

**CERTIFICATION:**

STATE OF OREGON )  
 ) ss  
 COUNTY OF JOSEPHINE )

I, Constance L Roach, 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.

Constance L Roach  
 Josephine County Assessor  
 October 3, 2011

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 2011 was January 1. The fiscal year, or tax year, commenced on July 1, 2011 and ends on June 30, 2012. July 1 is the effective lien date.

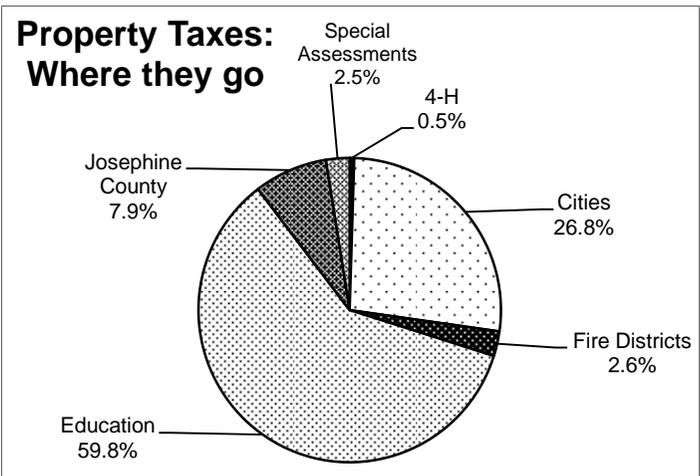
**Josephine County Assessor**  
 500 NW 6<sup>th</sup> Street Dept 3  
 Grants Pass, Oregon 97526  
 (541) 474-5260

**SUMMARY OF ASSESSMENT ROLL  
 JOSEPHINE COUNTY, OREGON  
 Fiscal Year Ending June 30, 2012**

	REAL MARKET VALUE	TAXABLE ASSESSED VALUE
<b>REAL PROPERTY</b>		
Land	\$ 3,496,317,979	*
Improvements	3,687,193,970	*
Gross Real Property	7,183,511,949	5,836,492,577
Less: Veteran's Exemptions **		27,243,770
<b>TOTAL</b>	<b>7,183,511,949</b>	<b>5,809,248,807</b>
<b>PERSONAL PROPERTY</b>	114,718,644	114,715,188
<b>MANUFACTURED STRUCTURES</b>		
All Manufactured Structures	92,517,810	91,593,800
Less: Veteran's and Active Duty Exemptions **		3,333,160
<b>TOTAL</b>	<b>92,517,810</b>	<b>88,260,640</b>
<b>NON-PROFIT HOUSING (billed direct to state)</b>	2,332,400	1,864,250
<b>PUBLIC UTILITIES</b>	181,918,688	168,844,380
<b>TOTAL VALUE OF ALL TAXABLE PROPERTY</b>	<b>\$ 7,574,999,491</b>	<b>\$ 6,182,933,265</b>
<b>EXEMPT &amp; SPECIALLY ASSESSED PROPERTY</b>		
<b>Partially &amp; Totally Exempt</b>		
Historic Property	629,530	252,505
Enterprise Zone Property	13,836,487	6,884,217
Environmentally Sensitive Logging Equip	1,509,846	958,590
Publicly Owned Property	703,488,389	4,778,820
Privately Owned Property	857,418	738,915
Churches, Charitable, Private Schools, Fraternal Organizations, & Misc.	240,714,466	14,530,441
<b>Specially Assessed Property</b>		
Farm Property	123,241,180	11,306,960
Forest Property	353,910,800	19,063,790
Open Space and Conservation Easements	2,412,390	48,120
Low Income Rental Housing	27,799,900	6,741,440
<b>TOTAL EXEMPT &amp; SPECIALLY ASSESSED PROPERTY</b>	<b>\$ 1,468,400,406</b>	<b>65,303,798</b>

\* Under Measure 50, the assessed value of property is determined in total, and can not be separated into component parts.

\*\* Veteran's and Active Duty exemptions applied against Assessed Value only



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



**FISCAL YEAR ENDING  
 JUNE 30, 2012**

**ASSESSMENT  
 2011**

**Total assessed value of taxable property  
 \$6,182,933,265**

**Total taxes and assessments imposed in county  
 \$60,194,148.08**

**2011-12 ASSESSED VALUES, TAX RATES, TAXES & ASSESSMENTS BY DISTRICT**

District	Assessed Value	Amount Extended				Total Amount To Be Raised	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
Josephine County	6,182,933,265	0.5867	-	0.1665	0.7532	3,627,526.95	-	1,029,458.39	4,656,989.29	(1.15)	70,105.44	4,727,093.58
City of Grants Pass	2,508,735,657	4.1335	1.7900	0.4053	6.3288	10,369,858.84	4,490,636.83	1,016,790.56	15,877,287.76	(13.11)	13,727.75	15,891,002.40
City of Cave Junction	113,643,746	1.8959	-	-	1.8959	215,457.18	-	-	215,457.67	-	32.68	215,490.35
Three Rivers School Dist	3,467,029,034	3.7262	-	0.5198	4.2460	12,918,843.59	-	1,802,161.69	14,721,009.53	-	44,139.14	14,765,148.67
Grants Pass School Dist #7	2,715,904,231	4.5248	-	1.4413	5.9661	12,288,923.46	-	3,914,432.77	16,203,357.15	(335,528.29)	17,060.33	15,884,889.19
Rogue Community College	6,182,933,265	0.5128	-	-	0.5128	3,170,608.18	-	-	3,170,610.57	(38,024.78)	6,797.19	3,139,382.98
Southern Oregon ESD	6,182,933,265	0.3524	-	-	0.3524	2,178,865.68	-	-	2,178,870.39	(26,131.57)	4,671.06	2,157,409.88
Applegate RFPD #9	52,591,275	1.6787	0.8500	-	2.5287	88,284.97	44,702.58	-	132,987.67	-	225.71	133,213.38
Illinois Valley RFPD #1	520,072,480	1.8701	-	0.2984	2.1685	972,587.54	-	155,189.63	1,127,778.88	(1.28)	3,282.76	1,131,060.36
Williams RFPD	143,492,749	1.0552	0.5300	-	1.5852	151,413.55	76,051.16	-	227,464.73	-	1,013.88	228,478.61
Wolf Creek RFPD	29,120,042	2.1865	0.6900	-	2.8765	63,670.97	20,092.83	-	83,764.01	(1.31)	146.00	83,908.70
Jos Co 4H/Ext Service	6,182,933,265	0.0459	-	-	0.0459	283,796.64	-	-	283,798.91	(0.09)	608.41	284,407.23
Kerby Water District	10,683,438	-	-	3.1356	3.1356	-	-	33,498.99	33,498.96	-	-	33,498.96
Special Assessments:												
City of Grants Pass Delinquent Sewer									23,844.06	-	-	23,844.06
Redwood Sewer Delinquent Charges									12,128.81	-	-	12,128.81
Ft Vannoy Irrigation District									49,322.40	-	-	49,322.40
Ombudsman Fees									17,730.00	(333.38)	-	17,396.62
OR Forestry Fire, Timber & Surcharge									1,416,471.92	-	-	1,416,471.92
									<b>60,432,372.69</b>	<b>(400,034.96)</b>	<b>161,810.35</b>	<b>60,194,148.08</b>

Separate & Combined Tax Rates for the Various Taxing Districts in Josephine County - Tax Year 2011/2012									
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	
Josephine County	0.7532	Josephine County	0.7532	Josephine County	0.7532	Josephine County	0.7532	Josephine County	0.7532
City of Grants Pass	6.3288	City of Cave Junction	1.8959	Grants Pass School Dist #7	5.9661	Illinois Valley RFPD #1	2.1685	Three Rivers School District	4.2460
Grants Pass School Dist #7	5.9661	Illinois Valley RFPD #1	2.1685	Rogue Community College	0.5128	Three Rivers School District	4.2460	Rogue Community College	0.5128
Rogue Community College	0.5128	Three Rivers School District	4.2460	Southern Oregon ESD	0.3524	Rogue Community College	0.5128	Southern Oregon ESD	0.3524
Southern Oregon ESD	0.3524	Rogue Community College	0.5128	4H/Extension	0.0459	Southern Oregon ESD	0.3524	4H/Extension	0.0459
4H/Extension	0.0459	Southern Oregon ESD	0.3524	Total Tax Rate:	7.6304	4H/Extension	0.0459	Total Tax Rate:	5.9103
		4H/Extension	0.0459			Total Tax Rate:	8.0788		
Total Tax Rate:	13.9592	Total Tax Rate:	9.9747						

Code 6 - Williams RFPD 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	0.7532	Josephine County	0.7532	Josephine County	0.7532	Josephine County	0.7532	Josephine County	0.7532
Williams RFPD	1.5852	Redwood Sewer Service Dist	-	Redwood Sewer Service Dist	-	Wolf Creek RFPD	2.8765	Applegate RFPD #9	2.5287
Three Rivers School District	4.2460	Grants Pass School Dist #7	5.9661	Three Rivers School District	4.2460	Three Rivers School District	4.2460	Three Rivers School District	4.2460
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
4H/Extension	0.0459	4H/Extension	0.0459	4H/Extension	0.0459	4H/Extension	0.0459	4H/Extension	0.0459
Total Tax Rate:	7.4955	Total Tax Rate:	7.6304	Total Tax Rate:	5.9103	Total Tax Rate:	8.7868	Total Tax Rate:	8.4390

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	0.7532	Josephine County	0.7532	Josephine County	0.7532	Josephine County	0.7532
City of Grants Pass	6.3288	City of Grants Pass	6.3288	Illinois Valley RFPD #1	2.1685	Three Rivers School District	4.2460
Three Rivers School District	4.2460	Redwood Sewer Service Dist	-	Three Rivers School District	4.2460	Rogue Community College	0.5128
Rogue Community College	0.5128	Grants Pass School Dist #7	5.9661	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	3.1356
Total Tax Rate:	12.2391	4H/Extension	0.0459	Kerby Water District	3.1356	Total Tax Rate:	9.0459
		Total Tax Rate:	13.9592	Total Tax Rate:	11.2144		

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.