

**OAR 150-310-0060**

**-School Operations Category-**

Steps:

A. District value in each county

Percentage in each county

B. Total levy of district

C. Apportionment of levy

Total levy

Percentage of each county

Levy apportioned to each county

D. Computation of tax rate

County A:  $\$200/\$20,000 = \$10.0000$  per thousand dollars assessed

County B:  $\$800/\$80,000 = \$10.0000$  per thousand dollars assessed

<b>County A</b>	<b>County B</b>	<b>Total</b>
\$20,000	\$80,000	\$100,000
20%	80%	100%
		\$ 1,000
\$ 1,000	\$ 1,000	
20%	80%	100%
\$ 200	\$ 800	\$ 1,000