



LINCOLN COUNTY STATEMENT OF TAXES FOR YEAR ENDING JUNE 30, 2026 ASSESSMENT ROLL OF 2025-26

Detail of Taxing District Values and Rates

TAXING DISTRICT	TOTAL ASSESSED VALUE ON ROLL	TOTAL ASSESSED VALUE TO CALCULATE RATE	2025-26 OPERATING RATE	2025-26 LOCAL OPTION RATE	2025-26 BOND RATE	2025-26 TOTAL BILLING RATE
A-LINCOLN COUNTY ANIMAL SERVICES DISTRICT	10,369,593,800	9,793,804,927	0.1100	0.0000	0.0000	0.1100
A-LINCOLN COUNTY EXTENSION SERVICE	10,369,593,800	9,793,804,927	0.0451	0.0000	0.0000	0.0451
A-LINCOLN COUNTY GENERAL	10,369,593,800	9,793,804,927	2.8202	0.0000	0.0000	2.8202
A-LINCOLN COUNTY SCHOOL UNIT (2)	10,369,593,800	9,793,804,927	4.9092	0.0000	0.5713	5.4805
A-LINCOLN COUNTY SOLID WASTE DISTRICT	10,369,593,800	9,793,804,927	0.0000	0.0000	0.0000	0.0000
A-LINCOLN COUNTY TRANSPORTATION SERV DIST	10,369,593,800	9,793,804,927	0.0974	0.0000	0.0000	0.0974
A LINN-BENTON-LINCOLN ESD (1)	10,369,593,800	9,793,804,927	0.3049	0.0000	0.0000	0.3049
A-OREGON COAST COMMUNITY COLLEGE	10,369,593,800	9,793,804,927	0.1757	0.0000	0.1865	0.3622
CITY OF DEPOE BAY	556,642,440	506,669,030	0.0000	0.0000	0.9045	0.9045
CITY OF LINCOLN CITY	2,346,888,840	2,264,385,913	4.0996	0.0000	0.6279	4.7275
CITY OF NEWPORT	1,911,313,960	1,598,345,526	5.5938	0.0000	1.5455	7.1393
CITY OF SILETZ	67,687,260	67,687,260	0.2376	0.0000	0.0000	0.2376
CITY OF TOLEDO	481,644,130	447,523,200	5.1800	0.0000	0.4439	5.6239
CITY OF WALDPORST	316,543,830	308,117,420	2.3328	0.0000	0.2792	2.6120
CITY OF YACHATS	393,664,650	328,315,915	0.1717	0.0000	0.1366	0.3083
F-ALSEA RFPD (3)	11,213,030	11,213,030	1.1363	0.0000	0.0000	1.1363
F-CENTRAL OR CST FIRE & RESCUE	515,412,610	506,971,190	0.8209	2.2200	0.0000	3.0409
F-DEPOE BAY RFPD	1,657,592,510	1,623,179,680	0.8323	1.3900	0.0000	2.2223
F-EAST LINCOLN COUNTY FIRE & RESCUE	252,731,510	252,645,290	1.0522	0.3900	0.0000	1.4422
F-NORTH LINCOLN FIRE & RESCUE #1 (4)	2,973,791,700	2,891,452,956	0.6783	1.2200	0.3191	2.2174
F-NEWPORT RFPD	413,974,490	392,193,474	0.9634	0.0000	0.0000	0.9634
F-SEAL ROCK RFPD	680,380,490	680,380,490	0.4634	0.8500	0.0000	1.3134
F-SILETZ RFPD	204,713,310	204,713,310	1.3331	0.0000	0.0000	1.3331
F-YACHATS RFPD	771,871,330	709,094,815	0.2896	2.2000	0.5670	3.0566
GREATER TOLEDO POOL RECREATION DIST	761,532,300	727,325,150	0.7700	0.0000	0.0000	0.7700
H-NORTH LINCOLN HEALTH DIST	3,835,587,710	3,753,073,353	0.5184	0.0000	0.0000	0.5184
H-PACIFIC COMMUNITIES HEALTH	5,339,669,160	4,880,601,794	0.3625	0.0000	0.6950	1.0575
L-LINC CO LIBRARY	5,244,583,340	5,163,821,713	0.2465	0.0900	0.0000	0.3365
PORT OF ALSEA	1,807,163,510	1,733,225,435	0.0333	0.0000	0.0889	0.1222
PORT OF NEWPORT	2,714,904,490	2,379,841,729	0.0609	0.0000	0.4143	0.4752
PORT OF TOLEDO	1,179,536,250	1,145,329,100	0.2345	0.0000	0.0000	0.2345
RD-BAYSHORE ROAD DISTRICT	223,887,810	223,887,810	0.5064	0.0000	0.0000	0.5064
RD-BEAR CREEK HIDEOUT #2 ROAD DISTRICT	5,256,160	5,256,160	0.0000	0.0000	0.0000	0.0000
RD-BEAR VALLEY ROAD DISTRICT	9,492,700	9,492,700	0.2500	4.6400	0.0000	4.8900
RD-BELLE MER SIGL TRACT ROAD DISTRICT	51,253,450	51,253,450	0.0000	0.5100	0.0000	0.5100
RD-BOULDER CREEK RETREAT ROAD DISTRICT	15,611,760	15,611,760	1.4585	0.0000	0.0000	1.4585
RD-CALIFORNIA STREET ROAD DISTRICT	9,174,310	9,174,310	0.8500	0.0000	0.0000	0.8500
RD-FOR FAR ROAD DISTRICT	23,232,550	23,232,550	0.8966	0.0000	0.0000	0.8966
RD-GLENEDEN BEACH ROAD DISTRICT	164,616,540	164,616,540	0.2258	0.0000	0.0000	0.2258
RD-IDAHO POINT SPECIAL ROAD DISTRICT	10,451,250	10,451,250	0.7500	0.0000	0.0000	0.7500
RD-LAKE POINT ROAD DISTRICT	59,132,970	59,121,006	0.4669	0.0000	0.0000	0.4669
RD-LITTLE SWITZERLAND ROAD DISTRICT	11,094,220	11,094,220	2.1525	0.0000	0.0000	2.1525
RD-LOST CREEK PARK ROAD DISTRICT	30,685,170	30,685,170	1.6015	0.0000	0.0000	1.6015
RD-MAKAI ROAD DISTRICT	45,345,320	45,345,320	1.0534	0.0000	0.0000	1.0534
RD-MIROCO ROAD DISTRICT	33,371,290	33,371,290	0.4097	0.0000	0.0000	0.4097
RD-NE SAN MARINE SPECIAL ROAD DISTRICT	4,958,960	4,958,960	1.0000	0.0000	0.0000	1.0000
RD-NEW BRIDGE SPECIAL ROAD DISTRICT	5,176,660	5,176,660	1.0000	0.0000	0.0000	1.0000
RD-PACIFIC SHORES ROAD DISTRICT	34,849,000	34,849,000	0.8125	0.0000	0.0000	0.8125
RD-PANTHER CREEK ROAD DISTRICT	38,203,800	38,203,800	0.8608	0.0000	0.0000	0.8608
RD-SALMON RIVER PARK SPEC ROAD DISTRICT	6,171,870	6,171,870	0.0000	0.0000	0.0000	0.0000
RD-SANDPIPER VILLAGE SPEC.ROAD DISTRICT	68,943,480	68,943,480	0.5676	0.0000	0.0000	0.5676
RD-SE NELSON WAYSIDE DRIVE ROAD DISTRICT	9,407,830	9,407,830	0.5000	0.5000	0.0000	1.0000
RD-SILVER SANDS SPECIAL ROAD DISTRICT	10,677,660	10,677,660	0.6000	0.0000	0.0000	0.6000
RD-STARR CREEK ROAD DISTRICT	26,768,030	26,768,030	0.9978	0.0000	0.0000	0.9978
RD-SURFLAND #1 ROAD DISTRICT	31,134,600	31,134,600	0.3458	0.0000	0.0000	0.3458
RD-WALDPORST ROAD #3	316,543,830	308,117,420	0.6960	0.0000	0.0000	0.6960
RD-WESTWOOD VILLAGE ROAD DISTRICT	20,115,260	20,115,260	0.3625	0.0000	0.0000	0.3625
SAN-CAPE FOULWEATHER SANITARY DISTRICT	145,455,910	145,455,910	0.0000	0.0000	0.0000	0.0000
SAN-GLENEDEN BEACH SANITARY DISTRICT	631,720,270	631,720,270	0.0000	0.7700	0.0000	0.7700
SAN-SALISHAN SANITARY DISTRICT	190,482,340	190,482,340	0.0000	0.0000	0.0000	0.0000
SAN-SILETZ KEYS SANITARY DISTRICT	12,593,150	12,593,150	1.7346	0.0000	0.0000	1.7346
SILETZ AREA LAW ENFORCEMENT SERVICE	219,179,610	219,179,610	1.3100	0.0000	0.0000	1.3100
WTR-BEVERLY BEACH WATER DISTRICT	38,331,360	38,331,360	0.8626	0.0000	0.9511	1.8137
WTR-CAR-MEL BEACH WATER DISTRICT	6,465,140	6,465,140	0.0000	0.0000	0.0000	0.0000
WTR-DEV LK-IN--WATER IMP DISTRICT	686,819,170	683,379,608	0.2499	0.0000	0.0000	0.2499
WTR-DEV LK-OUT--WATER IMP DISTRICT	1,515,804,760	1,495,679,601	0.1280	0.0000	0.0000	0.1280
WTR-KERVILLE-GB-LB WATER DISTRICT	974,305,880	974,305,880	0.0000	0.6800	0.0000	0.6800
WTR-LOWER SILETZ WATER DISTRICT	33,079,040	33,079,040	0.0000	0.0000	0.0000	0.0000
WTR-OTTER ROCK WATER DISTRICT	52,771,360	52,771,360	0.0000	0.0000	0.0000	0.0000
WTR-PANTHER CREEK WATER DISTRICT	36,943,170	36,943,170	1.1397	0.0000	0.0000	1.1397
WTR-SEAL ROCK WATER DISTRICT	901,179,600	879,524,645	0.1259	0.0000	1.2095	1.3354
WTR-SW LINCOLN COUNTY WATER PUD	388,866,430	388,866,430	0.0000	0.0000	0.0000	0.0000
WTR-SW LINCOLN COUNTY WATER DISTRICT	388,866,430	388,277,980	0.0000	0.0000	0.0000	0.0000

(3) Joint District with Benton County.

(4) Joint District with Tillamook County.

Joe Davidson, Assessor
Jayne Welch, Treasurer/Tax Collector
Lincoln County Oregon
www.co.lincoln.or.us