

Marion County

Assessor's Office



Assessment and Taxation Valuation Trends

Monday, November 16, 2016

Tom Rohlfig, Assessor

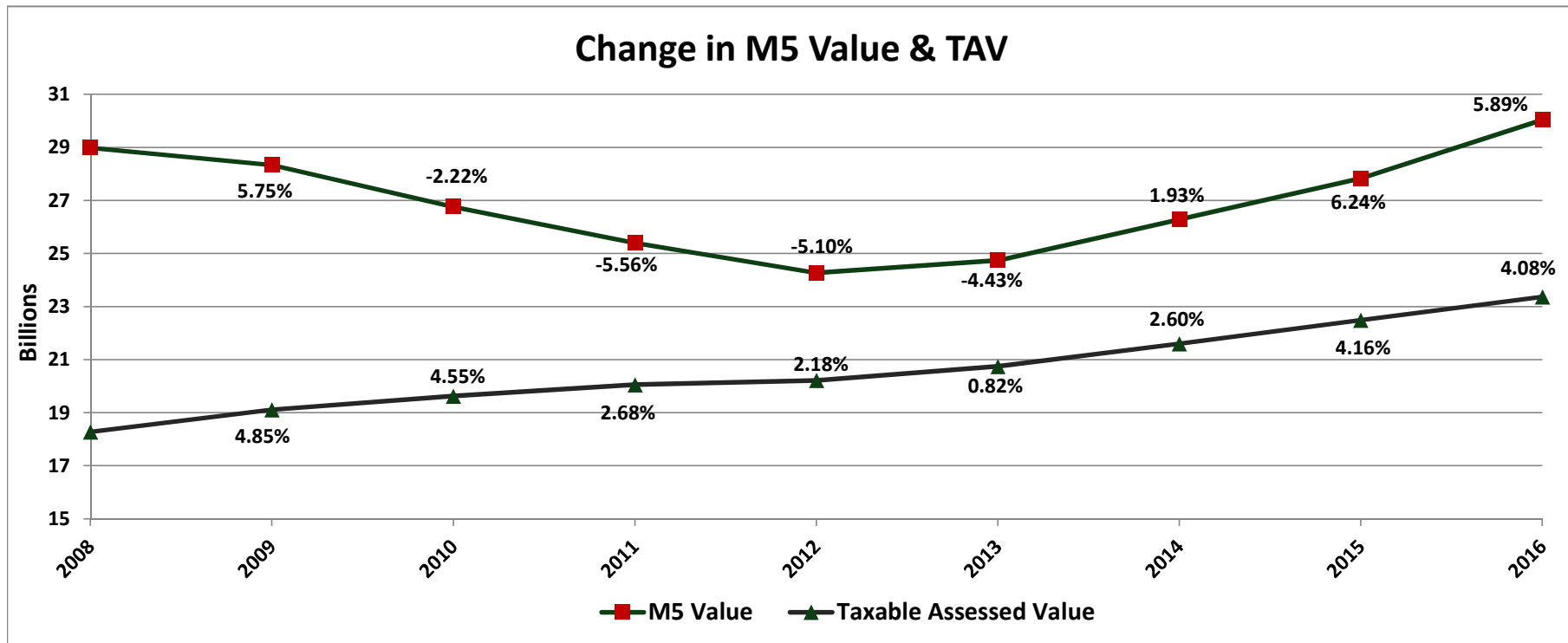


M5 and Taxable Assessed Value History

| Tax Year | M5 Value | % Change | Taxable Value | % Change |
|----------|----------------|----------|----------------|----------|
| 2008 | 28,981,751,344 | | 18,283,315,517 | |
| 2009 | 28,338,030,519 | -2.22% | 19,115,322,574 | 4.55% |
| 2010 | 26,762,741,974 | -5.56% | 19,627,632,200 | 2.68% |
| 2011 | 25,397,332,998 | -5.10% | 20,055,200,154 | 2.18% |
| 2012 | 24,271,119,349 | -4.43% | 20,218,793,942 | 0.82% |
| 2013 | 24,740,338,680 | 1.93% | 20,744,634,065 | 2.60% |
| 2014 | 26,283,581,664 | 6.24% | 21,608,513,008 | 4.16% |
| 2015 | 27,831,181,543 | 5.89% | 22,490,480,722 | 4.08% |
| 2016 | 30,038,915,339 | 7.93% | 23,371,520,094 | 3.92% |

Note: M5 Value = The value that would be taxed under the Measure 5 system.

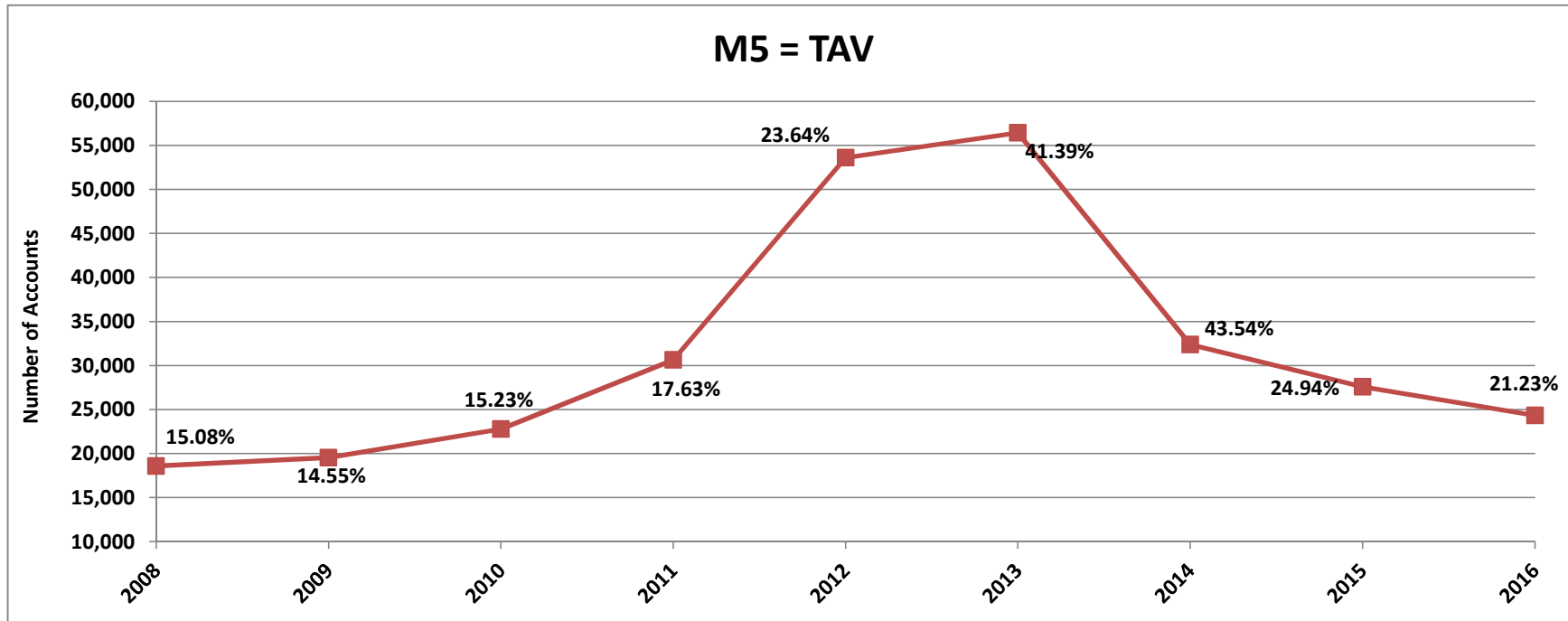
Taxable Assessed Value = Assessed value to be taxed after accounting for all exemptions.





M5 Value equals Taxable Assessed Value % of Accounts Where M5 Value = TAV

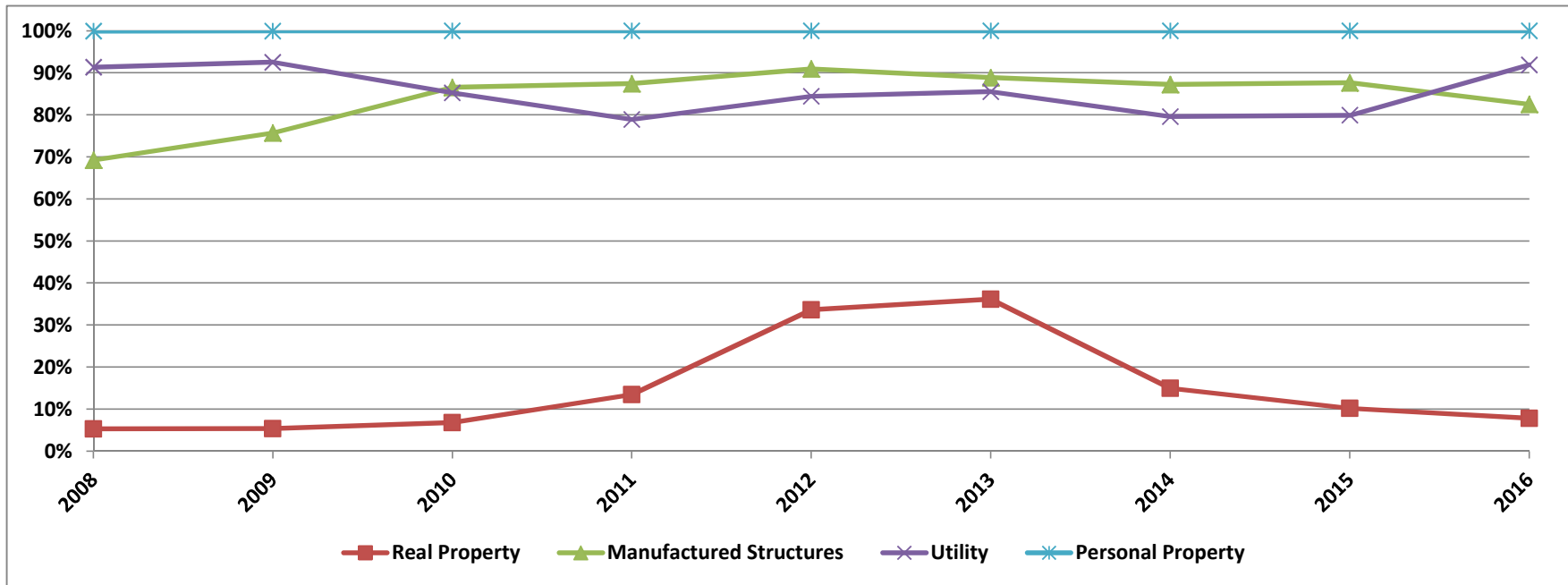
| Tax Year | # of Accounts | M5 Value = TAV | Percentage |
|----------|---------------|----------------|------------|
| 2008 | 127,637 | 18,576 | 14.55% |
| 2009 | 128,276 | 19,537 | 15.23% |
| 2010 | 129,174 | 22,778 | 17.63% |
| 2011 | 129,595 | 30,638 | 23.64% |
| 2012 | 129,558 | 53,629 | 41.39% |
| 2013 | 129,652 | 56,445 | 43.54% |
| 2014 | 129,830 | 32,376 | 24.94% |
| 2015 | 129,984 | 27,593 | 21.23% |
| 2016 | 130,277 | 24,345 | 18.69% |





% of Accounts Where M5 Value = TAV by Property Type

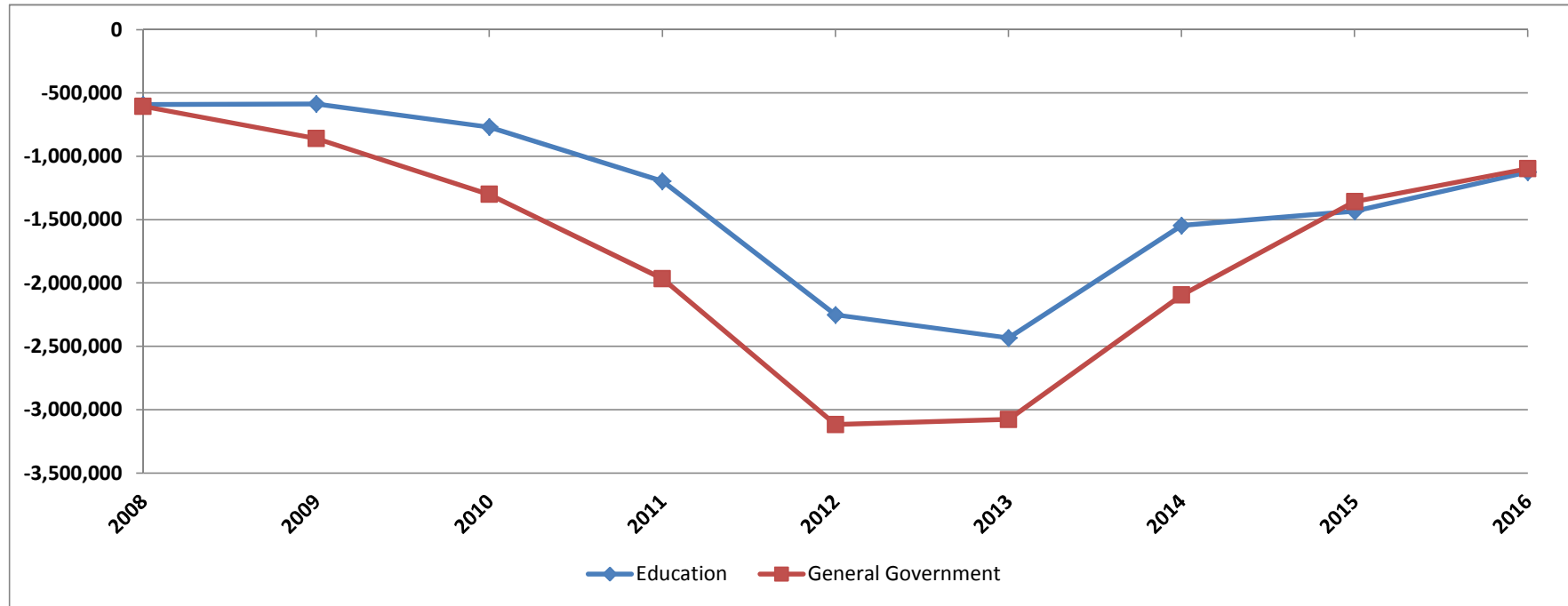
| Tax Year | Real Property | Manufactured Structures | Utility | Personal Property |
|----------|---------------|-------------------------|---------|-------------------|
| 2008 | 5.27% | 69.26% | 91.35% | 99.94% |
| 2009 | 5.36% | 75.72% | 92.53% | 99.96% |
| 2010 | 6.77% | 86.57% | 85.26% | 100.00% |
| 2011 | 13.47% | 87.45% | 78.92% | 100.00% |
| 2012 | 33.59% | 90.94% | 84.45% | 100.00% |
| 2013 | 36.14% | 88.86% | 85.55% | 100.00% |
| 2014 | 14.94% | 87.21% | 79.59% | 100.00% |
| 2015 | 10.17% | 87.62% | 79.90% | 100.00% |
| 2016 | 7.82% | 82.55% | 91.93% | 100.00% |





Measure 5 Tax Compression History

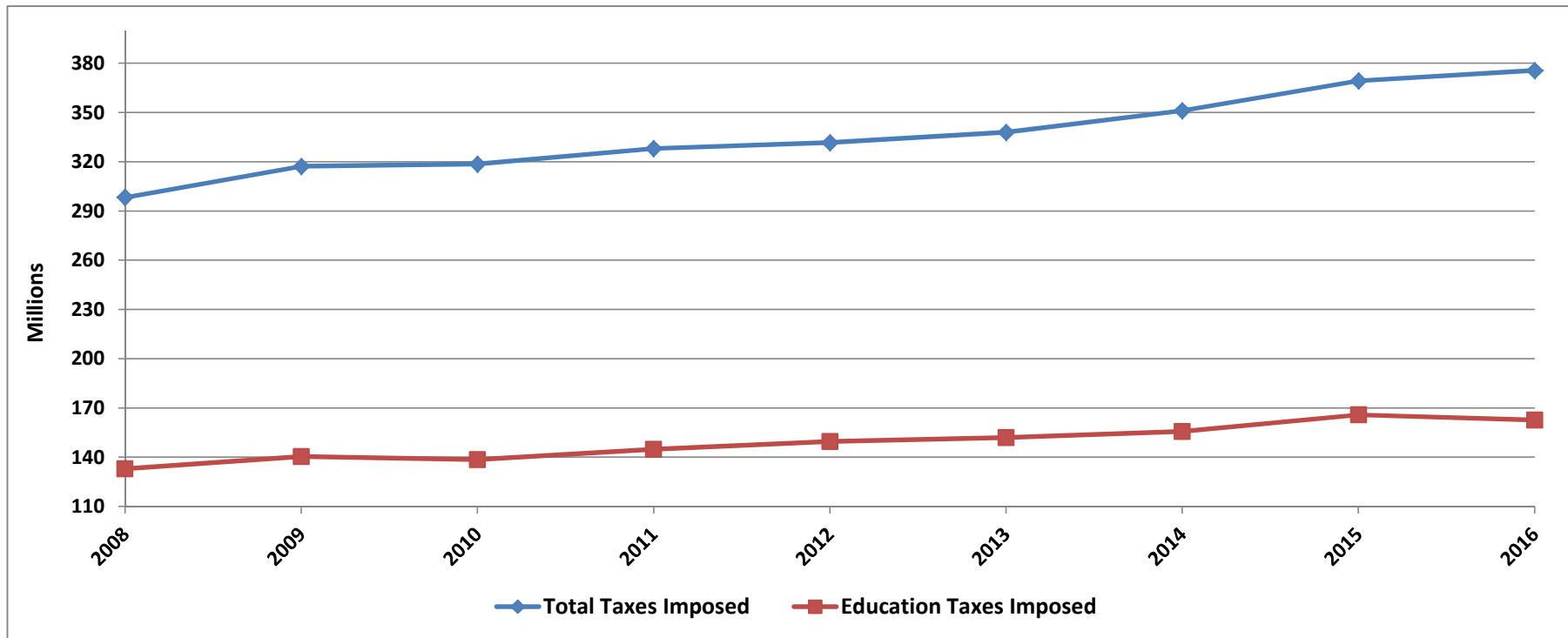
| Tax Year | Education | General Government | Total Compression |
|----------|----------------|--------------------|-------------------|
| 2008 | (591,635.68) | (605,750.74) | (1,197,386.42) |
| 2009 | (585,952.25) | (859,270.23) | (1,445,222.48) |
| 2010 | (767,817.44) | (1,299,835.81) | (2,067,653.25) |
| 2011 | (1,195,654.31) | (1,965,693.88) | (3,161,348.19) |
| 2012 | (2,250,666.63) | (3,117,220.89) | (5,367,887.52) |
| 2013 | (2,432,005.90) | (3,077,110.10) | (5,509,116.00) |
| 2014 | (1,544,950.55) | (2,094,575.11) | (3,639,525.66) |
| 2015 | (1,432,631.52) | (1,356,386.41) | (2,789,017.93) |
| 2016 | (1,123,176.90) | (1,096,813.93) | (2,219,990.83) |





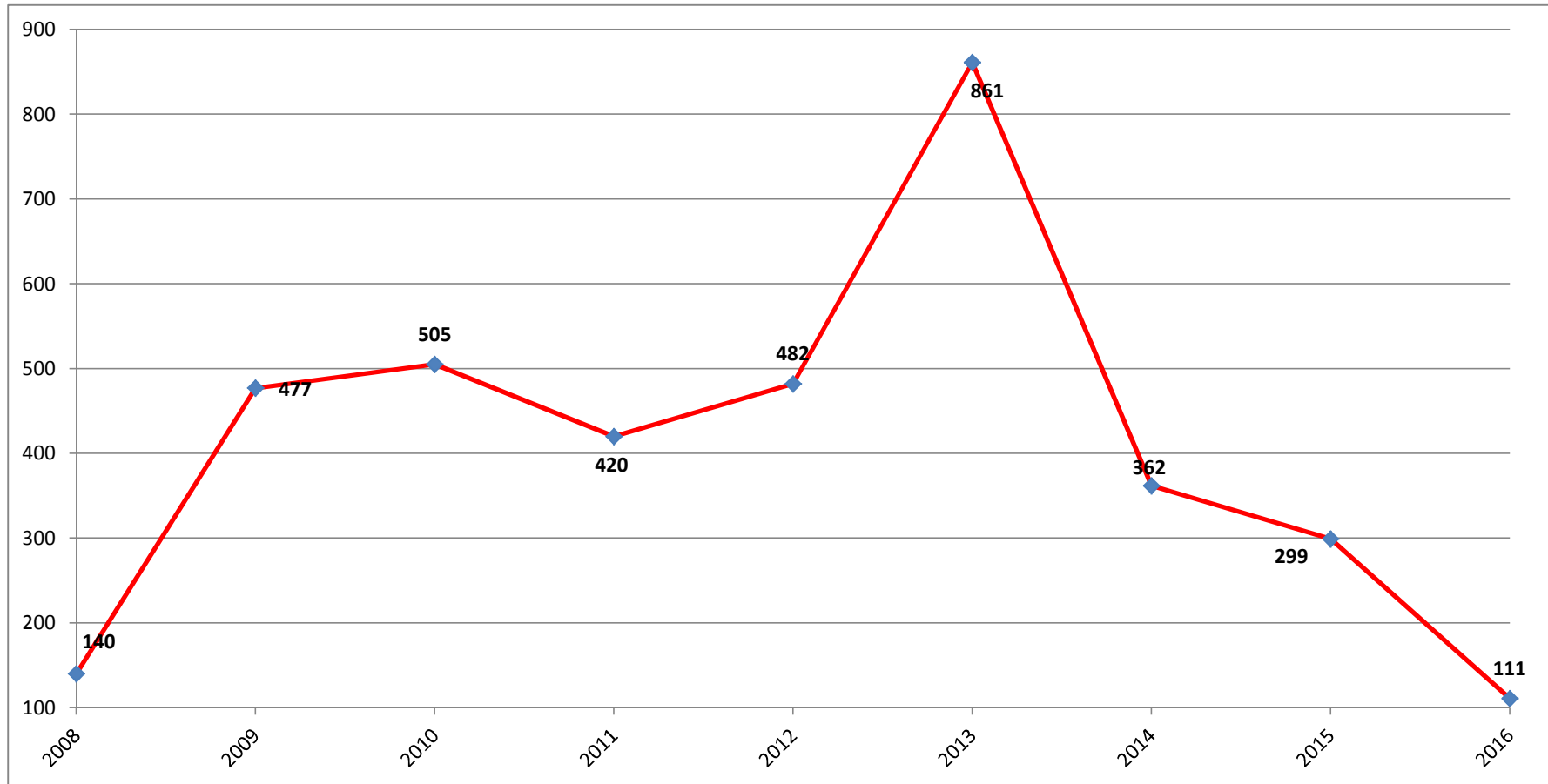
Property Taxes Imposed

| Tax Year | Countywide | % Change | Education Taxes | % Change |
|----------|-------------|----------|-----------------|----------|
| 2008 | 298,334,408 | | 132,902,262 | |
| 2009 | 317,278,426 | 6.35% | 140,348,402 | 5.60% |
| 2010 | 318,594,441 | 0.41% | 138,505,878 | -1.31% |
| 2011 | 328,138,494 | 3.00% | 144,771,144 | 4.52% |
| 2012 | 331,700,945 | 1.09% | 149,582,693 | 3.32% |
| 2013 | 337,961,701 | 1.89% | 151,883,433 | 1.54% |
| 2014 | 351,252,413 | 3.93% | 155,617,715 | 2.46% |
| 2015 | 369,331,984 | 5.15% | 165,771,341 | 6.52% |
| 2016 | 375,643,906 | 1.71% | 162,654,552 | -1.88% |





Petitions to the Board of Property Tax Appeals



Note: For fiscal year 1994-95 Marion County had 1,385 appeals to the Board Of Equalization.