

**CERTIFICATION:**

STATE OF OREGON )  
 ) ss  
 COUNTY OF JOSEPHINE )

I, Michael L Schneyder, being the duly elected, qualified and acting assessor of the above named county, do solemnly swear that I have diligently and to the best of my ability assessed all property in said county, which by law I am permitted to assess; that I have not willfully or knowingly omitted to assess any person or property, or valued over its assessed value any property or class of property whatever.

Michael L. Schneyder  
 Josephine County Assessor  
 October 06, 2008

This summary is designed to assist you in understanding the property tax assessment in our county. The records and services of our office are open to you, the public, and you are encouraged to discuss your assessment questions or concerns with staff members.

The Assessor values your property through methods prescribed by state laws and regulations. The Assessor does not determine the taxing districts you may be in. Nor does the Assessor control the amount of money your taxing districts require.

Tax rates for the various taxing districts are permanent rates that do not change. Districts may levy local option levies or bond repayment levies in addition to the permanent rates with voter approval. Taxes are calculated on each individual parcel to determine the applicable limitations of Article XI of Section 11 of the Oregon Constitution for each parcel.

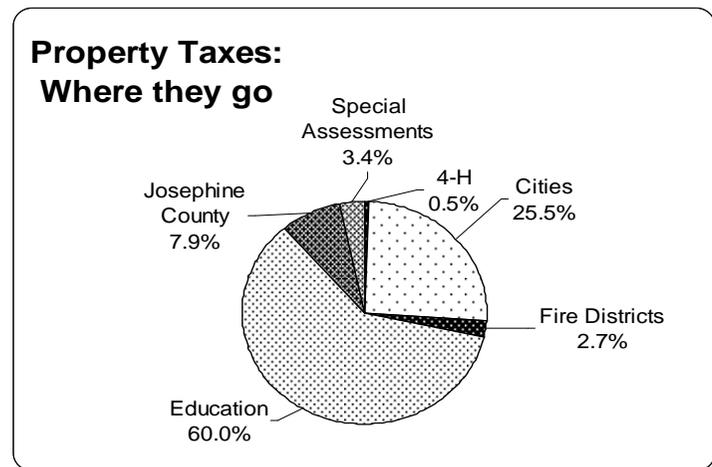
The ASSESSMENT DATE for 2008 was January 1. The fiscal year, or tax year, commenced on July 1, 2008 and ends on June 30, 2009. July 1 is the effective lien date.

**Josephine County Assessor**  
 500 NW 6<sup>th</sup> Street Dept 3  
 Grants Pass, Oregon 97526  
 (541) 474-5260

**SUMMARY OF ASSESSMENT ROLL  
 JOSEPHINE COUNTY, OREGON  
 Fiscal Year Ending June 30, 2009**

	REAL MARKET VALUE	TAXABLE ASSESSED VALUE
<b>REAL PROPERTY</b>		
Land	\$ 5,392,982,337	*
Improvements	4,466,306,060	*
Gross Real Property	9,859,288,397	5,286,013,844
Less: Veteran's Exemptions **		20,718,050
<b>TOTAL</b>	<b>9,859,288,397</b>	<b>5,265,295,794</b>
<b>PERSONAL PROPERTY</b>		
	119,365,292	119,351,135
<b>MANUFACTURED STRUCTURES</b>		
All Manufactured Structures	156,895,250	141,557,920
Less: Veteran's Exemptions **		3,784,220
<b>TOTAL</b>	<b>156,895,250</b>	<b>137,773,700</b>
<b>NON-PROFIT HOUSING (billed direct to state)</b>		
	2,416,800	1,706,090
<b>PUBLIC UTILITIES</b>		
	133,837,372	131,096,850
<b>TOTAL VALUE OF ALL TAXABLE PROPERTY</b>	<b>\$ 10,271,803,111</b>	<b>\$ 5,655,223,569</b>
<b>EXEMPT &amp; SPECIALLY ASSESSED PROPERTY</b>		
<b>Partially &amp; Totally Exempt</b>		
Historic Property	3,083,110	1,105,247
Enterprise Zone Property	24,229,342	7,892,901
Environmentally Sensitive Logging Equip	1,615,478	678,280
Publicly Owned Property	847,632,906	1,107,370
Privately Owned Property	769,393	653,352
Churches, Charitable, Private Schools, Fraternal Organizations, & Misc.	234,622,366	7,748,666
<b>Specially Assessed Property</b>		
Farm Property	177,119,020	11,404,520
Forest Property	529,161,830	14,482,990
Open Space Land	4,307,310	604,160
Low Income Rental Housing	30,724,170	7,285,090
<b>TOTAL EXEMPT &amp; SPECIALLY ASSESSED PROPERTY</b>	<b>\$ 1,853,264,925</b>	<b>52,962,576</b>

\* Under Measure 50, the assessed value of property is determined in total, and can not be separated into component parts.  
 \*\* Veteran's exemptions applied against Assessed Value only



**STATEMENT of TAXES**  
 and  
**SUMMARY OF ASSESSMENT ROLL**  
 for  
**Josephine County, Oregon**



**FISCAL YEAR ENDING  
 JUNE 30, 2009  
 ASSESSMENT  
 2008**

**Total assessed value of taxable property  
 \$5,655,223,569**

**Total taxes and assessments imposed in county  
 \$56,523,949.83**

**2008-09 ASSESSED VALUES, TAX RATES, TAXES & ASSESSMENTS BY DISTRICT**

District	Assessed Value					Amount Extended				Loss due to M5 Compression	Additional Taxes & Penalties	Amount to be Received
		Permanent Rate	Local Option	Exempt Bond	Total Rate	Permanent Levy	Local Option	Bonds	Total Amount To Be Raised			
Josephine County	5,655,223,569	0.5867	-	0.2006	0.7873	3,317,922.07	-	1,134,439.69	4,452,361.76	(0.35)	37,571.75	4,489,933.16
City of Grants Pass	2,318,499,838	4.1335	1.4900	0.5003	6.1238	9,583,519.93	3,454,566.03	1,159,946.51	14,198,032.47	(7.70)	6,595.32	14,204,620.09
City of Cave Junction	113,781,243	1.8959	-	-	1.8959	215,717.12	-	-	215,717.12	-	-	215,717.12
Three Rivers School Dist	3,153,925,808	3.7262	-	0.5613	4.2875	11,752,160.35	-	1,770,298.99	13,522,459.34		38,822.74	13,561,282.08
Grants Pass School Dist #7	2,501,297,761	4.5248	-	1.6813	6.2061	11,317,871.65	-	4,205,433.04	15,523,304.69	(81,149.71)	21,448.84	15,463,603.82
Rogue Community College	5,655,223,569	0.5128	-	-	0.5128	2,900,004.37	-	-	2,900,004.37	(9,196.68)	6,415.59	2,897,223.28
Southern Oregon ESD	5,655,223,569	0.3524	-	-	0.3524	1,992,903.56	-	-	1,992,903.56	(6,319.91)	4,408.88	1,990,992.53
Applegate RFPD #9	46,513,900	1.6787	0.8500	-	2.5287	78,082.93	39,536.90	-	117,619.83	-	118.27	117,738.10
Illinois Valley RFPD #1	483,734,443	1.8701	-	0.3914	2.2615	904,632.29	-	189,334.10	1,093,966.39	(0.29)	1,731.01	1,095,697.11
Williams RFPD	130,069,820	1.0552	0.5300	-	1.5852	137,249.67	68,937.10	-	206,186.77	-	259.70	206,446.47
Wolf Creek RFPD	27,717,084	2.1865	0.7900	-	2.9765	60,603.38	21,896.53	-	82,499.91	-	235.08	82,734.99
Jos Co 4H/Ext Service	5,655,223,569	0.0459	-	-	0.0459	259,577.33	-	-	259,577.33	(0.02)	574.26	260,151.57
Kerby Water District	4,357,993	-	-	1.9045	1.9045	-	-	8,299.76	8,299.76	-	-	8,299.76
Special Assessments:												
City of Grants Pass Delinquent Sewer									7,769.14			7,769.14
Harbeck-Fruitdale Delinquent Sewer									7,288.44			7,288.44
Redwood Sewer Delinquent Charges									10,999.93			10,999.93
Ft Vannoy Irrigation District									51,377.66			51,377.66
Ombudsman Fees									18,288.00	(84.43)		18,203.57
OR Forestry Fire, Timber & Surcharge									1,833,871.01			1,833,871.01
									56,502,527.48	(96,759.09)	118,181.44	56,523,949.83

**Separate & Combined Tax Rates for the Various Taxing Districts in Josephine County - Tax Year 2008/2009**

Code 1 - City of Grants Pass School District #7		Code 2 - City of Cave Junction Three Rivers School District		Code 3 - Josephine County School District #7		Code 4 - Illinois Valley RFPD #1 Three Rivers School District		Code 5 - Josephine County Three Rivers School District		Code 6 - Williams RFPD Three Rivers School District	
*Josephine County	0.7873	Josephine County	0.7873	Josephine County	0.7873	Josephine County	0.7873	Josephine County	0.7873	Josephine County	0.7873
*City of Grants Pass	6.1238	City of Cave Junction	1.8959	Grants Pass School Dist #7	6.2061	Illinois Valley RFPD #1	2.2615	Three Rivers School District	4.2875	Williams RFPD	1.5852
*Grants Pass School Dist #7	6.2061	Illinois Valley RFPD #1	2.2615	Rogue Community College	0.5128	Three Rivers School District	4.2875	Rogue Community College	0.5128	Three Rivers School District	4.2875
*Rogue Community College	0.5128	Three Rivers School District	4.2875	Southern Oregon ESD	0.3524	Rogue Community College	0.5128	Southern Oregon ESD	0.3524	Rogue Community College	0.5128
*Southern Oregon ESD	0.3524	Rogue Community College	0.5128	4H/Extension	0.0459	Southern Oregon ESD	0.3524	4H/Extension	0.0459	Southern Oregon ESD	0.3524
*4H/Extension	0.0459	Southern Oregon ESD	0.3524	Total Tax Rate:	7.9045	4H/Extension	0.0459	Total Tax Rate:	5.9859	4H/Extension	0.0459
GP Redevelopment Agency	-	4H/Extension	0.0459			Total Tax Rate:	8.2474			Total Tax Rate:	7.5711
Total Tax Rate:	14.0283	Total Tax Rate:	10.1433								

Code 7 - Harbeck-Fruitdale Sewer School District #7		Code 8 - Harbeck-Fruitdale Sewer Three Rivers School District		Code 9 - Redwood Sewer District School District #7		Code 10 - Redwood Sewer District Three Rivers School District		Code 11 - Wolf Creek RFPD Three Rivers School District		Code 14 - Applegate RFPD #9 Three Rivers School District	
Josephine County	0.7873	Josephine County	0.7873	Josephine County	0.7873	Josephine County	0.7873	Josephine County	0.7873	Josephine County	0.7873
Harbeck-Fruitdale Sewer Dist	-	Harbeck-Fruitdale Sewer Dist	-	Redwood Sewer Service Dist	-	Redwood Sewer Service Dist	-	Wolf Creek RFPD	2.9765	Applegate RFPD #9	2.5287
Grants Pass School Dist #7	6.2061	Three Rivers School District	4.2875	Grants Pass School Dist #7	6.2061	Three Rivers School District	4.2875	Three Rivers School District	4.2875	Three Rivers School District	4.2875
Rogue Community College	0.5128	Rogue Community College	0.5128	Rogue Community College	0.5128	Rogue Community College	0.5128	Rogue Community College	0.5128	Rogue Community College	0.5128
Southern Oregon ESD	0.3524	Southern Oregon ESD	0.3524	Southern Oregon ESD	0.3524	Southern Oregon ESD	0.3524	Southern Oregon ESD	0.3524	Southern Oregon ESD	0.3524
4H/Extension	0.0459	4H/Extension	0.0459	4H/Extension	0.0459	4H/Extension	0.0459	4H/Extension	0.0459	4H/Extension	0.0459
Total Tax Rate:	7.9045	Total Tax Rate:	5.9859	Total Tax Rate:	7.9045	Total Tax Rate:	5.9859	Total Tax Rate:	8.9624	Total Tax Rate:	8.5146

Code 15 - City of Grants Pass Three Rivers School District		Code 16 - City of Grants Pass Redwood Sewer District		Code 18 - Illinois Valley RFPD #1 Kerby Water District		Code 19 - Josephine County Kerby Water District	
*Josephine County	0.7873	*Josephine County	0.7873	Josephine County	0.7873	Josephine County	0.7873
*City of Grants Pass	6.1238	*City of Grants Pass	6.1238	Illinois Valley RFPD #1	2.2615	Three Rivers School District	4.2875
Three Rivers School District	4.2875	Redwood Sewer Service Dist	-	Three Rivers School District	4.2875	Rogue Community College	0.5128
*Rogue Community College	0.5128	*Grants Pass School Dist #7	6.2061	Rogue Community College	0.5128	Southern Oregon ESD	0.3524
*Southern Oregon ESD	0.3524	*Rogue Community College	0.5128	Southern Oregon ESD	0.3524	4H/Extension	0.0459
*4H/Extension	0.0459	*Southern Oregon ESD	0.3524	4H/Extension	0.0459	Kerby Water District	1.9045
Total Tax Rate:	12.1097	*4H/Extension	0.0459	Kerby Water District	1.9045	Total Tax Rate:	7.8904
		Total Tax Rate:	14.0283	Total Tax Rate:	10.1519		

The tax rates are BILLING RATES and are not to be confused with the Measure 50 PERMANENT RATES. Also, be advised that application of these code area billing rates to an individual account's assessed value MAY NOT produce the actual tax amount billed under Measure 5.