable Income	\$23,400	
Lane County Income Tax	\$234	
Lane County Property Tax Credit	\$145	Property Tax Target Credit: \$145
	\$0	
<b>Lane County Income Tax</b>	<b>\$89</b>	<b>Lane County Property Tax \$195</b>

**Additional Reduction in Federal and State Income Tax <sup>3</sup>**  
**Additional Tax Burden From Lane County Income Tax: \$59**

<sup>1</sup> Lane County's billing rate may be lower after urban renewal and timber offsets.

<sup>2</sup> Most property tax payers take advantage of the 3% discount.

<sup>3</sup> If Deductions are itemized, federal and state tax will be reduced.

**Scenario 18 - Single Return, Oregon Taxable Income of \$32500, and a property with Assessed Value of \$157000.**

Federal Adjusted Gross Income	Income Tax	Property Tax <sup>2</sup>
Oregon Taxable Income	\$44,541	
Lane County Exemption	\$32,500	Lane County Property Tax Paid
After Lane County Exemption	\$0	\$195
Lane County Deduction	\$32,500	
Lane County Taxable Income	\$7,500	
Lane County Income Tax	\$25,000	
Lane County Property Tax Credit	\$250	Property Tax Target Credit:
	\$145	\$145
	\$0	
<b>Lane County Income Tax</b>	<b>\$105</b>	<b>Lane County Property Tax</b>
		<b>\$195</b>

**Additional Reduction in Federal and State Income Tax<sup>3</sup> \$36**  
**Additional Tax Burden From Lane County Income Tax: \$69**

**Scenario 19 - Joint Return, Oregon Taxable Income of \$100000, and a property with Assessed Value of \$250000.**

Federal Adjusted Gross Income	Income Tax	Property Tax <sup>2</sup>
Oregon Taxable Income	\$125,333	
Lane County Exemption	\$100,000	Lane County Property Tax Paid
After Lane County Exemption	\$0	\$310
Lane County Deduction	\$100,000	
Lane County Taxable Income	\$15,000	
Lane County Income Tax	\$85,000	
Lane County Property Tax Credit	\$850	Property Tax Target Credit:
	\$230	\$230
	\$0	
<b>Lane County Income Tax</b>	<b>\$620</b>	<b>Lane County Property Tax</b>
		<b>\$310</b>

**Additional Reduction in Federal and State Income Tax<sup>3</sup> \$211**  
**Additional Tax Burden From Lane County Income Tax: \$409**

<sup>1</sup> Lane County's billing rate may be lower after urban renewal and timber offsets.  
<sup>2</sup> Most property tax payers take advantage of the 3% discount.  
<sup>3</sup> If Deductions are itemized, federal and state tax will be reduced.



**Scenario 20 A - Joint Return, Oregon Taxable Income of \$12000.**

	<b>Income Tax</b>	<b>Property Tax <sup>2</sup></b>
Federal Adjusted Gross Income	\$25,972	
Oregon Taxable Income	\$12,000	\$0
Lane County Exemption	\$0	
After Lane County Exemption	\$12,000	
Lane County Deduction	\$15,000	
Lane County Taxable Income	\$0	
Lane County Income Tax	\$0	
Lane County Property Tax Credit	\$0	\$0
<b>Lane County Income Tax</b>	<b>\$0</b>	<b>\$0</b>

**Additional Reduction in Federal and State Income Tax <sup>3</sup>** \$0  
**Additional Tax Burden From Lane County Income Tax:** \$0

**Scenario 20 B - Single Return, Oregon Taxable Income of \$12000.**

	<b>Income Tax</b>	<b>Property Tax <sup>2</sup></b>
Federal Adjusted Gross Income	\$16,960	
Oregon Taxable Income	\$12,000	\$0
Lane County Exemption	\$0	
After Lane County Exemption	\$12,000	
Lane County Deduction	\$7,500	
Lane County Taxable Income	\$4,500	
Lane County Income Tax	\$45	
Lane County Property Tax Credit	\$0	\$0
<b>Lane County Income Tax</b>	<b>\$45</b>	<b>\$0</b>

**Additional Reduction in Federal and State Income Tax <sup>3</sup>** \$7  
**Additional Tax Burden From Lane County Income Tax:** \$38

<sup>1</sup> Lane County's billing rate may be lower after urban renewal and timber offsets.  
<sup>2</sup> Most property tax payers take advantage of the 3% discount.  
<sup>3</sup> If Deductions are itemized, federal and state tax will be reduced.

# Lane County, Oregon Public Safety Income Tax Scenarios

# Combo Option: Renter Relief, Graduated Tax, and Increased Deductions

Breakdown of Components (\$millions unless otherwise noted)	# 1	# 2	# 3			
	Amount If No Secure Rural Sch	If Secure Rural Sch Funded 50.00%	If Secure Rural Sch Funded 100.00%			
<b>Expense Estimates</b>						
Public Safety Task Force Recommendation	24.53	24.53	24.53			
Board of Commissioner Additions	2.50	2.50	2.50			
Gen. Fund Stabilization Transfer Removed	<u>(3.90)</u>	<u>(3.90)</u>	<u>(3.90)</u>			
<b>New Public Safety Program Subtotal</b>	<b>23.13</b>	<b>23.13</b>	<b>23.13</b>			
Move '07 Disc. GF Public Safety \$ to Ded. Fund	39.40	39.40	39.40			
Balance of Sec. Rural Schools Not in Disc. \$	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>			
<b>Total Public Safety Expense</b>	<b>68.03</b>	<b>68.03</b>	<b>68.03</b>			
<b>Revenue Estimates</b>						
Secure Rural Schools Funding (Gen Fund Only)	0.00	10.37	20.74			
Income Tax Options						
Renter Tax Credit per residential unit	(1.40)	(1.40)	(1.40)			
Low Income Exemption (10,000/20,000)	0.00	0.00	0.00			
Graduated Tax Rate (0.5% < 20,000)	(7.29)	(7.29)	(7.29)			
Increase Deductions (7,500/15,000)	<u>(12.90)</u>	<u>(12.90)</u>	<u>(12.90)</u>			
Revenue Subtotal	(21.59)	(11.22)	(0.85)			
<b>Income Tax Rev. Needed (Tot Exp. - Rev. Subtot.)</b>	<b>89.62</b>	<b>79.25</b>	<b>68.88</b>			
<b>Uncollectibles (5%)</b>	<u>4.72</u>	<u>4.17</u>	<u>3.63</u>			
<b>Total Income Tax Required (Need + Uncoll.)</b>	<b>94.34</b>	<b>83.42</b>	<b>72.50</b>			
<b>Tax Rates and Amounts</b>						
	<u>Yield</u>	<u>Rate</u>	<u>Yield</u>	<u>Rate</u>	<u>Yield</u>	<u>Rate</u>
Personal Income Tax	79.48	1.93%	70.28	1.71%	61.08	1.49%
Business Income Tax	<u>14.94</u>	<u>1.93%</u>	<u>13.23</u>	<u>1.71%</u>	<u>11.53</u>	<u>1.49%</u>
<b>Tax Revenue Levied</b>	<b>94.41</b>		<b>83.51</b>		<b>72.61</b>	

**NOTES:**

Costs based upon FY06-07 Projections.

Revenue based upon Oregon Taxable Income.

Assume entire Secure Rural Schools earmarked for public safety starting in FY 06-07.

**Graduated Rate: Option 4, Renter Relief, Increased Deductions**

*Low Income Exemption of \$0 Single and \$0 Joint.  
Deductions of \$7500 Single and \$15000 Joint.  
Renter Relief*

**Lane County Income Tax Rate:**

**\$30**  
**0.50% Income Tax Rate on the first \$20000**  
**1.00% Income Tax Rate Above \$20000**

**Lane County Low Income Exemption  
On Federal Adjusted Gross Income**

**\$0 Joint, Head of Household  
\$0 Single or Filing Separately**

**Lane County Deductions**

**\$15,000 Joint, Head of Household  
\$7,500 Single or Filing Separately**

**Lane County Permanent Property Tax Rate<sup>1</sup>  
Lane County Property Tax Credit Target**

**1.2793 Per Thousand AV  
74.26% \$0.95 Reduction Equivalent**

**Scenario 21 - Joint Return, Oregon Taxable Income of \$38400, and a property with Assessed Value of \$157000.**

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$57,439	
Oregon Taxable Income	\$38,400	Lane County Property Tax Paid <b>\$195</b>
Lane County Exemption	\$0	
After Lane County Exemption	\$38,400	
Lane County Deduction	\$15,000	
Lane County Taxable Income	\$23,400	
Lane County Income Tax on the first \$20000	\$100	
Income Tax Rate Above \$20000	\$34	
Lane County Income Tax	\$134	
Lane County Property Tax Credit	\$134	Property Tax Target Credit: <b>\$145</b>
Lane County Renter Credit	\$0	
<b>Lane County Income Tax</b>	<b>\$0</b>	<b>Lane County Property Tax \$195</b>

**Additional Reduction in Federal and State Income Tax<sup>3</sup>  
Property Tax Savings from Lane County Income Tax**

**\$0  
\$134**

**Scenario 24 A - Head of Household Return, Oregon Taxable Income of \$12000, and a renter.**

	<b>Income Tax</b>	<b>Property Tax<sup>2</sup></b>
Federal Adjusted Gross Income	\$20,016	
Oregon Taxable Income	\$12,000	Lane County Property Tax Paid
Lane County Exemption	\$0	\$0
After Lane County Exemption	\$12,000	
Lane County Deduction	\$15,000	
Lane County Taxable Income	\$0	
Lane County Income Tax on the first \$20000	\$0	
Income Tax Rate Above \$20000	\$0	
Lane County Income Tax	\$0	
Lane County Property Tax Credit	\$0	Property Tax Target Credit:
Lane County Renter Credit	\$30	\$0
<b>Lane County Income Tax</b>	<b>\$0</b>	<b>Lane County Property Tax</b>
		<b>\$0</b>

**Additional Reduction in Federal and State Income Tax<sup>3</sup>**  
**Additional Tax Burden From Lane County Income Tax: \$0**

**Scenario 24 B - Single Return, Oregon Taxable Income of \$12000, and a renter.**

	<b>Income Tax</b>	<b>Property Tax<sup>2</sup></b>
Federal Adjusted Gross Income	\$16,960	
Oregon Taxable Income	\$12,000	Lane County Property Tax Paid
Lane County Exemption	\$0	\$0
After Lane County Exemption	\$12,000	
Lane County Deduction	\$7,500	
Lane County Taxable Income	\$4,500	
Lane County Income Tax on the first \$20000	\$23	
Income Tax Rate Above \$20000	\$0	
Lane County Income Tax	\$23	
Lane County Property Tax Credit	\$0	Property Tax Target Credit:
Lane County Renter Credit	\$30	\$0
<b>Lane County Income Tax</b>	<b>\$0</b>	<b>Lane County Property Tax</b>
		<b>\$0</b>

**Additional Reduction in Federal and State Income Tax<sup>3</sup>**  
**Additional Tax Burden From Lane County Income Tax: \$0**

**Scenario 22 - Single Return, Oregon Taxable Income of \$32500, and a property with Assessed Value of \$157000.**

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$44,541	
Oregon Taxable Income	\$32,500	
Lane County Exemption	\$0	
After Lane County Exemption	\$32,500	
Lane County Deduction	\$7,500	
Lane County Taxable Income	\$25,000	
Lane County Income Tax on the first \$20000	\$100	
Income Tax Rate Above \$20000	\$50	
Lane County Income Tax	\$150	
Lane County Property Tax Credit	\$145	Property Tax Target Credit:
Lane County Renter Credit	\$0	
<b>Lane County Income Tax</b>	<b>\$5</b>	<b>Lane County Property Tax \$195</b>

**Additional Reduction in Federal and State Income Tax <sup>3</sup>**  
**Additional Tax Burden From Lane County Income Tax: \$3**

**Scenario 23 - Joint Return, Oregon Taxable Income of \$100000, and a property with Assessed Value of \$250000.**

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$125,333	
Oregon Taxable Income	\$100,000	
Lane County Exemption	\$0	
After Lane County Exemption	\$100,000	
Lane County Deduction	\$15,000	
Lane County Taxable Income	\$85,000	
Lane County Income Tax on the first \$20000	\$100	
Income Tax Rate Above \$20000	\$650	
Lane County Income Tax	\$750	
Lane County Property Tax Credit	\$230	Property Tax Target Credit:
Lane County Renter Credit	\$0	
<b>Lane County Income Tax</b>	<b>\$520</b>	<b>Lane County Property Tax \$310</b>

**Additional Reduction in Federal and State Income Tax <sup>3</sup>**  
**Additional Tax Burden From Lane County Income Tax: \$343**

# Lane County, Oregon

## Public Safety Income Tax Scenarios

## Combo Option 2: Renter Relief and Graduated Tax

Breakdown of Components (\$millions unless otherwise noted)	# 1	# 2	# 3
	Amount If No Secure Rural Sch	If Secure Rural Sch Funded 50.00%	If Secure Rural Sch Funded 100.00%
<b>Expense Estimates</b>			
Public Safety Task Force Recommendation	24.53	24.53	24.53
Board of Commissioner Additions	2.50	2.50	2.50
Gen. Fund Stabilization Transfer Removed	(3.90)	(3.90)	(3.90)
<b>New Public Safety Program Subtotal</b>	<b>23.13</b>	<b>23.13</b>	<b>23.13</b>
Move '07 Disc. GF Public Safety \$ to Ded. Fund	39.40	39.40	39.40
Balance of Sec. Rural Schools Not in Disc. \$	5.50	5.50	5.50
<b>Total Public Safety Expense</b>	<b>68.03</b>	<b>68.03</b>	<b>68.03</b>
<b>Revenue Estimates</b>			
Secure Rural Schools Funding (Gen Fund Only)	0.00	10.37	20.74
Income Tax Options			
Renter Tax Credit per residential unit	(1.40)	(1.40)	(1.40)
Low Income Exemption (10,000/20,000)	0.00	0.00	0.00
Graduated Tax Rate (0.5% < 20,000)	(7.29)	(7.29)	(7.29)
Increase Deductions (7,500/15,000)	0.00	0.00	0.00
Revenue Subtotal	(8.69)	1.68	12.05
<b>Income Tax Rev. Needed (Tot Exp. - Rev. Subtot.)</b>	<b>76.72</b>	<b>66.35</b>	<b>55.98</b>
<b>Uncollectibles (5%)</b>	<b>4.04</b>	<b>3.49</b>	<b>2.95</b>
<b>Total Income Tax Required (Need + Uncoll.)</b>	<b>80.76</b>	<b>69.84</b>	<b>58.92</b>
<b>Tax Rates and Amounts</b>			
	<u>Yield</u>	<u>Rate</u>	<u>Yield</u> <u>Rate</u>
Personal Income Tax	68.04	1.66%	58.84 1.43%
Business Income Tax	12.85	1.66%	11.07 1.43%
<b>Tax Revenue Levied</b>	<b>80.88</b>		<b>69.91</b> <b>59.01</b>

**NOTES:**

Costs based upon FY06-07 Projections.

Revenue based upon Oregon Taxable Income.

Assume entire Secure Rural Schools earmarked for public safety starting in FY 06-07.

**Graduated Rate: Option 4, Renter Relief**  
*Low Income Exemption of \$0 Single and \$0 Joint.*  
*Deductions of \$2500 Single and \$5000 Joint.*  
*Renter Relief*  
**Lane County Income Tax Rate:**

\$30  
 0.50% Income Tax Rate on the first \$20000  
 1.00% Income Tax Rate Above \$20000

**Lane County Low Income Exemption**  
**On Federal Adjusted Gross Income**

\$0 Joint, Head of Household  
 \$0 Single or Filing Separately

**Lane County Deductions**

\$5,000 Joint, Head of Household  
 \$2,500 Single or Filing Separately

**Lane County Permanent Property Tax Rate <sup>1</sup>**  
**Lane County Property Tax Credit Target**

1.2793 Per Thousand AV  
 74.26% \$0.95 Reduction Equivalent

**Scenario 25 - Joint Return, Oregon Taxable Income of \$38400, and a property with Assessed Value of \$157000.**

	Income Tax	Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$57,439	
Oregon Taxable Income	\$38,400	
Lane County Exemption	\$0	Lane County Property Tax Paid \$195
After Lane County Exemption	\$38,400	
Lane County Deduction	\$5,000	
Lane County Taxable Income	\$33,400	
Lane County Income Tax on the first \$20000	\$100	
Income Tax Rate Above \$20000	\$134	
Lane County Income Tax	\$234	
Lane County Property Tax Credit	\$145	Property Tax Target Credit: \$145
Lane County Renter Credit	\$0	
<b>Lane County Income Tax</b>	<b>\$89</b>	<b>Lane County Property Tax \$195</b>

**Additional Reduction in Federal and State Income Tax <sup>3</sup>**  
**Additional Tax Burden From Lane County Income Tax:**

\$30  
 \$59

**Scenario 28 A - Head of Household Return, Oregon Taxable Income of \$12000, and a renter.**

	<b>Income Tax</b>	<b>Property Tax<sup>2</sup></b>
Federal Adjusted Gross Income	\$20,016	
Oregon Taxable Income	\$12,000	Lane County Property Tax Paid
Lane County Exemption	\$0	\$0
After Lane County Exemption	\$12,000	
Lane County Deduction	\$5,000	
Lane County Taxable Income	\$7,000	
Lane County Income Tax on the first \$20000	\$35	
Income Tax Rate Above \$20000	\$0	
Lane County Income Tax	\$35	Property Tax Target Credit:
Lane County Property Tax Credit	\$0	\$0
Lane County Renter Credit	\$30	
<b>Lane County Income Tax</b>	<b>\$5</b>	<b>Lane County Property Tax</b>
		<b>\$0</b>

**Additional Reduction in Federal and State Income Tax<sup>3</sup>**  
**Additional Tax Burden From Lane County Income Tax: \$4**

**Scenario 28 B - Single Return, Oregon Taxable Income of \$12000, and a renter.**

	<b>Income Tax</b>	<b>Property Tax<sup>2</sup></b>
Federal Adjusted Gross Income	\$16,960	
Oregon Taxable Income	\$12,000	Lane County Property Tax Paid
Lane County Exemption	\$0	\$0
After Lane County Exemption	\$12,000	
Lane County Deduction	\$2,500	
Lane County Taxable Income	\$9,500	
Lane County Income Tax on the first \$20000	\$48	
Income Tax Rate Above \$20000	\$0	
Lane County Income Tax	\$48	Property Tax Target Credit:
Lane County Property Tax Credit	\$0	\$0
Lane County Renter Credit	\$30	
<b>Lane County Income Tax</b>	<b>\$18</b>	<b>Lane County Property Tax</b>
		<b>\$0</b>

**Additional Reduction in Federal and State Income Tax<sup>3</sup>**  
**Additional Tax Burden From Lane County Income Tax: \$15**



**Scenario 26 - Single Return, Oregon Taxable Income of \$32500, and a property with Assessed Value of \$157000.**

	Income Tax		Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$44,541		
Oregon Taxable Income	\$32,500	Lane County Property Tax Paid	\$195
Lane County Exemption	\$0		
After Lane County Exemption	\$32,500		
Lane County Deduction	\$2,500		
Lane County Taxable Income	\$30,000		
Lane County Income Tax on the first \$20000	\$100		
Income Tax Rate Above \$20000	\$100		
Lane County Income Tax	\$200	Property Tax Target Credit:	\$145
Lane County Property Tax Credit	\$145		
Lane County Renter Credit	\$0	<b>Lane County Property Tax</b>	<b>\$195</b>
<b>Lane County Income Tax</b>	<b>\$55</b>		

**Additional Reduction In Federal and State Income Tax <sup>3</sup>**      **\$19**  
**Additional Tax Burden From Lane County Income Tax:**      **\$36**

**Scenario 27 - Joint Return, Oregon Taxable Income of \$100000, and a property with Assessed Value of \$250000.**

	Income Tax		Property Tax <sup>2</sup>
Federal Adjusted Gross Income	\$125,333		
Oregon Taxable Income	\$100,000	Lane County Property Tax Paid	\$310
Lane County Exemption	\$0		
After Lane County Exemption	\$100,000		
Lane County Deduction	\$5,000		
Lane County Taxable Income	\$95,000		
Lane County Income Tax on the first \$20000	\$100		
Income Tax Rate Above \$20000	\$750		
Lane County Income Tax	\$850	Property Tax Target Credit:	\$230
Lane County Property Tax Credit	\$230		
Lane County Renter Credit	\$0	<b>Lane County Property Tax</b>	<b>\$310</b>
<b>Lane County Income Tax</b>	<b>\$620</b>		

**Additional Reduction in Federal and State Income Tax <sup>3</sup>**      **\$211**  
**Additional Tax Burden From Lane County Income Tax:**      **\$409**

**07-01-2005 TO 06-30-2006 REAL PROPERTY TAX STATEMENT (WHITE COPY)**  
**LANE COUNTY 125 E. 8TH AVE. EUGENE, OR 97401 (541) 682-4321**

www.co.lane.or.us/at

PROPERTY CLASS: 101  
 TAX CODE AREA: 00400 ACRES: 0.22

**LAST YEAR'S TAX** 2,551.97  
 See back for explanation of taxes marked with (\*)

**CURRENT TAX BY DISTRICT**

CE Eugene School District LO	130.05
CE Lane Community College	89.27
CE Lane Education Service Dist	32.20
CE Eugene School District	682.33
<b>Education Totals:</b>	<b>933.85</b>
Eugene Urban Renewal Downtown	29.30
CE City of Eugene	1,010.05
CE City of Eugene - LO Library	73.21
CE City of Eugene - LO Youth	125.56
City of Eugene Special Levy	29.48
Eugene Urban Renewal Riverfront	9.06
CE Lane County	184.18

VALUES AS OF 01/01/2005	LAST YEAR	THIS YEAR
REAL MARKET VALUE		
LAND	48,550	57,289
STRUCTURES	122,150	129,480
TOTAL	170,700	186,769
M5 SPECIAL		
ASSESSED VALUE	0	0
M5 REAL MKT VALUE	170,700	186,769
ASSESSED VALUE	142,175	146,440
EXEMPTIONS	0	0
<b>TAXABLE VALUE</b>	<b>142,175</b>	<b>146,440</b>

**General Government Totals:** 1,460.84

CE Lane County Bond	18.72
CE City of Eugene Bond I	56.35
CE City of Eugene Bond II	9.21
CE Eugene School District Bond I	53.92
CE Eugene School District Bond II	149.17
CE Lane Community College Bond	37.83

**Bonds - Other Totals:** 325.20

2005-2006 TAXES BEFORE DISCOUNT 2,719.89

**TOTAL TAX (After Discount) 2,638.29**

MORTGAGE CO:  
 If a mortgage company pays your taxes, this statement is for your records only.

**TAX PAYMENT OPTIONS**

(See back of statement for payment instructions)

	Pay By	Discount	Net Amount Due
In Full	11/15/2005	81.60	2,638.29
2/3	11/15/2005	36.27	1,776.99
1/3	11/15/2005	None	906.63

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PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

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**Tax Year 2005-2006**

Pay	Pay By	Discount %	Discount Amt	Net Amount Due	Enter Payment Amount \$
In Full	11/15/2005	3%	81.60	2,638.29	
2/3	11/15/2005	2%	36.27	1,776.99	
1/3	11/15/2005	None	None	906.63	

**TOTALS INCLUDE DELINQUENT TAXES, IF ANY. DISCOUNT IS LOST & INTEREST APPLIES AFTER DUE DATE.**

Please make checks payable to:

**Lane County Tax Collector**  
 P.O. Box 3014  
 Portland, OR 97208-3014

Mailing address change on back

**Property Tax Credit**

Lane County Permanent Property Tax Rate <sup>1</sup> **1.2793 Per Thousand AV**

$$\begin{array}{rcl} \text{Lane County Property Tax Credit Target} & \frac{\$ \quad 0.95}{\$ \quad 1.2793} & = \quad 74.26\% \text{ Reduction Equivalent} \end{array}$$

**Example 1 - Total Property Tax of \$2720, and a property with Assessed Value of \$146500**

Total Property Taxes Before Discount:	Property Tax
	\$2,720

Lane County Property Tax:	\$184
3% Discount	\$6
<b>Lane County Property Tax Paid</b>	<b>\$178</b>

**Credit Target 74.26%**

**Lane County Income Tax Credit \$133**

<sup>1</sup> Lane County's billing rate may be lower after urban renewal and timber offsets.  
<sup>2</sup> Most property tax payers take advantage of the 3% discount.  
<sup>3</sup> If Deductions are itemized, federal and state tax will be reduced.