



# Office of Crook County Assessor

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GASB (Governmental Accounting Standards Board) Statement 77 requires disclosure of tax abatement information about “(1) a reporting government’s own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government’s tax revenues.”

Please refer to Statement No.77 of the Governmental Accounting Standards Board, titled “Tax Abatement Disclosures” for more specific details.

Of the programs identified, the following have properties in Crook County:

- Enterprise Zone Agreements (both standard & long term) - ORS Chapter 285C
- Levy Exemptions – ORS Chapter 307.519 (tax rate of Districts and involved governing body rate have 51 percent or more of the total combined rate of taxation)
- 2015 Oregon Laws Chapter.571 (regarding solar agreements)

The estimates from this report are supplied by the Crook County Assessor’s Office from the **2022-23 Tax Year** data:

### By Taxing District

District ID	District Name	Exempt Code	Description/Authority Type	Account Total	Percentage of Taxes Abated- Except Land	Taxes if not Exempt for 2022/23
101	CROOK COUNTY GENERAL FUND	EZ Standard	3-5 year standard exemption ORS 285C.175	4	100	\$36,009.96
101	CROOK COUNTY GENERAL FUND	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	22	100	\$17,067,555.82
101	CROOK COUNTY GENERAL FUND	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$15,691.92
101	CROOK COUNTY GENERAL FUND	Solar	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar	3	100	\$701,023.01
502	CC JAIL BOND	EZ Standard	3-5 year standard exemption ORS 285C.175	4	100	\$1,899.47
502	CC JAIL BOND	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	22	100	\$878,470.66
502	CC JAIL BOND	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$807.67
502	CC JAIL BOND	Solar	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar	3	100	\$36,081.80
610	AG EXTENSION SERVICE	EZ Standard	3-5 year standard exemption ORS 285C.175	4	100	\$1,150.93
610	AG EXTENSION SERVICE	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	22	100	\$532,286.17
610	AG EXTENSION SERVICE	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$489.38
610	AG EXTENSION SERVICE	Solar	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar	3	100	\$21,862.81
616	CROOK CO HISTORICAL FUND	EZ Standard	3-5 year standard exemption ORS 285C.175	4	100	\$572.13
616	CROOK CO HISTORICAL FUND	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	22	100	\$264,599.60
616	CROOK CO HISTORICAL FUND	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$243.27
616	CROOK CO HISTORICAL FUND	Solar	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar	3	100	\$10,868.01
622	HIGH DESERT ESD	EZ Standard	3-5 year standard exemption ORS 285C.175	4	100	\$919.22
622	HIGH DESERT ESD	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	22	100	\$425,123.35
622	HIGH DESERT ESD	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$390.86
622	HIGH DESERT ESD	Solar	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar	3	100	\$17,461.27

**By Taxing District (continued)**

District ID	District Name	Exempt Code	Description/Authority Type	Account Total	Percentage of Taxes Abated- Except Land	Taxes if not Exempt for 2022/23
631	CROOK CO FIRE & RESCUE	EZ Standard	3-5 year standard exemption ORS 285C.175	4	100	\$15,161.42
631	CROOK CO FIRE & RESCUE	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	22	100	\$7,011,889.25
631	CROOK CO FIRE & RESCUE	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$6,446.73
631	CROOK CO FIRE & RESCUE	Solar	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar	3	100	\$288,002.32
665	CEMETERY DISTRICT	EZ Standard	3-5 year standard exemption ORS 285C.175	4	100	\$947.82
665	CEMETERY DISTRICT	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	22	100	\$438,353.33
665	CEMETERY DISTRICT	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$403.02
665	CEMETERY DISTRICT	Solar	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar	3	100	\$18,004.67
666	VECTOR CONTROL	EZ Standard	3-5 year standard exemption ORS 285C.175	3	100	\$82.48
666	VECTOR CONTROL	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	3	100	\$75,846.00
666	VECTOR CONTROL	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$447.22
664	PARKS AND RECREATION	EZ Standard	3-5 year standard exemption ORS 285C.175	3	100	\$7,217.40
664	PARKS AND RECREATION	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	8	100	\$64,421.27
664	PARKS AND RECREATION	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$3,068.89
664	PARKS AND RECREATION	Solar	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar	1	100	\$44,016.02
680	CROOK COUNTY SCHOOL DIST	EZ Standard	3-5 year standard exemption ORS 285C.175	4	100	\$45,633.00
680	CROOK COUNTY SCHOOL DIST	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	22	100	\$21,104,463.60
680	CROOK COUNTY SCHOOL DIST	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$19,403.45
680	CROOK COUNTY SCHOOL DIST	Solar	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar	2	100	\$866,832.64
681	CC SCHOOL BOND	EZ Standard	3-5 year standard exemption ORS 285C.175	4	100	\$5,736.54
681	CC SCHOOL BOND	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	22	100	\$2,653,051.92
681	CC SCHOOL BOND	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$2,439.22
681	CC SCHOOL BOND	Solar	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar	3	100	\$108,969.93
690	CENTRAL OR COMM COLLEGE	EZ Standard	3-5 year standard exemption ORS 285C.175	4	100	\$5,915.82
690	CENTRAL OR COMM COLLEGE	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	22	100	\$2,735,959.81
690	CENTRAL OR COMM COLLEGE	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$2,515.44
690	CENTRAL OR COMM COLLEGE	Solar	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar	3	100	\$112,375.25
691	COCC BOND & INTEREST	EZ Standard	3-5 year standard exemption ORS 285C.175	4	100	\$731.37
691	COCC BOND & INTEREST	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	22	100	\$338,246.50
691	COCC BOND & INTEREST	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$310.98
691	COCC BOND & INTEREST	Solar	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar	3	100	\$13,892.94
692	CITY OF PRINEVILLE	EZ Standard	3-5 year standard exemption ORS 285C.175	3	100	\$2,260.32
692	CITY OF PRINEVILLE	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	22	100	\$13,329,204.50
692	CITY OF PRINEVILLE	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$12,254.88

### Exempt Amount Totals by Exemption

	<b>Grand Total Tax Amount if not Exempt for 2022/23 Tax Year:</b>			<b>\$69,348,013.26</b>
	<b>By Exemption type: EZ Standard 3-5 Year ORS 285C.175</b>		<b>Total:</b>	<b>\$124,237.88</b>
	<b>By Exemption type: EZ 15 Year ORS 285C.400-420 (Data Centers)</b>		<b>Total:</b>	<b>\$66,919,471.78</b>
	<b>By Exemption Type: ORS 307.519(District Approval by 51%)</b>		<b>Total:</b>	<b>\$64,912.93</b>
	<b>By Exemption Type: 2015 Oregon Laws chapter 571 (Solar)</b>		<b>Total:</b>	<b>\$2,239,390.67</b>

- Exempted values and tax amounts are estimates only based on best information available to determine “what the taxes may have been if not exempted’. No adjustments have been made for Measure 5 compression or impacts to bond rates. Compression is the process of reducing taxes extended on a property so that they fall within the limit of \$5 per \$1,000 of M5 value for education and \$10 per \$1,000 of M5 value for general government.
- The information in this report has not been audited and is subject to revision and guidance from the State of Oregon and the Governmental Accounting Standards Board.
- Taxing districts themselves can also be contacted for additional information.
- For the purposes of this report, *Tax Abatements* are defined as resulting from an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens.
- GASB Statement 77 requirements are effective for financial statements for periods beginning after December 15, 2015.