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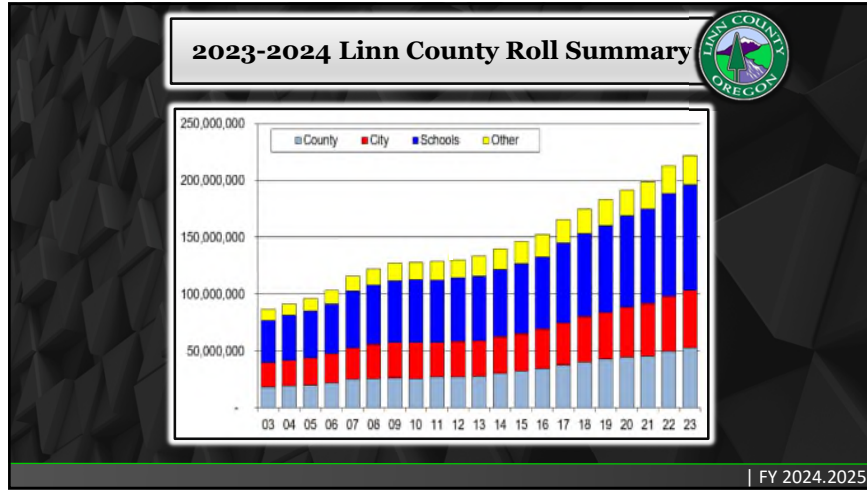
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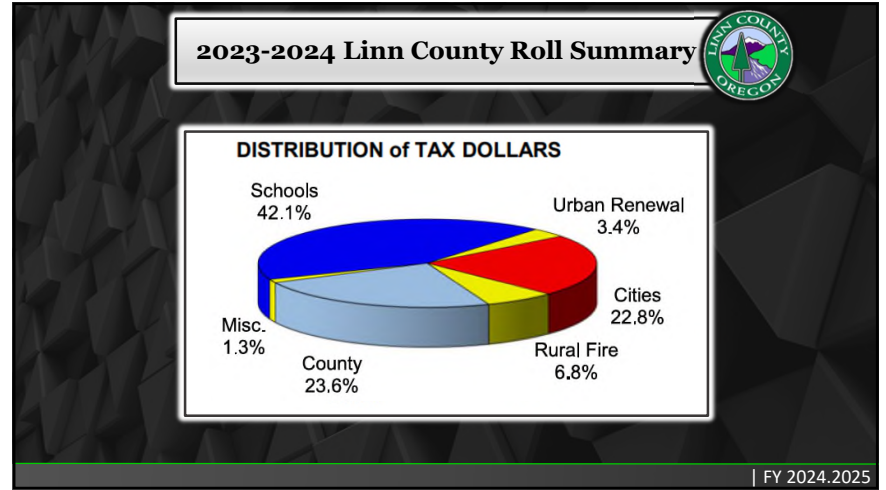
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### 2023-2024 Linn County Roll Summary

#### SUMMARY OF ASSESSMENT AND TAX ROLL - LINN COUNTY, OREGON

VALUATION for Tax Year beginning July 1, 2023

	Real Market Value	Assessed Value	Service Exemption	Taxable Value
Real Property	25,555,705,141	11,844,577,054	44,986,868	11,799,590,186
Manufactured Structures	371,081,177	173,487,464	2,421,295	171,066,169
Personal Property	412,352,360	412,352,360		412,352,360
Public Utilities	708,275,774	640,063,103		640,063,103
<b>Total</b>	<b>27,047,414,452</b>	<b>13,070,479,981</b>	<b>47,408,163</b>	<b>13,023,071,818</b>

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### 2023-2024 Linn County Roll Summary

	REAL MARKET VALUE	TAXABLE VALUE	LESS URBAN RENEWAL	TOTAL VALUE TO COMPUTE TAX RATES	MAXIMUM TAX RATE	TAXES IMPOSED
<b>COUNTY</b>	27,047,414,452	13,023,071,818	557,321,167	12,465,750,651	4.2536	52,486,533.21
<b>CITIES</b>						
Albany	7,703,084,651	4,206,426,456	368,945,404	3,837,481,052	7.8055	30,418,078.52
Brownsville	332,805,823	154,564,308		154,564,308	8.1439	1,259,756.51
Gates	10,555,491	5,297,456		5,297,456	0.2824	1,496.01
Halsey	139,306,433	71,743,106		71,743,106	6.3786	457,620.51
Harrisburg	538,237,189	262,719,568	20,009,173	262,710,395	4.7661	1,283,715.42
Idanha	11,416,992	5,080,314		5,080,314	2.5029	12,715.52
Lebanon	2,906,292,417	1,523,074,828	160,593,946	1,362,480,882	6.2293	8,635,206.82
Lyons	229,384,049	111,001,645		111,001,645	1.8926	210,081.58
Mill City	219,668,466	95,958,756		95,958,756	4.1578	398,975.71
Millersburg	1,139,494,612	730,030,713		730,030,713	3.5000	2,555,110.86
Scio	133,424,235	63,885,836		63,885,836	4.9057	313,404.79
Sodaville	46,210,996	20,846,081		20,846,081	0.4552	9,489.13
Sweet Home	1,281,541,494	606,597,466		606,597,466	8.8857	5,082,800.90
<b>TOTAL</b>						<b>50,637,452.28</b>

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### 2023-2024 Linn County Roll Summary

RURAL FIRE PROTECTION DISTRICTS					
Albany	987,590,635	412,119,795	412,119,795	2.1500	886,056.56
Brownsville	927,685,652	352,233,506	352,233,506	1.1985	422,150.22
Corvallis	356,936,266	184,405,393	184,405,393	2.1140	389,832.49
Gates	89,917,802	34,334,108	34,334,108	2.3000	78,968.49
Halsey/Shedd	1,321,152,947	648,526,626	648,526,626	0.9894	641,651.84
Harrisburg	1,244,494,609	507,284,428	20,032,043	1.8094	895,255.20
Idanha	17,599,082	6,813,171	6,813,171	2.3392	15,937.23
Jefferson	586,782,823	223,004,225	223,004,225	1.5755	351,342.08
Lebanon	5,840,686,169	2,672,521,854	168,238,716	2.5835	6,514,008.61
Lyons	640,613,063	328,261,276	328,261,276	1.7401	571,207.23
Mill City	314,597,846	159,611,207	159,611,207	1.6048	256,087.29
Mohawk	291,610	110,410	110,410	2.2643	250.00
Scio	1,403,617,583	485,738,340	485,738,340	1.8166	882,389.48
Stayton	356,843,351	135,216,306	135,216,306	2.2018	297,717.86
Sw Hm Fire/Am 1	2,548,464,271	1,073,630,533	1,073,630,533	1.5931	1,710,416.14
Sw Hm Am 2	205,530,207	109,668,079	109,668,079	0.3500	38,384.00
Tangent	909,816,739	483,705,723	483,705,723	2.5739	1,245,010.10
<b>TOTAL</b>					<b>15,196,664.82</b>

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### 2023-2024 Linn County Roll Summary

SCHOOL DISTRICTS							
Albany	11,432,960,422	6,112,774,799	368,945,404	5,743,829,395	6.7630	39,180,791.08	
Central Linn	2,186,156,967	989,713,344		989,713,344	5.0345	4,428,160.97	
Corvallis	368,044,079	193,318,340		193,318,340	7.9248	1,457,126.33	
Eugene	31,637,039	15,194,878		15,194,878	8.4601	128,047.78	
Harrisburg	1,226,655,712	498,337,638	20,032,043	478,305,595	6.1072	2,927,443.46	
Jefferson	130,451,523	42,805,246		42,805,246	6.2560	263,137.59	
Lebanon	6,286,738,157	2,835,328,126	168,343,720	2,666,984,406	6.5432	17,548,932.49	
Marcola	485,300	96,207		96,207	6.5056	621.55	
Monroe	6,110	0		0	0.0000	0.00	
N Santiam	872,081,991	392,038,373		392,038,373	5.5793	2,165,722.19	
Santiam Can	607,510,752	316,427,796		316,427,796	6.8607	2,114,977.14	
Scio	1,085,198,706	388,489,878		388,489,878	4.5080	1,743,627.91	
Sweet Home	2,819,493,804	1,238,547,193		1,238,547,193	6.7808	8,279,407.68	
<b>TOTAL</b>						<b>80,237,996.17</b>	

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### City Portion of Tax Bill

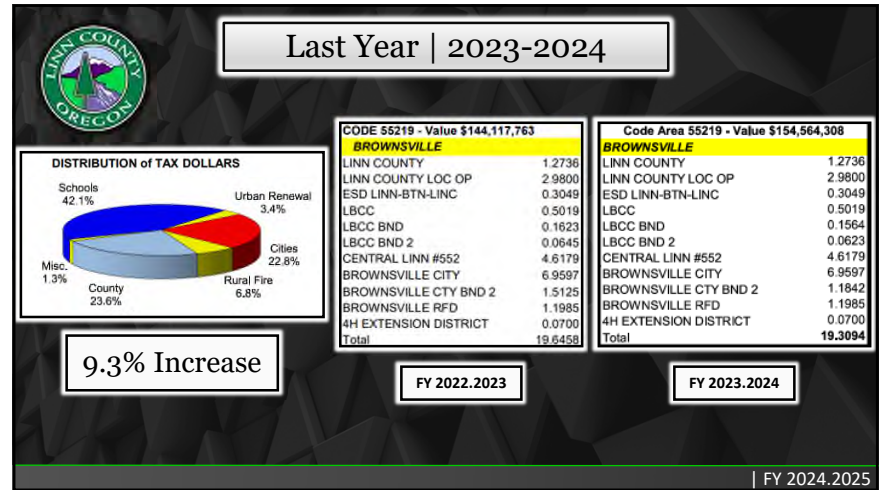
**EXAMPLE**

Tax Invoice Review	
ESD LINN-BTN-LINC	1.47% \$48.23
LBCC	2.42% \$79.39
CENTRALL LINN #552	22.24% \$730.46
<b>EDUCATION TOTAL:</b>	<b>26.13% \$858.08</b>
LINN COUNTY	6.13% \$201.46
LINN COUNTY LOC OP	13.63% \$447.63
LINN COUNTY LOC OP II	0.91% \$30.05
<b>BROWNSVILLE CITY</b>	<b>33.51% \$1,100.83</b>
BROWNSVILLE RFD	5.77% \$189.58
4H EXTENSION DISTRICT	0.34% \$11.07
<b>GENERAL GOVT TOTAL:</b>	<b>60.30% \$1,980.70</b>
LBCC BND	0.82% \$27.03
BROWNSVILLE CT BND 2	5.60% \$184.06
BROWNSVILLE CT BND	2.20% \$72.38
BROWNSVILLE RFD BOND	4.95% \$162.55
<b>BONDS - OTHER TOTAL:</b>	<b>13.58% \$446.02</b>
<b>Home circa 1970</b>	<b>100.00% \$3,284.80</b>
<b>City Total:</b>	<b>41.32%</b>

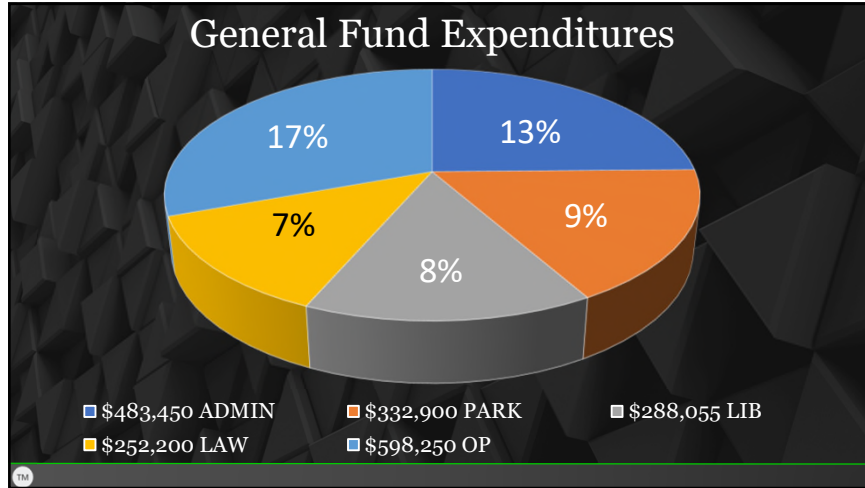
Tax Invoice Review	
ESD LINN-BTN-LINC	1.47% \$76.83
LBCC	2.42% \$126.47
CENTRALL LINN #552	22.24% \$1,163.66
<b>EDUCATION TOTAL:</b>	<b>26.13% \$1,366.96</b>
LINN COUNTY	6.13% \$320.03
LINN COUNTY LOC OP	13.63% \$713.13
LINN COUNTY LOC OP II	0.91% \$47.88
<b>BROWNSVILLE CITY</b>	<b>33.51% \$1,753.77</b>
BROWNSVILLE RFD	5.77% \$302.01
4H EXTENSION DISTRICT	0.34% \$17.64
<b>GENERAL GOVT TOTAL:</b>	<b>60.30% \$3,355.38</b>
LBCC BND	0.82% \$43.07
BROWNSVILLE CT BND 2	5.60% \$293.22
BROWNSVILLE CT BND	2.20% \$115.01
BROWNSVILLE RFD BOND	4.95% \$258.94
<b>BONDS - OTHER TOTAL:</b>	<b>13.58% \$710.24</b>
<b>Home circa 2000</b>	<b>100.00% \$5,232.86</b>
<b>City Total:</b>	<b>41.32%</b>

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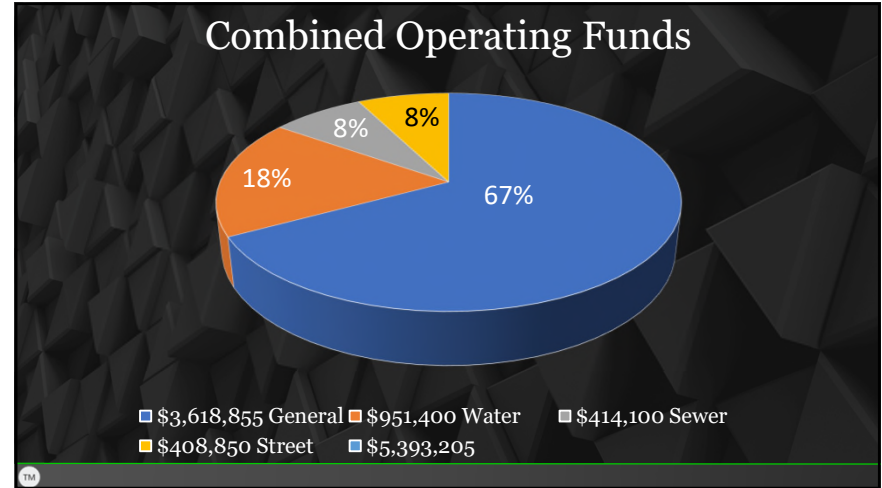
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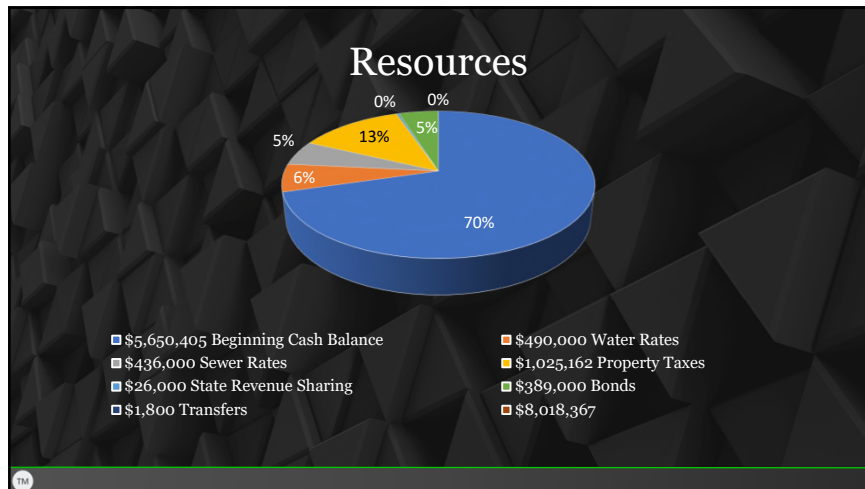
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### Bonds

Financing Agreement and Note dated June 7, 2023 (GCC file No.10331)  
BY AND BETWEEN  
Signature Public Funding Corp. and the **Issuer**, Brownsville, City of  
dated as of June 7, 2023

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID*	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	6/7/2024	\$57,996.99	\$30,294.01	\$27,702.98	N/A*
2	6/7/2025	\$57,996.99	\$28,895.28	\$29,101.71	N/A*
3	6/7/2026	\$57,996.99	\$27,425.54	\$30,571.05	N/A*
<b>Grand Totals</b>		<b>\$889,954.85</b>	<b>\$269,954.85</b>	<b>\$600,000.00</b>	


**DEBT SERVICE**

✓ RCRP Gap Financing | p. 20 \$ 60,000

► Moved from General Fund

Information from Government Capital Corporation, Southlake, Texas 2023. | FY 2024.2025

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### Adjustment Numbers

- ★ **Valuation:** 9.3%
- ★ **Law Enforcement:** 5%
- ★ **Utility Rates:** 3%

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- ★ **Benefits:** Health 10% | Dental 7.5% | Vision 6%
- ★ **General Liability:** Property 16.5%, GL 2.4% & Cyber 0% | Auto 5.5% + 16% for auto physical damage
- ★ **COLA:** 3.2% SSI (01.2024); CPI | West Region 3.2% (02.2024)
- ★ **Salaries:** Modified; 10% | Pay Scale Step Increase 2.5%
- ★ **Worker's Comp:** 0%\* | Experience Rated | SAIF
- ★ **Construction:** 13.9% | Dyer Partnership

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### Needs, Wants & Wishes

★ Skate Park	★ Public Transport Vehicle ✓
★ Dog Park	★ Crime Deterrent Cameras
★ Disc Golf	★ New Baseball Fields
★ Community Kitchen	★ Pioneer Park Erosion
★ Community Theatre	★ Pool/Water Feature
★ Senior Housing	★ Putting Green
★ Archery Range	★ Free Wi-Fi Downtown

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- ★ Street Improvements
- ★ Cemetery Expansion
- ★ Columbarium
- ★ New Water Reservoir
- ★ New City Shop
- ★ **Downtown Sewers** ✓
- ★ TMDL – Storm Water
- ★ Street Tree Replacement
- ★ Water & Collection Lines
- ★ **Pavilion & Park Buildings**
- ★ **Rec Center** ✓




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Utility Funds	General Fund
GR 12 Waterline & WTP SS Filter \$1.5M - \$2.3M	Rec Center   \$2M+   (\$1.2M)
Sewage Lagoon   \$2M - \$2.5M	Pavilion   \$600k - \$800k
Water Treatment Plant & Distribution \$5M to \$7M	New Playground   \$200k
Chemical Change   \$80k	Kirk Ave. Improvements   \$3M+
	Calapooia Riverbank   \$2.8M+
	Sidewalk Program   \$150k

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### Goal Priorities

 <b>SMAC</b>	<b>REAL Partnership</b>
<b>Disaster Prep</b>	<b>TMDL DMA Plan</b>
<b>Linx Program</b>	<b>OWRD   WMCP</b>
 <b>Zoning Revisions</b>	<b>Water Rights</b>
 <b>Land Inventory</b>	<b>Canal Company</b>

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### Projects

<b>GENERAL FUND</b>	
✓ Park Rock   p. 4	\$ 10,000
✓ Rec Center Landscaping   p. 4	\$ 30,000
✓ Playground Relocation   p. 4	\$ 100,000
✓ Library E-Books & Circulation Software   p. 6*	\$ 7,500
✓ Library Improvements Schedule   p. 6	\$ 64,000
✓ Land Use Inventory   p. 8	\$ 45,000
<b>BUILDINGS &amp; EQUIPMENT FUND</b>	
✓ Grader & Vector   p. 23	\$ 165,000

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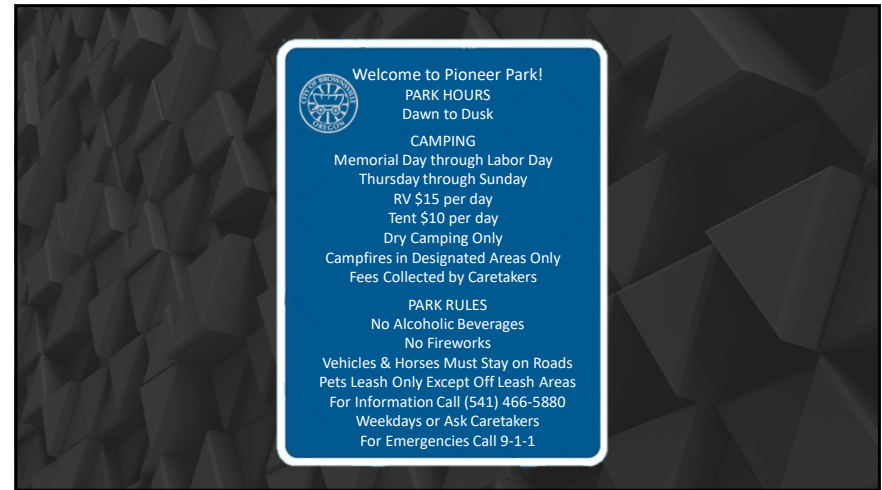
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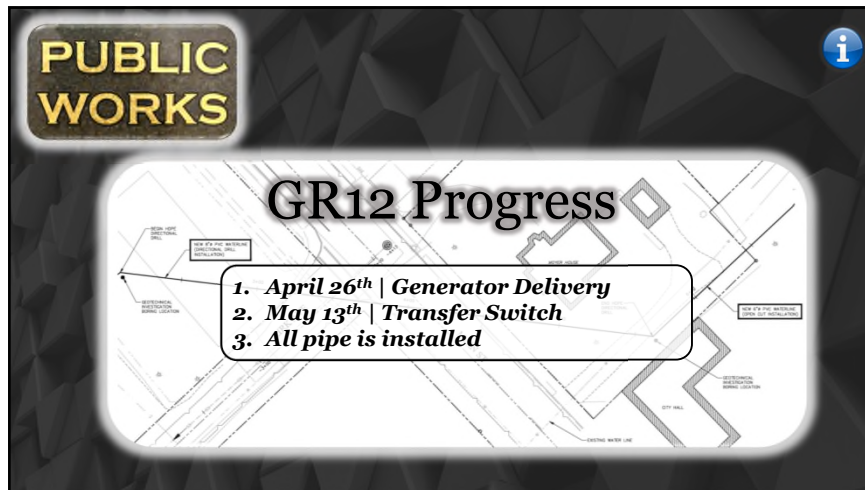
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**Weeds & Nuisances Season Starting Soon**




**Central Linn Rec Center**

**April 8<sup>th</sup>**



**BROWNVILLE CANAL COMPANY, INC.**



**Oregon Department of Transportation**



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**BROWNVILLE CANAL COMPANY, INC.**

### *Next Steps*

- 1. Meet with Canal Company Representatives.**
- 2. Review agreement.**
- 3. City Attorney Ross Williamson Review.**
- 4. Review tentative agreement with Council.**
- 5. If Council approves agreement, then two Town Halls will be held to discuss the agreement.**
- 6. Canal Company membership votes on agreement.**
- 7. If approved, Council starts legislative process.**



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### **Webinar: Navigating Social Media in the Wake of Recent SCOTUS Decision**



**LOC**  
League of Oregon Cities

During the event hosted by Local Government Legal Center on April 22, experts will lead a discussion of the *Lindke v. Freed* decision, where the U.S. Supreme Court set forth the test for when local government officials are considered "state actors" for the purposes of the First Amendment when they post on social media. [Read more](#)

**POINTS of INTEREST**

*Fields v. City of Newport*

*City of Grants Pass v. Johnson*

*Chevron v. Natural Resources Defense Council*




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