

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 4, 2013

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 2013 was January 1. The fiscal year, or tax year, commenced on July 1, 2013 and ends on June 30, 2014. July 1 is the effective lien date.

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

**SUMMARY OF ASSESSMENT ROLL
 JOSEPHINE COUNTY, OREGON
 Fiscal Year Ending June 30, 2014**

	REAL MARKET VALUE	TAXABLE ASSESSED VALUE
REAL PROPERTY		
Land	\$ 3,130,804,568	*
Improvements	3,925,319,210	*
Gross Real Property	7,056,123,778	6,139,509,459
Less: Veteran's Exemptions **		31,284,930
TOTAL	7,056,123,778	6,108,224,529
PERSONAL PROPERTY	108,819,330	108,816,388
MANUFACTURED STRUCTURES		
All Manufactured Structures	58,153,840	57,129,700
Less: Veteran's and Active Duty Exemptions **		2,272,030
TOTAL	58,153,840	54,857,670
NON-PROFIT HOUSING (billed direct to state)	2,094,400	1,943,580
PUBLIC UTILITIES	180,366,378	171,860,700
TOTAL VALUE OF ALL TAXABLE PROPERTY	\$ 7,405,557,726	\$ 6,445,702,867
EXEMPT & SPECIALLY ASSESSED PROPERTY		
Partially & Totally Exempt		
Business/Housing/Misc.	59,012,428	34,717,435
Publicly Owned Property	673,002,848	5,082,230
Social Welfare Exemptions	254,586,509	27,219,148
Specially Assessed Property		
Farm Property	105,115,540	12,256,880
Forest Property	305,730,102	19,792,710
Open Space and Conservation Easements	3,542,450	663,640
Low Income Rental Housing	27,262,880	6,878,700
TOTAL EXEMPT & SPECIALLY ASSESSED PROPERTY	\$ 1,428,252,757	106,610,743

* 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**

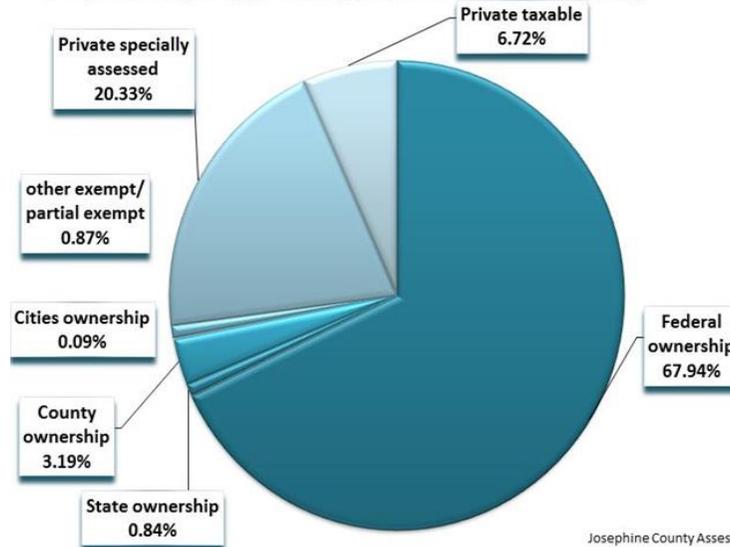


**FISCAL YEAR ENDING
 JUNE 30, 2014
 ASSESSMENT
 2013**

**Total assessed value of taxable property
 \$6,445,702,867**

**Total taxes and assessments imposed in county
 \$58,646,355.34**

2013 Taxable Status of Josephine County Property
 Josephine County has approximately 1,035,340 acres within its boundary



2013-14 ASSESSED VALUES, TAX RATES, & ASSESSMENTS BY DISTRICT

District	Assessed Value	Amount Extended				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	6,445,702,867	0.5867	-	0.1597	0.7464	3,781,696.75	-	1,029,380.89	4,811,077.64	(0.44)	49,984.62	4,861,061.82
City of Grants Pass	2,624,936,968	4.1335	1.7900	0.3857	6.3092	10,850,177.67	4,698,638.00	1,012,439.37	16,561,255.04	(5.87)	2,785.06	16,564,034.23
City of Cave Junction	102,091,912	1.8959	-	-	1.8959	193,556.55	-	-	193,556.55	-	-	193,556.55
Three Rivers School Dist	3,605,138,188	3.7262	-	0.5576	4.2838	13,433,466.37	-	2,010,227.47	15,443,693.84	-	40,997.14	15,484,690.98
Grants Pass School Dist #7	2,840,564,679	4.5248	-	-	4.5248	12,852,988.25	-	-	12,852,988.25	(468,866.46)	4,658.82	12,388,780.61
Rogue Community College	6,445,702,867	0.5128	-	-	0.5128	3,305,359.70	-	-	3,305,359.70	(53,136.92)	5,435.60	3,257,658.38
Southern Oregon ESD	6,445,702,867	0.3524	-	-	0.3524	2,271,467.81	-	-	2,271,467.81	(36,516.86)	3,735.39	2,238,686.34
Applegate RFPD #9	54,486,597	1.6787	0.8500	-	2.5287	91,466.67	46,313.84	-	137,780.51	-	9.02	137,789.53
Illinois Valley RFPD #1	525,639,921	1.8701	0.2500	0.3297	2.4498	982,999.31	131,416.58	173,304.75	1,287,720.64	(1.16)	1,997.04	1,289,716.52
Williams RFPD	152,567,697	1.0552	0.5300	-	1.5852	160,989.51	80,861.01	-	241,850.52	-	230.45	242,080.97
Wolf Creek RFPD	28,181,604	2.1865	0.5900	-	2.7765	61,619.26	16,627.14	-	78,246.40	(0.65)	333.43	78,579.18
Jos Co 4H/Ext Service	6,445,702,867	0.0459	-	-	0.0459	295,860.34	-	-	295,860.34	(0.04)	486.52	296,346.82
Kerby Water District	11,075,229	-	-	3.0247	3.0247	-	-	33,499.37	33,499.37	-	-	33,499.37
Special Assessments:												
City of Grants Pass Delinquent Sewer & SDCs									51,455.87	-	-	51,455.87
Ft Vannoy Irrigation District									45,041.94	-	-	45,041.94
Ombudsman Fees									16,536.00	(311.00)	-	16,225.00
OR Forestry Fire, Timber & Surcharge									1,467,151.23	-	-	1,467,151.23
									59,094,541.65	(558,839.40)	110,653.09	58,646,355.34

Separate & Combined Tax Rates for the Various Taxing Districts in Josephine County - Tax Year 2013/14			
Code 1 - City of Grants Pass School District #7		Code 2 - City of Cave Junction Three Rivers School District	
Josephine County	0.7464	Josephine County	0.7464
City of Grants Pass	6.3092	City of Cave Junction	1.8959
Grants Pass School Dist #7	4.5248	Illinois Valley RFPD #1	2.4498
Rogue Community College	0.5128	Three Rivers School District	4.2838
Southern Oregon ESD	0.3524	Rogue Community College	0.5128
4H/Extension	0.0459	Southern Oregon ESD	0.3524
		4H/Extension	0.0459
Total Tax Rate:	12.4915	Total Tax Rate:	10.2870
Code 4 - Illinois Valley RFPD #1 Three Rivers School District		Code 5 - Josephine County Three Rivers School District	
Josephine County	0.7464	Josephine County	0.7464
Illinois Valley RFPD #1	2.4498	Three Rivers School District	4.2838
Three Rivers School District	4.2838	Rogue Community College	0.5128
Rogue Community College	0.5128	Southern Oregon ESD	0.3524
Southern Oregon ESD	0.3524	4H/Extension	0.0459
4H/Extension	0.0459		
Total Tax Rate:	8.3911	Total Tax Rate:	5.9413
Code 11 - Wolf Creek RFPD Three Rivers School District		Code 14 - Applegate RFPD #9 Three Rivers School District	
Josephine County	0.7464	Josephine County	0.7464
Wolf Creek RFPD	2.7765	Applegate RFPD #9	2.5287
Three Rivers School District	4.2838	Three Rivers School District	4.2838
Rogue Community College	0.5128	Rogue Community College	0.5128
Southern Oregon ESD	0.3524	Southern Oregon ESD	0.3524
4H/Extension	0.0459	4H/Extension	0.0459
Total Tax Rate:	8.7178	Total Tax Rate:	8.4700
Code 18 - Illinois Valley RFPD #1 Kerby Water District		Code 15 - City of Grants Pass Three Rivers School District	
Josephine County	0.7464	Josephine County	0.7464
Illinois Valley RFPD #1	2.4498	City of Grants Pass	6.3092
Three Rivers School District	4.2838	Three Rivers School District	4.2838
Rogue Community College	0.5128	Rogue Community College	0.5128
Southern Oregon ESD	0.3524	Southern Oregon ESD	0.3524
4H/Extension	0.0459	4H/Extension	0.0459
Kerby Water District	3.0247		
Total Tax Rate:	11.4158	Total Tax Rate:	12.2505

