



SATURDAY FARMER'S MARKET



DOWNTOWN SALEM



LIBERTY PARKADE

PARK SALEM

PARK SALEM

July 2010

DOWNTOWN BUSINESS OPERATOR

Enclosed is the FY 2010-2011 Downtown Parking District Booklet. Each year the Downtown Advisory Board is responsible for the administration of the Downtown Parking District and advises City Council on relevant issues related to parking. The board is comprised of individuals who represent a variety of downtown stakeholders.

The board volunteers their time to address issues related to parking for businesses, customers and employees in downtown.

Since 2006 the City has completed a comprehensive inventory and capacity study of its downtown parking facilities (on and off-street). This survey provides information on actual parking activity. The 2009 study indicated that overall peak occupancies in the garages are trending upward and that on-street parking activity has remained stable.

On-street space turnover continues at a very healthy rate of 7.52 cars per space per day. A rate in excess of 5.00 would indicate a system is operating efficiently.

Parking permit prices were adjusted January 1, 2010 to reflect occupancy and pricing in our market. Permit prices at Chemeketa and Marion were increased slightly \$1.50-\$2.00. The new rates are shown below.

Chemeketa Parkade		Marion Parkade	
Full-time Covered	\$60.00	Full-time Covered	\$52.00
Full-time Uncovered	\$52.00	Full-time Uncovered	\$30.00
Part-time	\$33.00	Part-time	\$18.00
Swing	\$32.00	Swing	\$18.00
Motorcycle	\$20.00	Motorcycle	\$17.00

The Downtown Parking Fund budget continues to cover operations and routine maintenance, but falls short of supporting all capital improvements in the City's garages. In 2010-2011 the Chemeketa Parkade top deck will be renovated at a cost of \$829,000, which will utilize a majority of the resources available.

The fiscal year budget for 2010-2011 reflects a parking tax increase of 5%. Service levels for maintenance and operations are unchanged.


2010-2010 Parking District Tax Rates

Tax per parking space demand **\$137.22** Minimum Tax: **\$187.80**

If you have questions regarding the Parking District and its operation, please contact me or any other Board member. In addition, any citizen is welcome to attend the Downtown Advisory Board meetings on the fourth Thursday of each month at 2:00 pm, in the Urban Development conference room located at 350 Commercial Street NE. For information on where to purchase parking permits or other services provided by the Parking Division of the City, please contact Parking Services at 503.588.6133.

Thank you for contributing to the health and vibrancy of downtown.

Sincerely,



Dana Vugteveen, Board Chair
Downtown Advisory Board

PARK SALEM

DOWNTOWN ADVISORY BOARD

Name	Business Address	Term Expires	Eligibility for Reappointment	Position/ Affiliation - Representing
Jeff Corner appt 4/05	3550 Liberty Rd S Ste 290 Salem, OR 97302 Hm: 503-375-3734; Wk: 503-364-7400 jeff@firstcommercialoregon.com	2nd 12/31/10	no	real estate devel. or banking/financial professionals - Council
Anna Peterson re-appt'd 1/10	471 High St. SE, Ste 340 Salem, OR 97301 Hm:503.378.1472 Cell: 503.559.0206 anna3457@comcast.net	2nd 12/31/12	no	at-large - Agency
Jim Bauer - VC Appt/d 11/07	Administrative Service, Willamette University 900 State St., Salem, OR 97301 Wk: 503-370-6112; Hm: 503-391-8306 jbauer@willamette.edu	1 st 12/31/10	yes	institutional organization - Agency
William Davis re-appt'd 1/10	109 Commercial St NE Salem, OR 97301 Hm: 503-362-8152; Wk: 503-363-3136 x233 bdavis@pioneertrustbank.com	2nd 12/31/12	no	resides within, or represents the interests of residents within the RDURA - Agency
Brian Moore Appt/d 12/08	250 Church St SE, Ste 300 Salem, OR 97301 Wk: 503-399-1070; Hm: 503-581-4300 bmoore@sqlaw.com	1 st 12/31/11	yes	real estate devel. or banking/financial professionals - Agency
Sylvia Dorney appt 4/05	1534 Court St Salem, OR 97301 Wk: 503-363-7973 dornevsylvia@yahoo.com	2nd 12/31/10	no	business owner or property owner within the DT Parking District - Council
Suzi Bicknell appt 4/06	189 Liberty Street NE, Suite 200A Salem OR 97301 Tel: 503-480-1111 suzibicknell@godowntownsalem.com	2nd 12/31/11	no	business owner or property owner within the DT Parking District - Council
Paul Gehlar Appt 4/10	PO Box 160 Salem, OR 97308-0160 Hm: 503.363.8253 paul@gehlar.com	1st 12/31/12	yes	business owner or property owner within the DT Parking District - Council
Debra Edwards appt 4/05	1923 High St SE Salem, OR 97301 Hm: 503-391-2997; Wk: 503-589-0491 perkinsetal@comcast.net	2nd 12/31/10	no	business owner or property owner within the DT Parking District - Council
Dana Vugteveen -C appt 4/05	401 Center St NE #172 Salem, OR 97301 Hm: 503-302-9393; Wk: 503-399-9676 Dana.Vugteveen@ggp.com	2nd 12/31/10	no	business owner or property owner within the DT Parking District - Council
Allan Pollock Appt 10/07	6131 Elliot St NW Salem, Oregon 97304 503-910-3288/cell 503-588-2424/wk pollocka@cherriots.org	1 st 12/31/11	yes	business owner or property owner within the Downtown Parking District - Council
Jim Lewis Ex-officio Appt 10/07 (partial)	1458 Cresthill Ave NW Salem, OR 97304 Hm: 503.540-0202 Jblewis9@comcast.net	Term on PC expires 12/31/12	yes	Ex-officio Salem Planning Com. - Agency
Darr Goss Ex-officio appt 4/05	3422 El Dorado Loop S Salem, OR 97302 Hm: 503.363.5239;Wk: 503.375.6494 Darr@DarrGoss.com	Term Expires on HUDAC 6/30/11	no	Ex-officio HUDAC - Agency

Urban Development Staff:

Sheri Wahrgren x7595
Anita Sandoval x7540
Courtney Knox x7516
Sara Bratcher x2065
Todd Klocke x7535

phone 588-6178, fax 589-2054

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sbratcher@cityofsalem.net
tklocke@cityofsalem.net

*D/T DP = Downtown Parking District

Revised: 6/23/2010

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DOWNTOWN ADVISORY BOARD MEETING SCHEDULE FISCAL YEAR 2010-2011

July 22

August 26

September 23

October 28

November – No meeting due to Holiday

December 9

Downtown Advisory Board (DAB) regular meeting is the 4th Thursday of each month. The meetings typically begin at 2:00 pm and end by 3:30 pm. A second meeting may be held on the second Thursday of the month as determined by the Chair. Thanksgiving falls on the 4th Thursday of November and that meeting will be canceled. For fiscal year 2010-2011 the 4th Thursday in December is the 23rd and due to holiday activities, the December meeting will be held on the 2nd Thursday of the month.

Downtown Advisory Board meetings are held in the Urban Development conference room located at 350 Commercial Street NE, at 2:00 p.m. unless advance notice of a change in date, time or location is issued. Copies of DAB board packets are available on the City of Salem's website www.cityofsalem.org

DOWNTOWN PARKING DISTRICT

PARK SALEM



- FREE CUSTOMER PARKING STRUCTURE
- DISABLED PARKING
- DOWNTOWN PARKING DISTRICT
- METERED PARKING
- FREE CUSTOMER PARKING LOT
- PARKING SERVICES
- BICYCLE LOCKERS

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CITY OF SALEM DOWNTOWN PARKING DISTRICT INVENTORY OF PARKING

The City of Salem has a variety of parking options located within the Downtown Parking District. There are three parkades in the District which provide free customer parking, with no time limitations, in addition to permit parking spaces. Free on-street parking is also available for visitors of downtown. All on-street spaces are regulated with time restrictions in order to encourage parking turnover for the downtown merchants and businesses who provide for the free parking through the parking assessment tax.

In 2007, two-hour parking limitations were implemented throughout the on-street Downtown Parking District. The change was the result of parking occupancy and utilization studies in addition to outreach with affected businesses and downtown stakeholders.

Each year the City completes a parking utilization study with the assistance of a parking consultant. From this yearly report the City receives valuable information including parking inventory, usage, turnover and management recommendations. The below information represents parking space inventories as of May 1, 2010.

Parking Overview

Total On-Street Parking Spaces: 1,268

Total Off-Street City Owned Parking Spaces: 2,331

Off-Street Parking Space Inventory Detail

	Liberty	Marion	Chemeketa	Riverfront	Municipal Lot*
Free	25	710	301	150	27
Permit	340	368	344	88	0
Meter	13	0	5	0	0
TOTAL	378	1078	650	238	27

**Municipal lot located at State and High Streets*

On-Street Parking Space Inventory Detail

Free Customer 2-Hour.....	1,177
Free Customer 30-Minute.....	39
ADA Spaces.....	17
Loading Zone.....	28
Other.....	7
TOTAL.....	1,268

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EXHIBIT 1 DOWNTOWN PARKING FUND BUDGET (170-64-30-10-00)

FY 2010-11

Manager Recommend FY 10-11

RESOURCES

Beginning Fund Balance	455,780
<u>Operating Revenues</u>	
Parking tax collections	374,720
Parking permits	550,000
Leasehold reimbursement	150,000
Interest	5,000
Other revenue	<u>15,860</u>
<i>Total Operating Revenues</i>	<i>1,095,580</i>
<u>Reimbursements</u>	
Urban Renewal Agency (capital projects)	<u>1,066,350</u>
<i>Total Reimbursements</i>	<i>1,066,350</i>
Total Current Year Resources	2,617,710

EXPENDITURES

Capital Projects:

Chemeketa parkade deck renovation (rebudgeted)	829,000
Marion elevator jacks	79,150
Liberty parkade top deck repair	5,520
Marion parkade condition assessment	15,000
Capital projects - to be identified	<u>237,350</u>
<i>Total Major Maintenance Projects:</i>	<i>1,166,020</i>

Regular Maintenance/Operation of Structures:

Landscape maintenance (Parks)	2,700
Striping, meters (Transportation)	1,680
Miscellaneous downtown repairs	1,000
Routine maintenance - Chemeketa	77,320
Routine maintenance - Liberty	35,940
Routine maintenance - Marion	68,360
Replace eight cameras in Liberty parkade	30,000
Electricity	92,000
Insurance	<u>23,170</u>
<i>Total Regular Maintenance and Operation</i>	<i>332,170</i>

Maintenance of District:

Refuse disposal	38,500
Streetscape maintenance contract	10,000
Refuse container maintenance/misc repairs	<u>1,860</u>
<i>Total Maintenance of Parking District</i>	<i>50,360</i>

Security:

Security services (Parking Services)	<u>389,780</u>
<i>Total Security</i>	<i>389,780</i>

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Administration and Overhead:

Parking permit administration (Financial/Admin Services)	64,260
Parking management: downtown survey, consulting	10,480
Administrative policies: downtown parking, consulting	15,000
Administration and board support (Urban Development)	53,560
Indirect Cost Allocation Plan	<u>125,040</u>
<i>Total Administration and Overhead</i>	<i>268,340</i>

Contracted Services:

Contracted services for downtown services	<u>100,000</u>
<i>Total Contracted Services</i>	<i>100,000</i>

Total Operating Expenditures	2,306,670
CONTINGENCIES	<u>311,040</u>
TOTAL EXPENDITURES	2,617,710
ENDING BALANCE	-

PARK SALEM

CITY OF SALEM TAX ASSESSMENT METHOD FOR DOWNTOWN PARKING DISTRICT

BACKGROUND

The Downtown Parking District was established in 1976 to provide funding for economic promotion and public parking within the downtown core. The Downtown Advisory Board (DAB) provides comments and recommendations on District policies, as well as, recommendations on a budget for the operation of the District.

Each of the three downtown parkades (Marion, Chemeketa, and Liberty Parkades) were constructed to spur development in the Downtown core. Chemeketa Parkade and Liberty Square Parkade, along with two skybridges, were built in conjunction with the development of Nordstrom. Marion Parkade, along with four skybridges were built in conjunction with the development of Mervyn's (currently Kohl's) and a second floor addition to the north building of the Salem Center Mall.

- Chemeketa Parkade
Completed - December 1980
Total number of parking spaces 650
- Liberty Square Parkade
Completed - November 1980
Total number of parking spaces 378
- Marion Parkade
Completed November 1987
Total number of parking spaces 1078

ASSESSMENT FORMULA

Tax assessment dollars are used to support both on-street parking spaces downtown and off-street parking at Chemeketa, Liberty and Marion parking structures. Each business within the District is assessed a proportional share of the operation and maintenance of the customer parking spaces within the District. An assessment is based on the type of business, gross floor area, and associated customer parking demand. Business categories and associated demand factor for each type of business is listed on page 13 in the *Parking Demand Table*.

Each business pays a fair share of the Parking District operating budget based on the number of customer parking spaces needed by the business according to the assessment formula.

The "demand factor" is the number of customer parking spaces required by a particular type of business for every 1,000 square feet of gross floor area. Gross floor area includes: walls, corridors, stairways, restrooms, closets, storage rooms, etc.

To determine the number of customer parking spaces that a business will be taxed, multiply the parking demand factor by the business' gross floor area divided by 1000. To calculate the assessment, multiply the Parking Demand Tax Rate by the number of customer spaces.

- **Buildings with more than One Tenant:**
Buildings with more than one tenant, such as the Equitable Tower and Reed Opera House, have common areas such as stairways, hallways, restrooms, etc. Common areas are included in calculating assessments for these businesses the same as the sole occupant of a building. The assessment method includes a pro-rated share of the building's common area for each business within such a building.
(Total assessable floor area equals occupied floor area plus a portion of the building's common areas)

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- **Credit for Exclusive Free Customer Parking:**

Businesses receive credit for any free off-street parking provided exclusively for their customers if they meet the following criteria:

1. The spaces must be clearly identified, and
2. A sign must be in place to show
 - * The name of the Business
 - * Parking is provided for the exclusive use of customers during operating business hours
 - * Business hours of operation

(A credit of one space is allowed against the parking demand. Complete Form D on page 17 and attach to the Downtown Parking District Tax Statement to request this credit)

The City will verify that the available customer parking requirements are satisfied.

- **Tax Rate Per Parking Spaces:**

The final cost per space is determined each year through Council's adoption of the budget. According to Chapter 7.110 (c), the rate of tax is the tax per parking space. The rate of tax is computed by dividing the total tax required to operate and administer the Downtown Parking District for each fiscal year by the total customer parking demand by the taxpayers in the Downtown Parking District. The decision of the Council is final after taking into consideration the total customer demand by the taxpayers in the Downtown Parking District less the number of free off-street customer parking spaces provided by the taxpayer within 200 feet of the District.

- **Assessing For Skybridges:**

For businesses with a direct skybridge connection to the City parking structures (SRC 120(d)), the assessment formula includes an additional tax. JC Penney, Kohl's, and the businesses located in the Capitol Center have skybridge connections. (Use Form 7/92-B on page 15)

- **Excess Storage Adjustments:**

If more than 40 percent of the occupied gross floor area is devoted to storage of materials and supplies, an adjustment is provided in retail or service categories. (Use Form 7/92-B on page 15)

- **Partial Hours of Operation**

For businesses that are open to the public less than 20 hours a week between 9 am and 7 pm, they will receive a credit of 50 percent of the Basic Tax.

- **Minimum Tax:**

In June 1979, a minimum Parking District Tax was initiated and is reflected in Salem Revised Code 7.135. The minimum tax is set forth in the budget resolution each fiscal year. The minimum tax applies to all non-exempt businesses not withstanding the partial year of operation credit.

- **Exempt Individuals and Organizations:**

Exempt individuals or organizations are those that occupy space within the boundaries of the Downtown Parking District who do not generate Federal or State taxable revenue attributable to the occupancy of the space within the District or who do not claim costs related to the space as deductions from taxable revenue.

- **Partial Year of Operation:**

This adjustment allows a credit to businesses that anticipate only a partial year of operations. (use Form 7/92-C on Page 16)

PARK SALEM

- **Payment Options:**

Parking District Tax payments are due in full, unless a business selects an optional payment plan. The payment option must be indicated on the Downtown Parking District Tax Statement (Form 7/92-A). The signed Form 7/92-A and the first payment option must be received on the tax due date, otherwise penalty and interest accrue on the full balance of tax due pursuant to SRC 7.170.

Subsequent optional payments must be received on their respective due date shown on page 12 or they will be subject to interest and penalty. If subsequent payments are not made when due, the Director of Finance may recommend to the Council that the full amount of the tax be immediately due and payable. It is the responsibility of the tax payer to pay the tax on the due date for the option they have chosen.

APPEALS

An appeal process is available if a business believes that their Tax Statement has been incorrectly calculated. To file an appeal or Tax Re-determination, the taxpayer must:

- Pay the tax indicated on the Tax Statement by the due date for the appeal to be considered.
- File a petition for re-determination and refund with the Director of Finance within 20 days of the due date of the tax according to the requirements set forth in SRC 7.20 Re-determinations. The Director of Finance will reconsider the tax assessment and if requested, will grant an oral hearing within ten days notice. The Director of Finance may increase or decrease the amount of the tax due as a result of the hearing. If an increase is determined it will be payable immediately after the hearing.

The Appeal or Tax Re-determination process does not preempt the assessment of fines and/or penalties on late tax payments, and payment must be received by the due date as a requirement of the Appeal or Re-determination.

GRIEVANCE

Grievances or disagreements that business owners may have regarding operations, policies, and all other issues related to the Downtown Parking Tax can be filed with the City Manager or the City Manager's designee pursuant to SRC 7.060 GRIEVANCES. Any Grievance filed does not preempt the assessment of fines and/or penalties on late tax payments, and tax payers are advised to make their assessment tax payment on or before the due date regardless of any Grievance filed.

DUE DATE FOR TAX

Annual tax payments, signed tax statements, and required documentation are due on July 20 of each year. Please refer to the enclosed Payment Option Schedule for due dates on optional payments. New businesses who receive a tax statement during the year must pay the tax or tax option due within 20 days of receipt of the tax statement.

PENALTIES AND INTEREST

A penalty of ten percent (10%) is imposed on all delinquent accounts. In addition interest of one percent (1%) per month is charged from the date of delinquency until paid. Late payments are subject to interest and penalty regardless if an appeal or grievance has been filed.

REFUNDS

If a business closes operation during the year or moves out of the Downtown Parking District, the tax liability period ends at close of operation. The taxpayer should contact the Department of Finance to request calculation of a refund (or use Form 7/92-C for "discontinued business"). Any over payment on an account is refunded, unless otherwise specified.

DOWNTOWN PARKING ASSESSMENT TAX

PARK SALEM

INSTRUCTIONS FOR DOWNTOWN PARKING DISTRICT TAX ASSESSMENT FORM/STATEMENT 7/92-A

The Downtown Parking District Tax Assessment Statement (7/92-A) is prepared by the Administrative Services Department (ASD) – Finance Division each fiscal year and mailed to business owners.

Use the instructions below to verify the calculations on Tax Assessment Form 7/92-A or to complete the form on behalf of a new business. Please verify the statistics and calculations on the statement. If corrections are needed, make a note of the correction on the Statement.

Select a payment option, sign the Tax Assessment Statement, and return with the tax payment to the City of Salem ASD – Finance Division by the due date. Annual statements are mailed in June and payment is due July 20. A partial year tax statement for a new business is due within 20 days of receipt of the Statement. Any corrections noted on the Statement will be considered a request for an appeal or re-determination and subject to the requirements shown on page 13.

- Line 1 APPLIES TO HOTELS/MOTELS ONLY: Number of units.
- Line 2 GROSS FLOOR AREA:
- a. Total gross square footage of your business
 - b. Square footage or percentage of common area allocated to your lease
 - c. Total gross square footage and common area square footage
 - d. NET gross floor area equals gross footage divided by 1,000
- Line 3 DEMAND FACTOR: Be sure to correct demand factor has been applied to your business. Refer to the PARKING DEMAND TABLE for your category.
- Line 4 SPACES REQUIRED: Multiply Line 3 by Line 2d.
- Line 5 SIGNED OR MARKED SPACES PROVIDED BY YOUR BUSINESS FOR CUSTOMER PARKING ONLY.
- Line 6 NET SPACES REQUIRED: Subtract Line 5 from Line 4.
- Line 7 TAX RATE: Rate is determined by the Advisory Board annually.
- Line 8 BASIC TAX: Multiply Line 6 by Line 7.
- Line 9 ADJUSTMENTS: If applicable, add or subtract (see attached form).
- Line 10 ADJUSTED TAX: Add or subtract Line 9 from Line 8.
- Line 11 MINIMUM TAX: Rate is determined by the Parking Board annually.
- Line 12 ANNUAL TAX DUE: Line 10 or Line 11, whichever is greater.
- Line 13 PARTIAL YEAR OPERATION CREDIT: (see attached form).
- Line 14 TOTAL TAX DUE: Subtract Line 13 from Line 12.

PARK SALEM

CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ASSESSMENT

PARKING DEMAND TABLE

Use your Parking Demand Table with instructions for Line 3. Select the category into which your business fits. The parking demand rate for that category is given in the column on the right.

<u>Category:</u>	<u>Rate</u>
Manufacturing/Wholesale/Auto Sales	0.1
General Office/Business Schools	0.4
Attorneys, Accountants, Stockbrokers, Councilors, Psychologists	0.8
Service	
(Service/repair business, florist, office supplies, printers, trust companies, theaters, travel agencies, beauty schools, barbers, finance companies)	1.4
Retail - Furniture	1.6
Restaurants/Tavern	1.8
Bank/Savings and Loan	2.0
Medical/Dental/Optical	2.4
Retail - General	
(Including, but not limited to: wearing apparel, accessories, gifts, shoes, books, records, stationery, hobby, hardware, sporting goods, drugs, stereo, cameras, music, musical instruments, jewelry, appliances, variety, antiques, plants, fabrics, paint, food sales, department stores)	2.6
Gyms (established 7/95)	3.6
Hotel/Motel (per unit)	1.0

PAYMENT OPTIONS

Businesses may pay the tax in full or select an installment payment option. Either full payment of the first installment of the payment option you choose must be returned by July 20 or within 20 days of receipt of the statement for new businesses to avoid late fees/penalties allowed under Salem Revised Code (SRC 7.170).

Total Amount of Assessment	Payment Method(s)	Payment Due (on or before)
\$187.80 - \$400 in equal payments	Lump Sum	July 20
	Semi-Annual	July 20/Jan 20
	Quarterly	July 20/Oct 20/Jan 20/Apr 20
\$400 or more in equal payments	Lump Sum	July 20
	Semi-Annual	July 20/Jan 20
	Quarterly	July 20/Oct 20/Jan 20/Apr 20
	Monthly	20 th of each Month

NOTE:

If a payment method other than lump sum is chosen, you still have the option of 1) making payments in advance; 2) paying the balance due at any time.

Please sign your Tax Form 7/92A, select your payment option and return the form with your payment by July 20, or within twenty (20) days for a new business.

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CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX STATEMENT FORM 7/92 - A

NAME OF BUSINESS: _____

BUSINESS ADDRESS: _____ ACCOUNT #: _____

_____ BLOCK #: _____

BUSINESS CATEGORY: _____

DATE: _____

1. HOTEL/MOTEL BUSINESS ONLY.
 - a. Number of Units
2. GROSS FLOOR AREA (All other Businesses):
 - a. Floor Area of business _____ sq.ft.
 - b. Floor Area of Common Area (multi-unit buildings) _____ sq.ft.
 - c. Total Gross Floor Area _____ sq.ft.
 - d. Total Gross Floor Area) 1,000 _____ sq.ft.
3. PARKING DEMAND FACTOR
4. NUMBER OF PARKING SPACES REQUIRED
5. LESS: Number of Off-Street Customer Parking Spaces Provided
6. NET NUMBER OF PARKING SPACES REQUIRED
7. TAX RATE PER PARKING SPACE **\$137.22**
8. BASIC TAX \$
9. ADJUSTMENTS:
 - a. Skybridge Access Adjustment (+)
 - b. Excess Storage Adjustment (-)
 - c. Partial Hours of Operation (-)
10. ADJUSTED TAX \$
11. MINIMUM TAX **\$187.80**
12. ANNUAL TAX DUE (greater of Line 10 or 11) \$
13. CREDIT FOR PARTIAL YEAR OF OPERATION \$
14. TOTAL TAX DUE \$
for the fiscal period July 1 through June 30.

I declare, under penalty of making a false statement that to the best of my knowledge and belief, the statements herein are correct and true.

SIGNED _____ TITLE

Enclosed is my remittance to cover the following payment option. I understand that my future billings will be mailed on or before the 1st working day of the month that the installment is due.

FULL PAYMENT ____ 1/2 PAYMENT ____ 1/4 PAYMENT ____ 1/12 PAYMENT

PARK SALEM

CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ADJUSTMENT FORM 7/92B

PLEASE REFER TO INSTRUCTIONS ON FORM 7/92A BEFORE COMPLETING THIS FORM. If your business is affected by adjustments described below, complete applicable section(s) and include one copy of this Tax Adjustment Form when submitting Form 7/92A to the Director of Finance.

BUSINESS NAME _____

A. ADJUSTMENT FOR SKYBRIDGE:

If your business is connected by a skybridge to one of the parking structures, tax is adjusted as follows:

1. Basic tax (Line 8, Form 7/92A) _____
2. Percentage of total tax levied attributed to parking structure operation. Enter the percentage for the parking structure to which your business is connected via skybridge. Choose the percentage from the three below.
The following percentages have been adopted by City Council for FY 10-11
Chemeketa Parking Structure.....25.58%
Marion Parking Structure.....42.43%
Liberty Square Parking Structure.....14.36% _____
3. Portion of basic assessment apportioned for operation of parking structure (Line 1 x Line 2) _____
4. Access factor for skybridge _____ 0.5 _____
5. Skybridge access adjustment (Line 3 x Line 4). Enter this amount also on Line 9.a, Form 7/92A. THIS IS AN ADDITION to your basic tax\$ _____

B. ADJUSTMENT FOR EXCESS STORAGE:

If your business's category is retail or service AND more than 40% of the occupied gross floor area is used to store materials and supplies related to such retail or service, a tax credit is computed as follows:

1. Amount of gross floor area devoted to storage _____
2. LESS: 40% of the TOTAL gross floor area (Multiply the total gross floor area by 40%)
Enter the result on Line _____ of this form and on Line 2.a on Form 7/92A _____
3. Excess storage area (Subtract Line 2 from Line 1) _____
4. NET excess storage area (Divide Line 3 by 1,000) _____
5. Retail or service demand factor (Same as Line 3, Form 7/92A) _____
6. Parking spaces required on excess storage area before adjustment (Multiply Line 4 x Line 5) _____
7. Parking spaces required per excess storage factor (Multiply Line 4 x 0.1) _____
8. Adjusted amount of parking spaces required (Subtract Line 7 from Line 6) _____
9. Tax rate per space (Same as Line 7, Form 7/92A) _____
10. Credit allowable for excess storage (Line 8 x Line 9). Enter here and on Line 9.b, Form 7/92A. THIS IS A DEDUCTION from your basic tax.....\$ _____

PARK SALEM

CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ASSESSMENT ADJUSTMENT FOR PARTIAL YEAR OF OPERATION FORM 7/92C

BUSINESS NAME _____

NOTE: Effective July 1, 1979, tax credits for partial year of operation are to be pro-rated on a daily basis.

A. NEW BUSINESS ONLY (complete this section for a new business in operation part of the year)

1. Enter the date your business was established

2. Determine the partial year adjustment percentage: Steps 2a through 2c below calculate the partial year adjustment percentage: Number of tax-exempt days divided by 365 times 100 equals percent of the year the business was tax exempt.

a. Count the days starting from July 1, 2010 to one day PRIOR to the date the business was established. This is the number of tax-exempt days.

_____ ÷ 365

b. Divide the number of tax-exempt days on Line 1a by 365: Line 2a ÷ 365

= _____
x100

c. Multiply line 2b by 100 (this is the partial year adjustment percentage)

= _____ %

3. Enter the Annual Tax Due from Line 12, Form 7/92A (this is the full-year tax due) _____

4. Multiply Line 2c above (partial year adjustment) by Line 3 (Full-year tax). Enter this Amount in the space to the right and on Line 13 of Form 7/92A. **THIS IS A DEDUCTION** From your basic/full-year tax. _____

B. DISCONTINUED BUSINESSES ONLY (Complete this section for a business in operation part of the year because it ceases operation or moves out of the Downtown Parking District before the end of the year.)

1. Enter the date your business was established

2. Determine the partial year adjustment percentage: Steps 2a through 2c below calculate the partial year adjustment percentage: Number of tax-exempt days divided by 365 times 100 equals percent of the year the business was tax exempt.

a. Count the days starting from July 1, 2010 to one day PRIOR to the date the business was established. This is the number of tax-exempt days.

_____ ÷ 365

b. Divide the number of tax-exempt days on Line 1a by 365: Line 2a ÷ 365

= _____
x100

c. Multiply line 2b by 100 (this is the partial year adjustment percentage)

= _____ %

3. Enter the Annual Tax Due from Line 12, Form 7/92A (this is the full-year tax due) _____

4. Multiply Line 2c above (partial year adjustment) by Line 3 (Full-Year Tax) _____

5. Enter any unpaid balance (tax due for the full year but not yet paid)..... _____

6. Subtract Line 5 from Line 4. Enter the net credit in the line to the right and on Line 13 of Form 7/92 A. **THIS IS A DEDUCTION** from your basic/full-year tax \$ _____

PLEASE COMPLETE THE FOLLOWING (Check only one):

_____ Please apply this credit to my _____ (year) Parking District Tax.

_____ Please refund this credit by check to the address below. (NOTE: A refund cannot be made if the business has outstanding taxes for the tax year covered by the adjustment. Please allow four weeks for processing refund check.)

NAME: _____

ADDRESS: _____

I declare, under penalty of making a false statement, to the best of my knowledge and belief, the statements herein are correct and true.

SIGNED: _____ TITLE: _____ DATE: _____

This form must be signed.

Please return one copy to: Director of Finance, City of Salem, 555 Liberty Street SE, Room 230, Salem, Oregon 97301

PARK SALEM

CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ADJUSTMENT FORM D

BUSINESS NAME _____

Off-Street Customer Parking Spaces Credit:

To determine if you are eligible for parking space credits that would reduce your Parking District tax, please complete the following questions:

- 1) Number of designated off street parking spaces provided free for your customer's exclusive use. _____
- 2) Please provide a description of the location of these spaces (i.e., lot located adjacent to the north side of the business)

- 3) Of the spaces identified in Line 1, how many spaces are not clearly identified for free customer use with your establishment's name? _____

Clear identification may consist of signage and/or stenciling of each individual stall or signage at the entrance to the designated off street parking area. Off street parking spaces with conflicting signage (i.e., signage at lot entrance stating free customer parking, with individual spaces labeled permit parking only) would fall under 'not clearly identified'. If the **lot** is designated as "free customer parking", then it should not include employee or permit parking.

- 4) Of the spaces identified in Line 1, not included in Line 3, how many spaces are shared with another business and are not available for business exclusive use during any of your operating hours? _____

Please note for an off street parking space to qualify for a credit against your Downtown Parking District tax, the parking space must be available exclusively for your customers during your business hours of operation.,

- 5) To calculate the total number of off street customer parking spaces provided, take the amount in Line 1, and subtract the amounts identified in Lines 3 and 4. _____

Enter amount from Line 5 on your Downtown Parking District Tax Statement / Form 7/92-A Line 5 and attach.

Prepared by: _____ Title: _____ Date: _____

PARK SALEM

BLOCK	BUSINESS NAME	CATEGORY	Square Feet	Common Area	TOTAL	Prk Dem Factor	No. Spaces Req'd	Cust Provided	Net Demand
33	1000 Friends of Oregon	Office	200	52	252	0.4	0.10		0.10
24	A & G Phone Toys	Retail	836	231	1,067	2.6	2.80		2.80
20	A Time For Elegance	Retail	1,443		1,443	2.6	3.80		3.80
24	A. T Nails	Service	979		979	1.4	1.40		1.40
50	ABC Music Company	Retail	1,922		1,922	2.6	5.00		5.00
32	Academy of Hair Design	Service	4,760		4,760	1.4	6.70		6.70
20	ACE Cash Express #3150	Service	1,200		1,200	1.4	1.70		1.70
24	Activate (AT&T)	Retail	1,632	452	2,084	2.6	5.40		5.40
20	Addictions	Service	1,000		1,000	1.4	1.40		1.40
23	Aeropostale #648	Retail	3,537	979	4,516	2.6	11.70		11.70
33	Agape Studios	Service	551	190	741	1.4	1.00		1.00
33	AIDAN Healthcare Inc	Office	400		400	0.4	0.20		0.20
48	Alderson & Alderson, LCSW	Counselor	1,925	674	2,599	0.8	2.10		2.10
33	Alessandro's/QA Properties, LLC	Restaurant	10,200		10,200	1.8	18.40	10.00	8.40
24	All American Frozen Yogurt	Restaurant	520	14	534	1.8	1.00		1.00
20	Allain Enterprises Inc	Service	200		200	1.4	0.30		0.30
33	Alvarado, Marco	Office	298	35	333	0.4	0.10		0.10
7	Amazing Treatment	Service	550		550	1.4	0.80		0.80
34	Ambiguous Enterprises	Office	200		200	0.4	0.10		0.10
48	American Ballet Academy	Service	2,000		2,000	1.4	2.80		2.80
24	American Eagle Outfitters Store #558	Retail	4,894	1,355	6,249	2.6	16.20		16.20
49	American Tire and Service Co	Auto Serv	11,904		11,904	0.1	1.20	8.00	(6.80)
34	Ameriprise Financial	Office	1,110	110	1,220	0.4	0.50		0.50
46	Ameritus Appraisal & Consulting Inc.	Office	550		550	0.4	0.20		0.20
33	Amish Workbench Furniture	Furniture	1,160	169	1,329	1.6	2.10		2.10
20	AMKOR, LLC	Office	499		499	0.4	0.20		0.20
7	Andaluz Restaurant	Restaurant	930		930	1.8	1.70		1.70
22	Anderson & McInay Florist	Service	6,270		6,270	1.4	8.80		8.80
46	Appraisal Group	Office	440		440	0.4	0.20	2.00	(1.80)
33	Arbor on State, Inc	Retail	866		866	2.6	2.30		2.30
33	Arbuckle Costic Architecture	Architect	5,100		5,100	0.8	4.10		4.10
49	Art & Antiques Plus	Furniture	3,500		3,500	1.6	5.60		5.60
49	Art & Antiques Plus	Retail	700		700	2.6	1.80		1.80
32	Art Department	Retail	1,300		1,300	2.6	3.40		3.40
33	Artwerks Graphic Design	Service	414	106	520	1.4	0.70		0.70
20	Aspen Association Inc	Service	300		300	1.4	0.40		0.40
48	Astrid Acceptance	Office	124	33	157	0.4	0.10		0.10
4	Asusa Corporation	Service	900		900	1.4	1.30		1.30
24	Auntie Anne's	Restaurant	262	73	335	1.8	0.60		0.60
20	Avalon Tan	Retail	375		375	2.6	1.00		1.00
4	Bank of America #0R2-107	Bank	5,561		5,561	2.0	11.10	19.00	(7.90)
49	Barney & Worth Inc.	Attorney	256		256	0.8	0.20		0.20
8	Barrick Funeral Home	Service	13,140		13,140	1.4	18.40	43.00	(24.60)
23	Baskin-Robbins	Restaurant	740	205	945	1.8	1.70		1.70

PARK SALEM

23	Bath & Body Works	Retail	2,354	651	3,005	2.6	7.80		7.80
22	Beads A Million	Retail	1,320		1,320	2.6	3.40		3.40
20	Beautiqu Electrolysis-Stephanie	Service	200		200	1.4	0.30		0.30
23	Beauty Nails	Retail	820	227	1,047	2.6	2.70		2.70
33	BelgiQue Sugar Waffles	Restaurant	225	125	350	1.8	0.60		0.60
32	Bella Vita Salon & Day Spa	Service	2,876	777	3,653	1.4	5.10		5.10
33	Bellissima	Service	200		200	1.4	0.30		0.30
20	Bendt, Thomas	Office	300		300	0.4	0.10		0.10
35	Bentley's Grill	Restaurant	5,000		5,000	1.8	9.00	7.00	2.00
21	Bernard F Bednarz, Trust 1	Parking Lot	0		0	-	0.00	18.00	(18.00)
22	Big Town Hero	Restaurant	2,092		2,092	1.8	3.80		3.80
33	Bike Peddler	Retail	4,260		4,260	2.6	11.10	2.00	9.10
21	Bill Ghorso, Attorney at Law	Attorney	5,000		5,000	0.8	4.00		4.00
33	Bishop's Grocery & Deli	Retail	4,127		4,127	2.6	10.70		10.70
32	Bittersweet Boutique	Retail	1,528		1,528	2.6	4.00		4.00
33	Blackthorn Gallery & Tattoo Studio	Service	3,588		3,588	1.4	5.00		5.00
7	Blayre Agency LLC	Counselor	165		165	0.8	0.10		0.10
19	Blue Cross & Blue Shield	Office	73,351		73,351	0.4	29.30	16.00	13.30
34	Boardman Foods, Inc	Office	627		627	0.4	0.30		0.30
33	Bomb Shelter Recording	Service	2,146	258	2,404	1.4	3.40		3.40
33	Bon Bon's Paperie & Chocolat	Retail	1,190	446	1,636	2.6	4.30		4.30
21	Book Bin	Retail	8,406		8,406	2.6	21.90		21.90
23	Borders Express	Retail	3,373	934	4,307	2.6	11.20		11.20
20	Botta, Robert	Attorney	300		300	0.8	0.20		0.20
48	Branch Engineering Inc	Service	175	47	222	1.4	0.30		0.30
49	Brenner Company, LLP	Accountant	11,990		11,990	0.8	9.60	5.00	4.60
20	Brosy, John L	Office	300		300	0.4	0.10		0.10
21	Brownell, Robert	Office	500		500	0.4	0.20		0.20
33	Brown's Towne Lounge	Restaurant	3,475		3,475	1.8	6.30		6.30
20	Bucheit, Paul MT	Service	500		500	1.4	0.70		0.70
23	Buckle	Retail	4,527	1,253	5,780	2.6	15.00		15.00
33	Bumbles's Boutique	Retail	475	150	625	2.6	1.60		1.60
22	Burt, C. Fredrick	Attorney	480		480	0.8	0.40		0.40
48	Busick Court Restaurant	Restaurant	1,120		1,120	1.8	2.00		2.00
20	C Maintenance	Service	144		144	1.4	0.20		0.20
7	C.H.O.I.C.E.S. of Marion County	Service	720		720	1.4	1.00		1.00
5	Café Beanery	Restaurant	1,428		1,428	1.8	2.60		2.60
33	Calusa Studio	Service	300		300	1.4	0.40		0.40
33	Capital City Theater	Theater	1,500		1,500	1.4	2.10		2.10
34	Capital Valuation Group Ltd	Office	2,500		2,500	0.4	1.00		1.00
20	Capitol City Data Services	Service	300		300	1.4	0.40		0.40
7	Capitol Dog	Restaurant	1,500		1,500	1.8	2.70		2.70
31	Carl's Cuisine, Inc	Retail	2,284	127	2,411	2.6	6.30		6.30
33	CASA of Marion County	Office	315	136	451	0.4	0.20		0.20
48	Cascade Baking Co	Restaurant	2,000		2,000	1.8	3.60		3.60
20	Cascades West Financial Srvc	Office	640		640	0.4	0.30		0.30
21	Casey's Cafe	Restaurant	1,420		1,420	1.8	2.60		2.60
33	Center for Self Leadership	Service	400		400	1.4	0.60		0.60

PARK SALEM

31	Center of Attention	Service	800	40	840	1.4	1.20	2.00	(0.80)
34	Chamberlain Financial Services	Office	830		830	0.4	0.30		0.30
24	Charley's Steakery	Restaurant	400	131	531	1.8	1.00		1.00
33	Cherry Redd	Retail	2,007	241	2,248	2.6	5.80		5.80
34	Chesterfield East, Inc	Service	220	25	245	1.4	0.30		0.30
24	Chinese Cafe	Restaurant	494	137	631	1.8	1.10		1.10
22	Christian Science Reading Room	Retail	2,000		2,000	2.6	5.20		5.20
33	Christine & Nolan	Service	124	47	171	1.4	0.20		0.20
23	Christopher & Banks	Retail	3,000	830	3,830	2.6	10.00		10.00
19	Chula Vista	Restaurant	4,058		4,058	1.8	7.30	13.00	(5.70)
51	Churchhill Leonard Lawyers	Accountant	6,072	500	6,572	0.8	5.30	5.00	0.30
2	Cinebarre Movieland	Service	44,606		44,606	1.4	62.40		62.40
24	Cinnabon	Restaurant	270	75	345	1.8	0.60		0.60
19	City County Ins Srves	Office	1,000		1,000	0.4	0.40		0.40
23	CJ Banks	Retail	3,508	971	4,479	2.6	11.60		11.60
24	Claire's Boutique Inc Store #5633	Retail	778	215	993	2.6	2.60		2.60
32	Clark, Johnathan A PC	Attorney	600	100	700	0.8	0.60		0.60
7	Clarkes Assessment & Resource Agency	Office	500		500	0.4	0.20		0.20
24	Clear Wireless	Retail	50		50	2.6	0.10		0.10
49	Clockworks Cafe & Cultural Center	Restaurant	6,500	356	6,856	1.8	12.30		12.30
47	Clyde's Key Lock & Safe	Service	1,960		1,960	1.4	2.70		2.70
4	CMS(medicare)	Office	500		500	0.4	0.20		0.20
33	Coffee House Cafe	Restaurant	2,200		2,200	1.8	4.00		4.00
47	Cokie's Landing	Restaurant	2,600		2,600	1.8	4.70	4.00	0.70
47	Coldwell Banker Mount West Real Estate	Office	4,078	160	4,238	0.4	1.70	12.00	(10.30)
19	Comprehensive Pain Center	Medical	3,300		3,300	2.4	7.90		7.90
20	Consigning Women	Retail	821		821	2.6	2.10		2.10
48	Cook, Susan P PC	Attorney	789	215	1,004	0.8	0.80		0.80
34	Cooke Stationery	Service	6,974		6,974	1.4	9.80		9.80
48	Copperjohn's	Restaurant	4,683		4,683	1.8	8.40		8.40
32	Corporation Service Company	Service	1,000	270	1,270	1.4	1.80		1.80
20	Correctional Services	Service	420		420	1.4	0.60		0.60
7	Corrections Assoc Ltd (CAL)	Service	600	60	660	1.4	0.90		0.90
20	Cosmos Studio (in back)	Service	1,300		1,300	1.4	1.80		1.80
49	Court Appearance Styling Studio	Service	720		720	1.4	1.00		1.00
32	Court Street Dairy Lunch	Restaurant	2,520		2,520	1.8	4.50		4.50
21	Courthouse Athletic Club Office	Office	4,512		4,512	0.4	1.80		1.80
4	Creations Unlimited	Service	810		810	1.4	1.10		1.10
24	Cricket (cart)	Retail	50		50	2.6	0.10		0.10
48	Crisis Management Institute	Office	500	55	555	0.4	0.20		0.20
7	Croissant & Company	Restaurant	1,833		1,833	1.8	3.30		3.30
4	Cruise Holidays	Service	794		794	1.4	1.10		1.10
33	Crystal Power & Lite Company	Retail	931		931	2.6	2.40		2.40
34	CT Corp Systems	Office	1,545		1,545	0.4	0.60		0.60
33	Cyrus Reed Theater	Theater	1,750		1,750	1.4	2.50		2.50
32	Dommel Enterprises	Office	1,200	418	1,618	0.4	0.60		0.60
32	D.A. Davidson & Co	Fin Planner	740	200	940	0.8	0.80		0.80
7	Da Vinci	Restaurant	4,200		4,200	1.8	7.60		7.60

PARK SALEM

34	Daniel, M. David	Attorney	250		250	0.8	0.20	0.20
21	Dave Barrows Associates	Office	300		300	0.4	0.10	0.10
32	Dave Wilson Design Jewelers	Retail	1,300		1,300	2.6	3.40	3.40
34	David Daniel Attorney	Attorney	250	500	750	0.8	0.60	0.60
4	David Evans & Associates	Office	15,263		15,263	0.4	6.10	6.10
48	Davis, Carter, Katter, & Barrett	Accountant	5,886	2,249	8,135	0.8	6.50	6.50
7	DC Taxi & Limo	Service	1,612	741	2,353	1.4	3.30	3.30
32	De Wolky Shop	Retail	2,300		2,300	2.6	6.00	6.00
24	Deb's Fashions For Her	Retail	5,392	1,492	6,884	2.6	17.90	17.90
34	Deffenbaugh & Associates, PC	Architect	2,431		2,431	0.8	1.90	1.90
24	Diamond Wireless (Verizon cart)	Retail	50		50	2.6	0.10	0.10
33	Dinkum Gear	Retail	950	356	1,306	2.6	3.40	3.40
33	Diva Catering & Cakes	Restaurant	642	241	883	1.8	1.60	1.60
48	DKS Associates, Inc	Service	1,580	330	1,910	1.4	2.70	2.70
20	Dollinger, Daniel CPA	Accountant	1,340		1,340	0.8	1.10	1.10
20	Dreamscape Massage	Service	200		200	1.4	0.30	0.30
20	Dukart, Lorrie & Johnson, Sandy	Attorney	600		600	0.8	0.50	0.50
20	Dye, Michael B (Law Offices)	Attorney	5,500		5,500	0.8	4.40	5.00 (0.60)
21	Eagle Nationwide Mortgage Co	Office	918		918	0.4	0.40	0.40
48	Earle Antiques	Furniture	2,522		2,522	1.6	4.00	4.00
34	Edwards, Jay	Attorney	430		430	0.8	0.30	0.30
33	Element 5 Massage Therapy	Service	379		379	1.4	0.50	0.50
23	Elephant's Trunk	Retail	2,003	554	2,557	2.6	6.60	6.60
19	Elsinore Framing	Retail	3,896		3,896	2.6	10.10	10.10
33	Emerald City Skates	Retail	295	25	320	2.6	0.80	0.80
48	Employment Trends	Service	87	23	110	1.4	0.20	0.20
33	Encore Fitness	Gym	708		708	3.6	2.50	2.50
21	Engelberg Antiks II	Furniture	11,024		11,024	1.6	17.60	17.60
33	Envy Lash Studio	Service	440	48	488	1.4	0.70	0.70
4	Equitable Center Bldg Mngmt Office	Office	706		706	0.4	0.30	0.30
33	Et Cetera Art Gallery	Retail	500		500	2.6	1.30	1.30
4	Exit Real World	Retail	2,459		2,459	2.6	6.40	6.40
21	E-Z Mart	Retail	3,000		3,000	2.6	7.80	7.80
21	Family Transition Services, Lynda Bridges	Service	700		700	1.4	1.00	1.00
23	Famous Footwear Store #2060	Retail	6,580	1,821	8,401	2.6	21.80	21.80
22	Fashion Forward Salon	Service	500		500	1.4	0.70	0.70
34	Fidelity National Title	Service	6,597	939	7,536	1.4	10.60	10.60
46	Firefighters Local #314	Office	325	45	370	0.4	0.10	0.10
19	First American Title	Service	5,307		5,307	1.4	7.40	11.00 (3.60)
20	Fischer, Llewellyn M	Attorney	700		700	0.8	0.60	0.60
24	Footlocker Store #7988	Retail	3,347	926	4,273	2.6	11.10	11.10
32	Footwear Express	Retail	4,835		4,835	2.6	12.60	12.60
32	Forensic Trauma Consultants, Inc	Service	900		900	1.4	1.30	1.30
48	Fox Blueprinting Co., Inc.	Service	3,000	310	3,310	1.4	4.60	4.60
24	Fred Meyer Jeweler's	Retail	1,542	427	1,969	2.6	5.10	5.10
20	Free Lance Investigations LLC	Service	484		484	1.4	0.70	0.70
20	Fugi Japanese Restaurant	Restaurant	3,506		3,506	1.8	6.30	6.30

PARK SALEM

48	Gallagher Fitness Resources	Retail	2,599	186	2,785	2.6	7.20		7.20
48	Gallagher, John LMT	Service	195	53	248	1.4	0.30		0.30
24	Gamestop #4416	Retail	1,357	376	1,733	2.6	4.50		4.50
32	Geiger, Mark	Attorney	500	100	600	0.8	0.50		0.50
33	Glance	Optical	1,000		1,000	2.4	2.40	1.00	1.40
33	Go Downtown!	Office	990		990	0.4	0.40		0.40
23	Gold Buyers at the Mall	Service	1,062	294	1,356	1.4	1.90		1.90
31	Golden Crown Restaurant	Restaurant	3,160		3,160	1.8	5.70	7.00	(1.30)
20	Goldmark Financial Planners (Sailler)	Fin Planner	250		250	0.8	0.20		0.20
33	Gorham, Krasik, Brownlee, & Knight	Attorney	1,785	589	2,374	0.8	1.90		1.90
22	Governor's Cup Coffee Roaster	Restaurant	1,540		1,540	1.8	2.80		2.80
21	Grand Ballroom	Theater	9,600		9,600	1.4	13.40		13.40
21	Grand Vines	Restaurant	1,536		1,536	1.8	2.80		2.80
20	Great Earth Vitamins	Retail	630		630	2.6	1.60		1.60
32	Great Harvest Bread Company	Restaurant	1,400		1,400	1.8	2.50		2.50
32	Green Thumb Florist	Service	4,000		4,000	1.4	5.60		5.60
32	Greenbaum's Quilted Forest	Retail	2,862		2,862	2.6	7.40		7.40
49	Greer, Tim	Attorney	1,000		1,000	0.8	0.80		0.80
33	Guitar Castle	Retail	1,056		1,056	2.6	2.70		2.70
23	Gymboree, Store #540	Retail	1,804	499	2,303	2.6	6.00		6.00
20	Hainan Orchid	Restaurant	5,664		5,664	1.8	10.20		10.20
7	Hair Studio	Service	700	200	900	1.4	1.30		1.30
7	Hamsa Healing Massage	Service	700	200	900	1.4	1.30		1.30
23	Harrang, Long, Gary & Rudnick (includes Rae Group)	Attorney	3,300	1,100	4,400	0.8	3.50	9.00	(5.50)
34	Harris Hollow Foods	Office	573		573	0.4	0.20		0.20
24	Harry Ritchies Jewelry	Retail	802	222	1,024	2.6	2.70		2.70
31	Harvey Loveall Hair Care	Service	2,645		2,645	1.4	3.70		3.70
23	Hat World Inc, DBA Lids #488L	Retail	662	183	845	2.6	2.20		2.20
33	Havana Paul Mitchell Signature Salon	Service	900		900	1.4	1.30		1.30
21	Heath Florist	Service	1,567		1,567	1.4	2.20		2.20
48	Heltzel, Williams Law Firm	Attorney	5,555	1,040	6,595	0.8	5.30		5.30
33	Hempire	Retail	600	0	600	2.6	1.60		1.60
34	Hendrie, Richard	Attorney	250	500	750	0.8	0.60		0.60
22	High Street Shoe Repair	Service	410		410	1.4	0.60		0.60
4	Hilgemann, Paluska & Ritter	Attorney	5,687		5,687	0.8	4.50		4.50
7	Historic Elsinore Theater, Inc.	Service	18,225		18,225	1.4	25.50		25.50
22	Holy Family Supply	Retail	600		600	2.6	1.60		1.60
23	Honey Baked Ham	Restaurant	2,325	644	2,969	1.8	5.30		5.30
48	Hood, Kelly & Gilbert, Amber LMT's	Service	317	44	361	1.4	0.50		0.50
23	Hot Topic #409	Retail	1,632	452	2,084	2.6	5.40		5.40
20	Houck, Bradley, LSCW	Counselor	200		200	0.8	0.20		0.20
22	Howell, Scott	Attorney	400		400	0.8	0.30		0.30
21	Hudkins & Kallfelz, Inc	Office	260		260	0.4	0.10		0.10
33	Hudson Americas	Service	336		336	1.4	0.50		0.50
20	Icarus Counseling Inc	Counselor	200		200	0.8	0.20		0.20
33	Imagine Artistry (Babb Art)	Office	921	382	1,303	0.4	0.50		0.50
32	India Palace	Restaurant	3,200		3,200	1.8	5.80		5.80

PARK SALEM

33	Indigo Wellness Center	Service	2,385		2,385	1.4	3.30	3.30
34	Integra Telecom	Office	7,033	964	7,997	0.4	3.20	3.20
20	Interface Network Advanced Economic Solutions	Service	200		200	1.4	0.30	0.30
34	J. Crofoot Creative Partnerships	Service	250		250	1.4	0.40	0.40
31	J.C. Penney Store #1845	Retail	102,465		102,465	2.6	266.40	266.40
34	Jackman Wealth Management	Office	3,776		3,776	0.4	1.50	1.50
32	Jackson Jewelers	Retail	2,818		2,818	2.6	7.30	7.30
34	Jacobson, Chuck	Attorney	460		460	0.8	0.40	0.40
20	Jim Rawlins Polygraph Service	Service	200		200	1.4	0.30	0.30
20	Johanson, Debra LCSW	Counselor	200		200	0.8	0.20	0.20
31	John Gross Interior Design	Service	7,000		7,000	1.4	9.80	9.80
49	Johnson & Sherton, PC	Attorney	380	292	672	0.8	0.54	0.54
7	Jonathan's Oyster Bar	Restaurant	1,600		1,600	1.8	2.90	2.90
32	Jones, Rod M	Attorney	4,000		4,000	0.8	3.20	3.20
21	Journey's Inspiration Assoc.	Retail	2,030		2,030	2.6	5.30	5.30
24	Kathmandu to You	Retail	2,358	653	3,011	2.6	7.80	7.80
32	Katmandu	Retail	1,300		1,300	2.6	3.40	3.40
21	Kato, Allison, LPC	Counselor	230		230	0.8	0.20	0.20
24	Kay Jewelers	Retail	1,271	351	1,622	2.6	4.20	4.20
32	Kelly James Photography	Service	2,000		2,000	1.4	2.80	2.80
20	Kessler, Ben Psy D	Counselor	120		120	0.8	0.10	0.10
20	Key Bank	Bank	18,322		18,322	2.0	36.60	30.60
50	Kiki B's O'hana Salon	Service	750		750	1.4	1.10	1.10
33	Kilt & Thistle	Retail	1,086	387	1,473	2.6	3.80	3.80
33	KJB Photography	Service	1,056	143	1,199	1.4	1.70	1.70
20	Kleen, Jerry	Attorney	400		400	0.8	0.30	0.30
34	Klosterman, Arthur	Attorney	525		525	0.8	0.40	0.40
21	KMUZ 88.5 FM Radio	Service	500		500	1.4	0.70	0.70
24	Kohl's	Retail	80,000	22,143	102,143	2.6	265.60	265.60
49	Kuebler's Furniture	Furniture	45,433		45,433	1.6	72.70	50.70
7	La Capitale Brasserie	Restaurant	2,153		2,153	1.8	3.90	3.90
7	La Margarita	Restaurant	3,824		3,824	1.8	6.90	6.90
4	La Margarita Express	Restaurant	1,765		1,765	1.8	3.20	3.20
33	La Perla Tapatia	Restaurant	1,500		1,500	1.8	2.70	2.70
22	Lafky & Lafky	Attorney	1,918		1,918	0.8	1.50	1.50
34	Lamont, Kristin	Attorney	1,143		1,143	0.8	0.90	0.90
34	Law Office of Ryan M. Johnson, LLC	Attorney	400		400	0.8	0.30	0.30
21	LawMemo	Attorney	500		500	0.8	0.40	0.40
21	Le Motive	Service	1,200		1,200	1.4	1.70	1.70
33	Lil' Cannoli Bakery	Restaurant	534	192	726	1.8	1.30	1.30
21	Lipetzky, Russell	Attorney	960		960	0.8	0.80	0.80
20	Lipton, Stephen & Lee, Richard	Attorney	640	179	819	0.8	0.70	0.70
33	Loan Network LLC	Service	100		100	1.4	0.10	0.10
20	Lucas, Charles D PC	Attorney	442		442	0.8	0.40	0.40
32	Lullu's Tutto Cucina	Retail	2,500		2,500	2.6	6.50	6.50
33	Lush Hair Cocktails	Service	601		601	1.4	0.80	0.80
33	Ma Valise, Inc.	Retail	1,592		1,592	2.6	4.10	4.10

PARK SALEM

33	Macedonia Greek Restaurant	Restaurant	2,114	793	2,907	1.8	5.20		5.20
3	Macy's	Retail	183,545		183,545	2.6	477.20	495.00	(17.80)
23	Made In Oregon	Retail	3,148	871	4,019	2.6	10.40		10.40
46	Magoo's, Inc	Restaurant	1,680		1,680	1.8	3.00	3.00	0.00
47	Margaret Furlong Designs	Manufact.	17,880		17,880	0.1	1.80	10.00	(8.20)
7	Marion Co Assoc of Defenders, Inc	Attorney	1,086		1,086	0.8	0.90		0.90
19	Marion Co Democratic Party Headquarters	Office	900		900	0.4	0.40		0.40
23	Mark's Hallmark	Retail	3,222	892	4,114	2.6	10.70		10.70
21	Martinez & Sons	Attorney	500		500	0.8	0.40		0.40
21	Martinez, Luis A. PC	Attorney	920		920	0.8	0.70		0.70
49	Martin's Antiques	Retail	700		700	2.6	1.80		1.80
33	Mary Lou Zeek Gallery	Retail	600		600	2.6	1.60		1.60
48	Massmutual Financial Group/Martin Provost	Office	590	150	740	0.4	0.30		0.30
23	Master Cuts # 3781	Retail	702	194	896	2.6	2.30		2.30
33	Master Tailors	Service	475	169	644	1.4	0.90		0.90
23	Maurice's, #1368	Retail	4,881	1,350	6,231	2.6	16.20		16.20
34	Maurmann Group Property Mgmt	Service	255	30	285	1.4	0.40		0.40
21	Mayfield, Lisa	Attorney	600		600	0.8	0.50		0.50
33	McCallum Investigations	Service	500		500	1.4	0.70		0.70
20	McCarten Enterprises	Office	300		300	0.4	0.10		0.10
24	McDonald's Express	Restaurant	550	152	702	1.8	1.30		1.30
32	McGrath's Publick Fish House	Restaurant	5,224		5,224	1.8	9.40		9.40
46	Melin & Assoc Designers	Architect	500	276	776	0.8	0.60		0.60
23	Memory Lane	Retail	2,964	820	3,784	2.6	9.80		9.80
24	Merci	Retail	262	73	335	2.6	0.90		0.90
33	Meringue	Retail	934		934	2.6	2.40		2.40
50	Mid Valley Deliver-UGM	Office	320		320	0.4	0.10		0.10
33	Middleearth Production Studio	Service	1,700	325	2,025	1.4	2.80		2.80
46	Mid-Valley IPA & Subsidiaries	Office	4,494	618	5,112	0.4	2.00	13.00	(11.00)
49	Mission Properties (Lester Green)	Office	320		320	0.4	0.10		0.10
33	Mitchell Keller Enterprises WTS LLC	Office	715	54	769	0.4	0.30		0.30
20	Mooney, J Patrick & Hendrix, Carol	Psychologist	750		750	0.8	0.60		0.60
23	Motherhood Maternity, #324	Retail	1,098	304	1,402	2.6	3.60		3.60
47	Mountain West Investment Corp.	Office	1,690	80	1,770	0.4	0.70	6.00	(5.30)
20	MSJ Inc. (DBA Travel Network)	Service	800		800	1.4	1.10		1.10
20	MT	Office	300		300	0.4	0.10		0.10
20	MT	Attorney	250		250	0.8	0.20		0.20
46	MVIPA Medical Mgmt	Office	4,515	622	5,137	0.4	2.10	11.00	(8.90)
20	My Sisters' Closet	Retail	1,230		1,230	2.6	3.20		3.20
33	Napoleon's Creperie & Gelato	Restaurant	685	257	942	1.8	1.70		1.70
7	Nathan Good Architect, PC	Architect	520		520	0.8	0.40		0.40
20	Nicoloff, Megan	Psychologist	800		800	0.8	0.60		0.60
49	Nopp's Jewelry & Art	Retail	4,135		4,135	2.6	10.80		10.80
23	Nordstrom Department Store	Retail	68,737	19,652	88,389	2.6	229.80		229.80
23	Nordstrom Espresso Bar	Restaurant	50		50	1.8	0.10		0.10
48	Normandy Guitars	Retail	3,740		3,740	2.6	9.70		9.70
19	NPA Manufacturing/Bad Dog/Jim's Art Studio	Office	320		320	0.4	0.10		0.10

PARK SALEM

34	NW Debt Relief Lawfirm	Attorney	190	20	210	0.8	0.20		0.20
46	O.L.C.C. #231	Retail	2,200		2,200	2.6	5.70	6.00	(0.30)
33	Oak Springs & Myrtleview Counseling	Counselor	432		432	0.8	0.30		0.30
33	Obert, Mark	Attorney	563	170	733	0.8	0.60		0.60
4	OCCF	Office	1,225		1,225	0.4	0.50		0.50
33	OK Barber Shop	Service	450		450	1.4	0.60		0.60
33	Olive Boutique	Retail	2,154	185	2,339	2.6	6.10		6.10
23	Olive Boutique 2	Retail	1,019	149	1,168	2.6	3.00		3.00
31	Olivia's	Retail	1,774		1,774	2.6	4.60		4.60
20	Olsen, Kristin	Attorney	200		200	0.8	0.20		0.20
22	Olson Florist	Service	2,500		2,500	1.4	3.50		3.50
34	Olson, Lynda D	Attorney	250	500	750	0.8	0.60		0.60
21	One Fair World	Retail	900		900	2.6	2.30		2.30
19	OPHIR	Office	1,000		1,000	0.4	0.40		0.40
48	OR African American Museum/OR NW Black Pioneers	Office	271	29	300	0.4	0.10		0.10
24	Orange Julius	Restaurant	550	152	702	1.8	1.30		1.30
34	Oregon Advocacy Center	Office	500	60	560	0.4	0.20		0.20
32	Oregon Board of Architect Examiners	Office	500		500	0.4	0.20		0.20
20	Oregon Law Center	Attorney	500		500	0.8	0.40		0.40
33	Oregon Peaceworks	Office	2,000		2,000	0.4	0.80		0.80
21	Oregon Small Woodlands Association	Office	640		640	0.4	0.30		0.30
46	Oregon State Firefighters Union	Office	525	290	815	0.4	0.30		0.30
33	Oregon Tattoo Company	Service	1,750		1,750	1.4	2.50		2.50
8	Oregon University System	Office	560	45	605	0.4	0.20		0.20
4	Oregon Youth Authority	Office	700		700	0.4	0.30		0.30
24	Osiris Body	Retail	262	73	335	2.6	0.90		0.90
20	Otis	Office	500		500	0.4	0.20		0.20
34	Owens Omens Productions	Attorney	200		200	0.8	0.20		0.20
50	Owner's Office	Office	1,200		1,200	0.4	0.50		0.50
48	Pacific Dental Products	Service	126	34	160	1.4	0.20		0.20
32	Pacific Martial Arts	School	1,000		1,000	0.4	0.40		0.40
23	Pacific Sunwear #403	Retail	3,289	910	4,199	2.6	10.90		10.90
48	Pathfinders Mortgage/DaVinci Real Estate Services	Service	409	83	492	1.4	0.70		0.70
20	Paul Labato Styling	Service	600		600	1.4	0.80		0.80
34	Paulson Investment	Stockbroker	3,821	510	4,331	0.8	3.50		3.50
33	PDQ Investments, LLC	Office	204	52	256	0.4	0.10		0.10
33	Pentacle Theater	Office	500		500	0.4	0.20		0.20
33	Perle Esthetics	Anesthetists	329		329	2.4	0.80		0.80
21	Perseverance Strategies/Justin Martin/Nichoel Holmes	Counselor	640		640	0.8	0.50		0.50
22	Pheromone Gallery	Art Gallery	2,700		2,700	2.6	7.00		7.00
35	Phoenix Grand Hotel	Hotel	193,000		193,000	1.0	193.00	193.00	0.00
34	Physicians Choice Advantage	Medical	3,840	526	4,366	2.4	10.50		10.50
23	Picture People, Store #45	Service	2,100	581	2,681	1.4	3.80		3.80
20	Pioneer Consulting	Office	230		230	0.4	0.10		0.10
34	Pioneer Grill	Restaurant	3,356		3,356	1.8	6.00		6.00
48	Pioneer Trust Bank N.A.	Bank	6,696	2,560	9,256	2.0	18.50	7.00	11.50
48	Pioneer Trust Bank, NA - Real Property Dept.	Office	600	150	750	0.4	0.30		0.30

PARK SALEM

7	Pita Pit	Restaurant	800		800	1.8	1.40		1.40
22	Pocket Money	Service	1,960		1,960	1.4	2.70		2.70
20	Polacek, Denise LCSW	Social Worker	300		300	0.8	0.20		0.20
34	Powell E Grewe, INC	Service	50		50	1.4	0.10		0.10
46	Premier Services	Office	720	80	800	0.4	0.30		0.30
33	Prick Lab Body Piercing	Service	350		350	1.4	0.50		0.50
20	Primerica Financial Services	Accountant	600		600	0.8	0.50		0.50
34	Professional Credit Service	Service	3,134	430	3,564	1.4	5.00		5.00
23	PSU Extended Campus Program	Service	1,462		1,462	1.4	2.00		2.00
34	Public Defender of Marion County, Inc.	Office	4,033	1,007	5,040	0.4	2.00		2.00
33	Pure Pilates LLC	Gym	650		650	3.6	2.30		2.30
20	Quisenberry Pharmacy	Retail	7,016		7,016	2.6	18.20	6.00	12.20
24	Qwest (cart)	Retail	50		50	2.6	0.10		0.10
32	R. J. Dance Studio	Service	1,288		1,288	1.4	1.80		1.80
33	R. M. I. Custom	Service	70	18	88	1.4	0.10		0.10
33	Rader, Stoddard and Perez, PC	Attorney	600	156	756	0.8	0.60		0.60
22	Ranch Records	Retail	2,000		2,000	2.6	5.20		5.20
21	Randall-Dixon	Office	750		750	0.4	0.30		0.30
22	Rapid Refill Ink	Retail	2,130		2,130	2.6	5.50		5.50
7	RDM	Office	499	0	499	0.4	0.20		0.20
33	Real Property Consultants	Service	300		300	1.4	0.40		0.40
33	Reed Catering	Service	600	181	781	1.4	1.10		1.10
24	Regis Hairstylists #3780	Service	1,027	284	1,311	1.4	1.80		1.80
48	Reinertson, Jamie, LMT	Service	249	35	284	1.4	0.40		0.40
33	Remedy Massage	Service	400		400	1.4	0.60		0.60
33	Reynolds, Linda J.	Attorney	290	90	380	0.8	0.30		0.30
20	Rhoten, David	Attorney	1,567	169	1,736	0.8	1.40		1.40
48	Rinehart, Sarah	Attorney	1,187	800	1,987	0.8	1.60		1.60
30	Rite Aid Store #5361	Retail	27,997		27,997	2.6	72.80	160.00	(87.20)
50	Rivermark Community Credit Union	Bank	5,600		5,600	2.0	11.20	7.00	4.20
34	Rock River Financial	Office	627		627	0.4	0.30		0.30
24	Rocky Mountain Chocolate Factory	Retail	1,231	341	1,572	2.6	4.10		4.10
21	Rogers, Gail & Barkley, Terese, LPC	Counselor	567	100	667	0.8	0.50		0.50
23	Romy's	Retail	3,951	1,094	5,045	2.6	13.10		13.10
32	Roy John Jewelry	Retail	606		606	2.6	1.60		1.60
46	Ruggles, Gary	Office	270	149	419	0.4	0.20		0.20
33	Sach's Communications	Service	417	89	296	1.4	0.40		0.40
50	Saffron Supply Company	Wholesale	13,022		13,022	0.1	1.30	6.00	(4.70)
22	Saigon Restaurant	Restaurant	1,200		1,200	1.8	2.20		2.20
34	Salem Art Association Project Space II	Art Gallery	7,480		7,480	2.6	19.40		19.40
33	Salem Audubon Society	Service	355	107	600	1.4	0.80		0.80
33	Salem Business Journal	Office	173	44	173	0.4	0.10		0.10
24	Salem Center Mall Office	Office	1,575	436	2,011	0.4	0.80		0.80
7	Salem Chamber Orchestra	Office	1,713		1,713	0.4	0.70		0.70
24	Salem Health Foods	Retail	1,499	172	1,671	2.6	4.30		4.30
22	Salem House of Prayer	Office	36,300		36,300	0.4	14.50		14.50
33	Salem Multicultural Society	Office	1,090	350	1,440	0.4	0.60		0.60
20	Salem Printing & Blueprint Inc.	Service	6,411	494	6,905	1.4	9.70		9.70

PARK SALEM

46	Salem Professional Firefighters Assoc.	Office	2,500		2,500	0.4	1.00	1.00
48	Salem Shotokan Karate Club	Service	2,000		2,000	1.4	2.80	2.80
19	SalemFM.com	Office	1,000		1,000	0.4	0.40	0.40
20	Sally Davis Court Reporter	Office	450		450	0.4	0.20	0.20
8	Salon 554	Service	1,857		1,857	1.4	2.60	2.60
33	Salon Mecca	Service	900		900	1.4	1.30	1.30
23	Samuels Jewelers	Retail	2,086	577	2,663	2.6	6.90	6.90
20	Sanchez, Lourdes PC	Counselor	200		200	0.8	0.20	0.20
31	Santiam Bicycle	Retail	7,484		7,484	2.6	19.50	19.50
48	Saucy, Paul	Attorney	2,040		2,040	0.8	1.60	1.60
24	Sbarro Store #210	Restaurant	725	201	926	1.8	1.70	1.70
4	Scheminske & Lyons LLP	Attorney	3,000		3,000	0.8	2.40	2.40
4	Schwabe, Williamson, & Wyatt	Attorney	1,600		1,600	0.8	1.30	1.30
20	SCORE	Office	500		500	0.4	0.20	0.20
47	Scott's Cycling & Fitness	Retail	9,000		9,000	2.6	23.40	23.40
31	See's Candies, Inc	Retail	1,050		1,050	2.6	2.70	2.70
20	Seto, Lester E	Attorney	670		670	0.8	0.50	0.50
33	Sheer Minerals	Retail	517	184	701	2.6	1.80	1.80
24	Shoe Mill	Retail	2,549	706	3,255	2.6	8.50	8.50
33	Shryock's	Retail	4,797		4,797	2.6	12.50	3.00 9.50
33	Sid's Furniture	Furniture	22,504		22,504	1.6	36.00	9.00 27.00
33	Siloam Corp. International	Office	210	50	260	0.4	0.10	0.10
19	Simply Grand Bridal & Formal	Retail	2,850	0	2,850	2.6	7.40	7.40
48	SIS-Siefarth Ins Srvc Inc	Office	300	182	482	0.4	0.20	0.20
33	Slab Soap	Retail	480	180	660	2.6	1.70	1.70
24	Smart Wireless-AT & T	Retail	100	73	173	2.6	0.40	0.40
32	Smokey's	Retail	2,000	540	2,540	2.6	6.60	6.60
33	Soba Asian Bistro	Restaurant	1,200		1,200	1.8	2.20	2.20
4	Social Security Administration	Office	15,200		15,200	0.4	6.10	6.10
32	Soft Law Corporation	Attorney	650	150	800	0.8	0.60	0.60
24	SolarEx (cart)	Retail	50		50	2.6	0.10	0.10
24	Spencer Gifts, LLC #801	Retail	2,034	563	2,597	2.6	6.80	6.80
4	Spooner & Much PC	Attorney	3,544		3,544	0.8	2.80	2.80
21	Square One, LLC	Counselor	240		240	0.8	0.20	0.20
32	Starbuck's #411	Restaurant	1,250		1,250	1.8	2.30	2.30
32	Starbuck's (Liberty St)#488	Restaurant	2,146	579	2,725	1.8	4.90	4.90
32	Straight From New York Pizza	Restaurant	900		900	1.8	1.60	1.60
32	Studio 3 Architecture	Architect	2,980		2,980	0.8	2.40	2.40
33	Studio E Salon	Service	500		500	1.4	0.70	0.70
24	Subway Store #4676	Restaurant	438	121	559	1.8	1.00	1.00
24	Suki Hana Japan	Restaurant	400	110	510	1.8	0.90	0.90
23	Sun Glass Hut Store #1572	Retail	770	213	983	2.6	2.60	2.60
34	Sunset Mortgage	Service	2,085	245	2,330	1.4	3.30	3.30
31	Super Vinyl	Retail	400		400	2.6	1.00	1.00 0.00
20	Susee, Cummins, & Theeler	Attorney	5,592	495	6,087	0.8	4.90	4.90
7	Sushi Topia	Restaurant	1,160	430	1,590	1.8	2.90	2.90
34	Swanson, Lathen, et al	Attorney	7,552		7,552	0.8	6.00	6.00
32	Tan Republic	Service	1,200	418	1,618	1.4	2.30	2.30

PARK SALEM

19	Tea Party Bookshop	Retail	2,403		2,403	2.6	6.20	6.20
20	Technical Artistry	Service	2,400		2,400	1.4	3.40	3.40
33	Ted Hughes & Associates	Office	1,000	302	1,302	0.4	0.50	0.50
32	Thai Orchid Restaurant	Restaurant	5,917	1,598	7,515	1.8	13.50	13.50
21	Thailand Restaurant	Restaurant	1,440		1,440	1.8	2.60	2.60
22	The Beanery	Restaurant	2,000		2,000	1.8	3.60	3.60
33	The Brick Restaurant	Restaurant	3,000		3,000	1.8	5.40	5.40
20	The Bridal Gallery	Retail	3,186		3,186	2.6	8.30	8.30
33	The Crystal Mirror	Retail	652	300	952	2.6	2.50	2.50
33	The French Table	Retail	990	356	1,346	2.6	3.50	3.50
21	The French Unicorn	Retail	5,150		5,150	2.6	13.40	13.40
33	The French Unicorn	Retail	658		658	2.6	1.70	1.70
4	The Salem Dental Studio	Dental	1,038		1,038	2.4	2.50	2.50
31	The Shutterbug	Retail	800		800	2.6	2.10	3.00 (0.90)
33	The Space Between	Office	595	89	684	0.4	0.30	0.30
33	The Waxx Spot	Service	200		200	1.4	0.30	0.30
49	Therapeutic Balance	Service	500		500	1.4	0.70	0.70
48	Tia Harms Counseling	Counselor	500	175	675	0.8	0.50	0.50
8	Ticor Title	Service	8,668		8,668	1.4	12.10	12.10
30	TJ Maxx	Retail	26,285		26,285	2.6	68.30	53.00 15.30
31	T-Mobile Store	Retail	2,500		2,500	2.6	6.50	4.00 2.50
20	Tom's Trophies	Retail	1,100		1,100	2.6	2.90	2.90
23	Torrid, #5161	Retail	2,128	612	2,740	2.6	7.10	7.10
24	Trade Secret Store #7441	Service	1,463	405	1,868	1.4	2.60	2.60
21	Travel Salem	Service	4,000		4,000	1.4	5.60	5.60
5	Trinh's Cuisine Chinese Food	Restaurant	1,496	104	1,600	1.8	2.90	2.90
33	Trinity Ballroom	Theater	9,096		9,096	1.4	12.70	12.70
32	Ty Lin	Service	3,000	810	3,810	1.4	5.30	5.30
48	T-Zone	Retail	2,816		2,816	2.6	7.30	7.30
34	U S N B Ladd & Bush Branch	Bank	50,580		50,580	2.0	101.20	26.00 75.20
46	Umpqua Bank	Bank	6,449	1,004	7,453	2.0	14.90	22.00 (7.10)
48	Unfred, John Michael, PC	Attorney	500		500	0.8	0.40	0.40
50	Union Gospel Mission	Office	3,186		3,186	0.4	1.30	1.30
33	US Bowling Congress	Office	285	89	374	0.4	0.10	0.10
4	US Probation Office	Office	2,000		2,000	0.4	0.80	0.80
21	US Senator Merkley	Office	560		560	0.4	0.20	0.20
4	USDA APHIS	Office	500		500	0.4	0.20	0.20
4	USDA FSIS Meat & Poultry Inspection	Office	2,400		2,400	0.4	1.00	1.00
32	VandeGriend & Jackson	Attorney	1,408		1,408	0.8	1.10	1.10
32	Venti's Bentos	Restaurant	2,616		2,616	1.8	4.70	4.70
23	Verizon Wireless	Retail	800	221	1,021	2.6	2.70	2.70
23	Verizon Wireless (cart)	Retail	50		50	2.6	0.10	0.10
22	Vernon Jewelers	Retail	1,320		1,320	2.6	3.40	3.40
47	Vick & Glantz, LLP	Attorney	1,290	80	1,370	0.8	1.10	6.00 (4.90)
23	Victoria's Secret Stores, LLC #689	Retail	4,553	1,279	5,832	2.6	15.20	15.20
31	Vietnam Restaurant	Restaurant	1,317		1,317	1.8	2.40	2.00 0.40
33	Vintage Clothing	Retail	220		220	2.6	0.60	0.60
19	VIP's Industries	Office	4,318	754	5,072	0.4	2.00	2.00 0.00

PARK SALEM

33	Visual Arts	Service	400		400	1.4	0.60		0.60
4	Wachovia Securities/AG Edwards & Sons	Stockbroker	9,130		9,130	0.8	7.30		7.30
34	Waddell & Reed	Attorney	2,910	464	3,374	0.8	2.70		2.70
21	Web Page Loft	Service	500		500	1.4	0.70		0.70
23	Wedbush Morgan Securities	Stockbroker	2,112	950	3,062	0.8	2.40	3.00	(0.60)
33	Weiner, Jon	Attorney	425	193	618	0.8	0.50		0.50
7	Wells Fargo Bank	Bank	27,967		27,967	2.0	55.90	17.00	38.90
34	Wells Fargo Investments	Office	435		435	0.4	0.20		0.20
4	West Coast Bank	Bank	17,557		17,557	2.0	35.10	24.00	11.10
4	West Coast Bank	Bank	21,803		21,803	2.0	43.60	12.00	31.60
4	Westaff	Service	1,015		1,015	1.4	1.40		1.40
49	Where the Sidewalk Begins	Retail	3,226		3,226	2.6	8.40		8.40
22	Whitlock's Vacuum Cleaner Clinic	Retail	8,500		8,500	2.6	22.10		22.10
34	Wild Pear Catering	Restaurant	2,818		2,818	1.8	5.10		5.10
4	Willamette Noodle Company	Restaurant	3,041		3,041	1.8	5.50		5.50
19	Willamette Technical	Service	615		615	1.4	0.90		0.90
21	Willamette Valley Bank	Bank	4,800		4,800	2.0	9.60	4.00	5.60
32	Willamette Valley Productions	Service	2,030	550	2,580	1.4	3.60		3.60
32	William Bragg Photography	Service	1,000		1,000	1.4	1.40		1.40
33	Wissinger, Chris	Service	243	73	316	1.4	0.40		0.40
33	World Beat Gallery	Office	533	161	694	0.4	0.30		0.30
47	World Fuel Services	Service	4,078	160	4,238	1.4	5.90	12.00	(6.10)
48	Yellow Dog Holdings LLC	Office	254	69	323	0.4	0.10		0.10
48	Yenne, Ralph	Attorney	625	225	850	0.8	0.70		0.70
33	Yost, Roger	Office	575	174	749	0.4	0.30		0.30
4	Young's Teriyaki	Restaurant	935		935	1.8	1.70		1.70
23	Zales Jewelers Store #1912	Retail	1,594	441	2,035	2.6	5.30		5.30
24	Zumiez	Retail	2,441	675	3,116	2.6	8.10		8.10

