

**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, 2012

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.

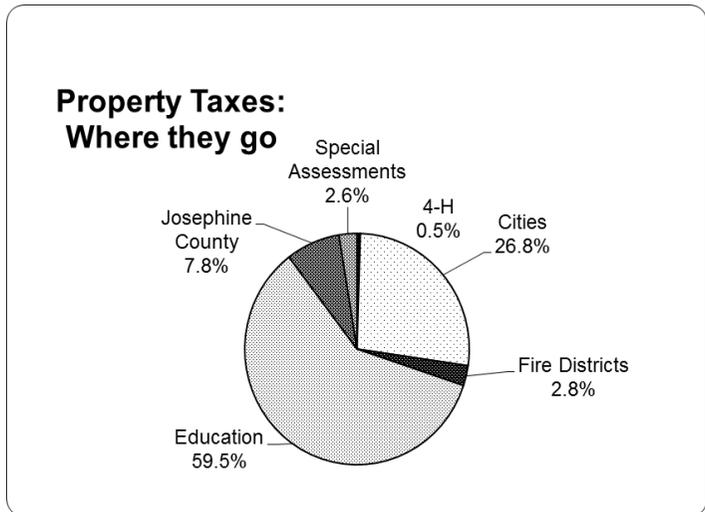
The ASSESSMENT DATE for 2012 was January 1. The fiscal year, or tax year, commenced on July 1, 2012 and ends on June 30, 2013. July 1 is the effective lien date.

**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, 2013**

	REAL MARKET VALUE	TAXABLE ASSESSED VALUE
<b>REAL PROPERTY</b>		
Land	\$ 3,203,371,248	*
Improvements	3,721,692,430	*
Gross Real Property	6,925,063,678	5,962,112,599
Less: Veteran's Exemptions **		29,947,930
<b>TOTAL</b>	<b>6,925,063,678</b>	<b>5,932,164,669</b>
<b>PERSONAL PROPERTY</b>		
	112,497,014	112,494,013
<b>MANUFACTURED STRUCTURES</b>		
All Manufactured Structures	59,082,580	58,435,260
Less: Veteran's and Active Duty Exemptions **		2,573,390
<b>TOTAL</b>	<b>59,082,580</b>	<b>55,861,870</b>
<b>NON-PROFIT HOUSING (billed direct to state)</b>		
	2,094,400	1,947,980
<b>PUBLIC UTILITIES</b>		
	176,996,067	164,800,900
<b>TOTAL VALUE OF ALL TAXABLE PROPERTY</b>	<b>\$ 7,275,733,739</b>	<b>\$ 6,267,269,432</b>
<b>EXEMPT &amp; SPECIALLY ASSESSED PROPERTY</b>		
<b>Partially &amp; Totally Exempt</b>		
Business/Housing/Misc.	52,107,897	25,578,993
Publicly Owned Property	705,327,898	5,034,930
Social Welfare Exemptions	252,207,465	21,445,606
<b>Specially Assessed Property</b>		
Farm Property	107,771,090	11,938,600
Forest Property	314,849,390	19,246,720
Open Space and Conservation Easements	3,196,860	619,190
Low Income Rental Housing	27,249,890	6,841,640
<b>TOTAL EXEMPT &amp; SPECIALLY ASSESSED PROPERTY</b>	<b>\$ 1,462,710,490</b>	<b>90,705,679</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, 2013**

**ASSESSMENT  
 2012**

**Total assessed value of taxable property  
 \$6,267,269,432**

**Total taxes and assessments imposed in county  
 \$61,144,504.06**

**2012-13 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	6,267,269,432	0.5867	-	0.1675	0.7542	3,677,009.63	-	1,049,773.42	4,726,783.05	(0.64)	74,484.31	4,801,266.72
City of Grants Pass	2,560,620,162	4.1335	1.7900	0.4015	6.3250	10,584,324.25	4,583,512.14	1,028,088.82	16,195,925.21	(8.78)	389.86	16,196,306.29
City of Cave Junction	103,078,321	1.8959	-	-	1.8959	195,426.96	-	-	195,426.96	-	-	195,426.96
Three Rivers School Dist	3,500,644,112	3.7262	-	0.5599	4.2861	13,044,102.32	-	1,960,014.13	15,004,116.45	-	90,723.06	15,094,839.51
Grants Pass School Dist #7	2,766,625,320	4.5248	-	1.3720	5.8968	12,518,427.56	-	3,795,810.65	16,314,238.21	(417,138.86)	12,092.75	15,909,192.10
Rogue Community College	6,267,269,432	0.5128	-	-	0.5128	3,213,860.43	-	-	3,213,860.43	(47,275.19)	11,905.95	3,178,791.19
Southern Oregon ESD	6,267,269,432	0.3524	-	-	0.3524	2,208,587.97	-	-	2,208,587.97	(32,488.09)	8,181.86	2,184,281.74
Applegate RFPD #9	52,482,180	1.6787	0.8500	-	2.5287	88,101.84	44,609.97	-	132,711.81	-	-	132,711.81
Illinois Valley RFPD #1	519,782,960	1.8701	0.2500	0.3071	2.4272	972,046.33	129,952.55	159,625.48	1,261,624.36	(1.22)	4,983.18	1,266,606.32
Williams RFPD	146,988,858	1.0552	0.5300	-	1.5852	155,102.67	77,904.07	-	233,006.74	-	288.87	233,295.61
Wolf Creek RFPD	26,872,756	2.1865	0.6900	-	2.8765	58,757.31	18,542.25	-	77,299.56	(1.29)	26.05	77,324.32
Jos Co 4H/Ext Service	6,267,269,432	0.0459	-	-	0.0459	287,671.02	-	-	287,671.02	(0.06)	1,065.66	288,736.62
Kerby Water District	11,254,976	-	-	2.9764	2.9764	-	-	33,499.31	33,499.31	-	-	33,499.31
Special Assessments:												
City of Grants Pass Delinquent Sewer and SDCs									26,840.19	-	-	26,840.19
Redwood Sewer Delinquent Charges									12,456.25	-	-	12,456.25
Ft Vannoy Irrigation District									45,876.05	-	-	45,876.05
Ombudsman Fees									17,328.00	(356.82)	-	16,971.18
OR Forestry Fire, Timber & Surcharge									1,450,381.89	-	-	1,450,381.89
									<b>61,437,633.46</b>	<b>(497,270.95)</b>	<b>204,141.55</b>	<b>61,144,504.06</b>

Separate & Combined Tax Rates for the Various Taxing Districts in Josephine County - Tax Year 2012/2013									
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	0.7542	Josephine County	0.7542	Josephine County	0.7542	Josephine County	0.7542	Josephine County	0.7542
City of Grants Pass	6.3250	City of Cave Junction	1.8959	Grants Pass School Dist #7	5.8968	Illinois Valley RFPD #1	2.4272	Three Rivers School District	4.2861
Grants Pass School Dist #7	5.8968	Illinois Valley RFPD #1	2.4272	Rogue Community College	0.5128	Three Rivers School District	4.2861	Rogue Community College	0.5128
Rogue Community College	0.5128	Three Rivers School District	4.2861	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			4H/Extension	0.0459		
		4H/Extension	0.0459						
Total Tax Rate:	13.8871	Total Tax Rate:	10.2745	Total Tax Rate:	7.5621	Total Tax Rate:	8.3786	Total Tax Rate:	5.9514

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	0.7542	Josephine County	0.7542	Josephine County	0.7542	Josephine County	0.7542	Josephine County	0.7542
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	4.2861	Grants Pass School Dist #7	5.8968	Three Rivers School District	4.2861	Three Rivers School District	4.2861	Three Rivers School District	4.2861
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:	7.5366	Total Tax Rate:	7.5621	Total Tax Rate:	5.9514	Total Tax Rate:	8.8279	Total Tax Rate:	8.4801

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	0.7542	Josephine County	0.7542	Josephine County	0.7542	Josephine County	0.7542
City of Grants Pass	6.3250	City of Grants Pass	6.3250	Illinois Valley RFPD #1	2.4272	Three Rivers School District	4.2861
Three Rivers School District	4.2861	Redwood Sewer Service Dist	-	Three Rivers School District	4.2861	Rogue Community College	0.5128
Rogue Community College	0.5128	Grants Pass School Dist #7	5.8968	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	2.9764
		4H/Extension	0.0459	Kerby Water District	2.9764		
Total Tax Rate:	12.2764	Total Tax Rate:	13.8871	Total Tax Rate:	11.3550	Total Tax Rate:	8.9278