

Office of Crook County Assessor

Jon Soliz, 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 **2023-24 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	Compression
District ID	CROOK COUNTY	Exempt Code	Description/Authority Type	Totat	Abateu-Except Land	Lxempt	Compression
101	GENERAL FUND	EZ Standard	3-5 year standard exemption ORS 285C.175	5	100	\$36,976,89	\$0.00
101	CROOK COUNTY	LZ otaridard	0-0 year standard exemption one 2000.170		100	φου,570.05	ψ0.00
101	GENERAL FUND	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	23	100	\$23,048,126.86	\$593,852.42
	CROOK COUNTY					420,010,220.00	4000,000
101	GENERAL FUND	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$16,162.62	\$0.00
	CROOK COUNTY		3-5 Year Standard Exemption ORS				
101	GENERAL FUND	SOLAR	285C.175/2015 Oregon Laws Chapter 571-Solar	2	100	\$444,157.45	\$0.00
502	CC JAIL BOND	EZ Standard	3-5 year standard exemption ORS 285C.175	5	100	\$6,710.92	\$0.00
502	CC JAIL BOND	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	23	100	\$1,202,966,67	\$0.00
502	CC JAIL BOND		· ·			\$843.59	\$0.00
		Other/Dist Apprvl	Miscellaneous exemptions	1	100		
502	CC JAIL BOND	SOLAR	3-5 Year Standard Exemption ORS	2	100	\$23,182.22	\$0.00
	AG EXTENSION						
610	SERVICE	EZ Standard	3-5 year standard exemption ORS 285C.175	5	100	\$4,009.92	\$0.00
	AG EXTENSION						
610	SERVICE	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	23	100	\$708,320.84	\$18,630.34
	AG EXTENSION						
610	SERVICE	Other/Dist Apprvl		1	100	\$504.06	\$0.00
	AG EXTENSION		3-5 Year Standard Exemption ORS	_	400	440.054.05	40.00
610	SERVICE	SOLAR	285C.175/2015 Oregon Laws Chapter 571-Solar	2	100	\$13,851.95	\$0.00
	CROOK CO						
	HISTORICAL						
616	FUND	EZ Standard	3-5 year standard exemption ORS 285C.175	5	100	\$573.25	\$0.00
	CROOK CO					·	
	HISTORICAL						
616	FUND	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	23	100	\$357,740.65	\$9,472.01
	CROOK CO						
	HISTORICAL						
616	FUND	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$250.57	\$0.00
	CROOK CO						
	HISTORICAL		3-5 Year Standard Exemption ORS				
616	FUND	SOLAR	285C.175/2015 Oregon Laws Chapter 571-Solar	2	100	\$6,885.81	\$0.00

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By Taxing District (continued)

District Name HIGH DESERT ESD HIGH DESERT ESD HIGH DESERT ESD HIGH DESERT ESD ROOK CO FIRE & RESCUE PARKS AND PARKS AND	EZ Standard LNG EZ Other/Dist Apprvl	Description/Authority Type 3-5 year standard exemption ORS 285C.175 15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar 3-5 year standard exemption ORS 285C.175 15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar	2 23	100 100 100 100 100 100 100 100	\$920.51 \$572,037.46 \$402.58 \$11,063.20 \$15,191.27 \$9,468,896.09	\$4.41 \$45,086.46 \$0.00 \$0.00
ESD HIGH DESERT ESD HIGH DESERT ESD HIGH DESERT ESD ROOK CO FIRE & RESCUE PARKS AND PARKS AND	LNG EZ Other/Dist Apprvl SOLAR EZ Standard LNG EZ Other/Dist Apprvl SOLAR	15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar 3-5 year standard exemption ORS 285C.175 15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS	23 1 2 2 2 23	100 100 100	\$572,037.46 \$402.58 \$11,063.20 \$15,191.27	\$45,086.46 \$0.00 \$0.00
HIGH DESERT ESD HIGH DESERT ESD ROOK CO FIRE & RESCUE PARKS AND PARKS AND	LNG EZ Other/Dist Apprvl SOLAR EZ Standard LNG EZ Other/Dist Apprvl SOLAR	15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar 3-5 year standard exemption ORS 285C.175 15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS	23 1 2 2 2 23	100 100 100	\$572,037.46 \$402.58 \$11,063.20 \$15,191.27	\$45,086.46 \$0.00 \$0.00
HIGH DESERT ESD HIGH DESERT ESD ROOK CO FIRE & RESCUE PARKS AND PARKS AND	Other/Dist Apprvl SOLAR EZ Standard LNG EZ Other/Dist Apprvl SOLAR	Miscellaneous exemptions 3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar 3-5 year standard exemption ORS 285C.175 15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS	1 2 2 23	100 100	\$402.58 \$11,063.20 \$15,191.27	\$0.00 \$0.00 \$0.00
HIGH DESERT ESD HIGH DESERT ESD ROOK CO FIRE & RESCUE PARKS AND PARKS AND	Other/Dist Apprvl SOLAR EZ Standard LNG EZ Other/Dist Apprvl SOLAR	Miscellaneous exemptions 3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar 3-5 year standard exemption ORS 285C.175 15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS	1 2 2 23	100 100	\$402.58 \$11,063.20 \$15,191.27	\$0.00 \$0.00 \$0.00
ROOK CO FIRE & RESCUE RESCUE PARKS AND RECREATION PARKS AND	SOLAR EZ Standard LNG EZ Other/Dist Apprvl SOLAR	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar 3-5 year standard exemption ORS 285C.175 15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS	2 2 23	100	\$11,063.20 \$15,191.27	\$0.00
ROOK CO FIRE & RESCUE RESCUE PARKS AND RECREATION PARKS AND	SOLAR EZ Standard LNG EZ Other/Dist Apprvl SOLAR	3-5 Year Standard Exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar 3-5 year standard exemption ORS 285C.175 15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS	2 2 23	100	\$11,063.20 \$15,191.27	\$0.00
ROOK CO FIRE & RESCUE PARKS AND RECREATION PARKS AND	EZ Standard LNG EZ Other/Dist Apprvl SOLAR	3-5 year standard exemption ORS 285C.175 15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS	2 23	100	\$15,191.27	\$0.00
RESCUE ROOK CO FIRE & RESCUE ROOK CO FIRE & RESCUE ROOK CO FIRE & RESCUE PARKS AND RECREATION PARKS AND	EZ Standard LNG EZ Other/Dist Apprvl SOLAR	15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS	23			
RESCUE ROOK CO FIRE & RESCUE ROOK CO FIRE & RESCUE ROOK CO FIRE & RESCUE PARKS AND RECREATION PARKS AND	EZ Standard LNG EZ Other/Dist Apprvl SOLAR	15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS	23			
ROOK CO FIRE & RESCUE ROOK CO FIRE & RESCUE ROOK CO FIRE & RESCUE PARKS AND RECREATION PARKS AND	LNG EZ Other/Dist Apprvl SOLAR	15 Year Long Term Zone ORS 285C.400-420 Miscellaneous exemptions 3-5 Year Standard Exemption ORS	23			
RESCUE ROOK CO FIRE & RESCUE ROOK CO FIRE & RESCUE PARKS AND RECREATION PARKS AND	LNG EZ Other/Dist Apprvl SOLAR	Miscellaneous exemptions 3-5 Year Standard Exemption ORS		100	\$9.468.896.00	
ROOK CO FIRE & RESCUE ROOK CO FIRE & RESCUE PARKS AND RECREATION PARKS AND	Other/Dist Apprvl SOLAR	Miscellaneous exemptions 3-5 Year Standard Exemption ORS		100	\$9.468.896.00	
RESCUE ROOK CO FIRE & RESCUE PARKS AND RECREATION PARKS AND	Other/Dist Apprvl SOLAR	3-5 Year Standard Exemption ORS			ψυ,400,000.00	\$0.00
ROOK CO FIRE & RESCUE PARKS AND RECREATION PARKS AND	SOLAR	3-5 Year Standard Exemption ORS				
PARKS AND RECREATION PARKS AND	SOLAR		1	100	\$6,640.13	\$0.00
PARKS AND RECREATION PARKS AND		285C.175/2015 Oregon Laws Chapter 571-Solar				
RECREATION PARKS AND	EZ Standard		2	100	\$182,473.86	\$0.00
RECREATION PARKS AND	EZ Standard	5 .				
PARKS AND	EZ Standard					
		3-5 year standard exemption ORS 285C.175	5	100	\$7,231.62	\$0.00
		,				
RECREATION	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	10	100	\$675,090.08	\$2,772.43
PARKS AND					,	42,
RECREATION	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$3,160.95	\$0.00
PARKS AND	outen broth pritt	3-5 Year Standard Exemption ORS		200	40,200.00	40.00
RECREATION	SOLAR	285C.175/2015 Oregon Laws Chapter 571-Solar	1	100	\$45,336.50	\$0.00
					, ,	,
CEMETERY						
DISTRICT	EZ Standard	3-5 year standard exemption ORS 285C.175	5	100	\$949.70	\$0.00
CEMETERY	LE otaridara	c c year standard exemption one 20001270		200	45 15175	Ψ0.00
DISTRICT	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	23	100	\$591,954.87	\$15,361.42
CEMETERY		20 1001 2018 1011 2010 2010 2010			4002,000	410,001.11
DISTRICT	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$415.11	\$0.00
CEMETERY		3-5 Year Standard Exemption ORS			*	*
DISTRICT	SOLAR	285C.175/2015 Oregon Laws Chapter 571-Solar	2	100	\$11,407.48	\$0.00
					4-2,	¥
VECTOR	EZ Standard	3-5 year standard exemption ORS 285C.175	4	100	\$87.33	\$0.00
VECTOR	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	3	100	\$81,998.96	\$374.39
		-	1	100		
VECTOR	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$475.67	\$0.00
ROOK COUNTY						
	F7.04	0.5	_	400	\$45,000,54	4040.40
SCHOOL DIST ROOK COUNTY	EZ Standard	3-5 year standard exemption ORS 285C.175	5	100	\$45,696.54	\$219.49
	INC E7	15 Veer Long Term Zone ODS 205C 400 420	23	100	\$20 200 212 00	¢2 226 471 52
SCHOOL DIST ROOK COUNTY	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	23	100	\$28,389,313.89	\$2,236,471.33
	O41/D:-+ A	Missellansonsonstino		400	\$40.00E.E0	do 00
SCHOOL DIST	Otner/Dist Apprvl		1	100	\$19,985.53	\$0.00
		·	_	400	Ar 10 C	A40.000
	SOLAR	285C.1/5/2015 Oregon Laws Chapter 571-Solar	2	100	\$549,211.89	\$40,132.69
SCHOOL DIST						
SCHOOL DIST						
CC SCHOOL	EZ Standard	3-5 year standard exemption ORS 285C.175	5	100	\$5,931.27	\$0.00
CC SCHOOL BOND						1 .
CC SCHOOL BOND CC SCHOOL	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	23	100	\$3,697,038.15	\$0.00
CC SCHOOL BOND CC SCHOOL BOND						
CC SCHOOL BOND CC SCHOOL BOND CC SCHOOL			1	100	\$2,592.57	\$0.00
CC SCHOOL BOND CC SCHOOL BOND CC SCHOOL BOND CC SCHOOL BOND	OTHP	3-5 Year Standard Exemption ORS				
CC SCHOOL BOND CC SCHOOL BOND CC SCHOOL BOND CC SCHOOL BOND CC SCHOOL	OTHP	· ·	2	100	\$71,245.14	\$0.00
	K COUNTY DOL DIST SCHOOL SOND SCHOOL	COUNTY COL DIST SOLAR SCHOOL OND EZ Standard SCHOOL OND LNG EZ SCHOOL OND OTHP	SCHOOL OND LNG EZ Standard SCHOOL OND OND LNG EZ SCHOOL OND OND LNG EZ SCHOOL OND OND LNG EZ SCHOOL OND OND SCHOOL OND SCHOOL OND OTHP Miscellaneous exemption ORS SCHOOL OND SCHOOL OND OTHP Miscellaneous exemptions SCHOOL SCHOOL OND SCHOOL OND SCHOOL OND OTHP Miscellaneous exemptions S-5 Year Standard Exemption ORS	SCHOOL OND LNG EZ SCHOOL OND LNG EZ SCHOOL OND SCHOOL OND SCHOOL OND SCHOOL OND SCHOOL OND OTHP Miscellaneous exemption SCHOOL OND SCHOOL OND OTHP Miscellaneous exemption SCHOOL 3-5 Year Standard Exemption ORS	SCHOOL OND EZ Standard 3-5 year standard exemption ORS 285C.175/2015 Oregon Laws Chapter 571-Solar 2 100 SCHOOL OND EZ Standard 3-5 year standard exemption ORS 285C.175 5 100 SCHOOL OND LNG EZ 15 Year Long Term Zone ORS 285C.400-420 23 100 SCHOOL OND OTHP Miscellaneous exemptions 1 100 SCHOOL 3-5 Year Standard Exemption ORS	SCHOOL SCHOOL SCHOOL OTHP Miscellaneous exemption ORS OSCHOOL OTHP Miscellaneous exemption ORS OSCHOOL OTHP Miscellaneous exemption ORS OSCHOOL OTHP Miscellaneous exemption ORS OTHP OTTP OTTP

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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	Compression
DISTRICTIO	CENTRAL OR	Exempt Code	Description/Additionty Type	TOTAL	Abateu-Except Lanu	Exempt	Compression
690	COMM COLLEGE	EZ Standard	3-5 year standard exemption ORS 285C.175	5	100	\$5,924.06	\$28.44
	CENTRAL OR	EL otarion a	e e jeur staridara sterription ene 2000/170		200	40,02 1100	420111
690	COMM COLLEGE	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	23	100	\$3,680,360.68	\$289,933.76
	CENTRAL OR		Ü				
690	COMM COLLEGE	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$2,590.90	\$0.00
	CENTRAL OR		3-5 Year Standard Exemption ORS				
690	COMM COLLEGE	SOLAR	285C.175/2015 Oregon Laws Chapter 571-Solar	2	100	\$71,199.24	\$5,202.76
	COCC BOND &						
691	INTEREST	EZ Standard	3-5 year standard exemption ORS 285C.175	5	100	\$768.17	\$0.00
	COCC BOND &					4	4
691	INTEREST COCC BOND &	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	23	100	\$478,804.54	\$0.00
691	INTEREST	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$335.76	\$0.00
031	COCC BOND &	Other/DistAppivt	3-5 Year Standard Exemption ORS		100	φυσυ./0	φυ.υυ
691	INTEREST	SOLAR	285C.175/2015 Oregon Laws Chapter 571-Solar	2	100	\$488,367.28	\$0.00
001	INTERIEUT	CODIII	2000/170/2010 Oregon taws on apics 0/1 dotain		100	ψ-100,007.20	ψ0.00
	CITY OF						
692	PRINEVILLE	EZ Standard	3-5 year standard exemption ORS 285C.175	4	100	\$2,317.08	\$0.00
	CITY OF						
692	PRINEVILLE	LNG EZ	15 Year Long Term Zone ORS 285C.400-420	23	100	\$17,999,826.51	\$463,779.38
	CITY OF						
692	PRINEVILLE	Other/Dist Apprvl	Miscellaneous exemptions	1	100	\$12,622.50	\$0.00

Grand Total Tax Amount if not Exempt for 2023/24 Ta	x Year:	\$93,071,129.34	\$3,721,321.93
By Exemption type: EZ Standard 3-5 Year ORS 285C.175	Total:	\$133,288.53	\$252.34
By Exemption type: EZ 15 Year ORS 285C.400-420 (Data Centers)	Total:	\$90,952,476.25	\$3,675,734.14
By Exemption Type: ORS 307.519(District Approval by 51%)	Total:	\$66,982.54	\$0.00
By Exemption Type: 2015 Oregon Laws chapter 571 (Solar)	Total:	\$1,918,382.02	\$45,335.45

- 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 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.

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