

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, 2014

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 2014 was January 1. The fiscal year, or tax year, commenced on July 1, 2014 and ends on June 30, 2015. 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, 2015**

	REAL MARKET VALUE	TAXABLE ASSESSED VALUE
REAL PROPERTY		
Land	\$ 3,238,964,829	*
Improvements	4,461,550,540	*
Gross Real Property	7,700,515,369	6,387,038,324
Less: Veteran's and Active Duty Exemptions **		33,271,690
TOTAL	7,700,515,369	6,353,766,634
PERSONAL PROPERTY	109,901,237	109,898,701
MANUFACTURED STRUCTURES		
All Manufactured Structures	57,928,880	56,527,350
Less: Veteran's Exemptions **		2,319,710
TOTAL	57,928,880	54,207,640
NON-PROFIT HOUSING (billed direct to state)	2,145,900	2,001,870
PUBLIC UTILITIES	192,745,277	186,685,439
TOTAL VALUE OF ALL TAXABLE PROPERTY	\$ 8,063,236,663	\$ 6,706,560,284
EXEMPT & SPECIALLY ASSESSED PROPERTY		
Partially & Totally Exempt		
Business/Housing/Misc.	77,906,947	43,382,247
Publicly Owned Property	691,338,112	5,247,180
Social Welfare Exemptions	258,070,166	28,109,166
Specially Assessed Property		
Farm Property	110,953,510	12,153,300
Forest Property	329,029,120	19,513,850
Open Space	2,899,680	590,780
Conservation Easements	811,690	58,430
Low Income Rental Housing	27,267,630	6,883,090
TOTAL EXEMPT & SPECIALLY ASSESSED PROPERTY	\$ 1,498,276,855	115,938,043

* 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**



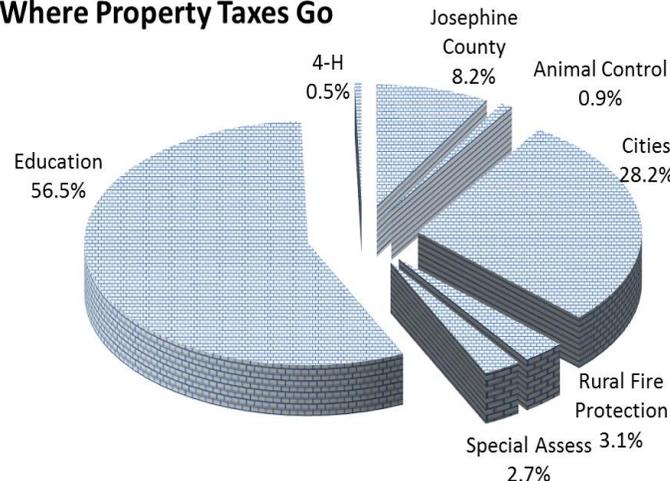
**FISCAL YEAR ENDING
 JUNE 30, 2015**

**ASSESSMENT
 2014**

**Total assessed value of taxable property
 \$6,706,560,284**

**Total taxes and assessments imposed in county
 \$61,820,315.89**

Where Property Taxes Go



2014-15 ASSESSED VALUES, TAX RATES, TAXES & ASSESSMENTS BY DISTRICT

District	Assessed Value	Amount Extended			Total Rate	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		Permanent Levy	Local Option	Bonds				
Josephine County	6,706,560,284	0.5867	0.0800	0.1580	0.8247	3,934,741.59	536,524.70	1,059,638.56	5,530,904.85	(1.09)	68,353.60	5,599,257.36
City of Grants Pass	2,720,898,957	4.1335	1.7900	0.3997	6.3232	11,246,836.46	4,870,410.57	1,087,544.27	17,204,791.30	(8.02)	8,675.03	17,213,458.31
City of Cave Junction	110,380,133	1.8959	-	-	1.8959	209,269.08	-	-	209,269.08	-	446.98	209,716.06
Three Rivers School Dist	3,761,448,781	3.7262	-	0.5477	4.2739	14,015,912.10	-	2,060,147.41	16,076,059.51	-	73,636.37	16,149,695.88
Grants Pass School Dist #7	2,945,111,503	4.5248	-	-	4.5248	13,326,041.88	-	-	13,326,041.88	(318,312.69)	3,026.83	13,010,756.02
Rogue Community College	6,706,560,284	0.5128	-	-	0.5128	3,439,128.45	-	-	3,439,128.45	(36,075.01)	9,178.26	3,412,231.70
Southern Oregon ESD	6,706,560,284	0.3524	-	-	0.3524	2,363,395.62	-	-	2,363,395.62	(24,791.75)	6,307.34	2,344,911.21
Applegate RFPD #9	58,002,585	1.6787	0.9200	-	2.5987	97,369.01	53,362.48	-	150,731.49	-	748.50	151,479.99
Illinois Valley RFPD #1	554,455,354	1.8701	0.2500	0.4151	2.5352	1,036,886.65	138,621.42	230,154.91	1,405,662.98	(1.09)	9,772.01	1,415,433.90
Williams RFPD	160,665,231	1.0552	0.5300	-	1.5852	169,533.91	85,152.66	-	254,686.57	-	957.89	255,644.46
Wolf Creek RFPD	31,517,899	2.1865	0.5900	-	2.7765	68,913.95	18,595.53	-	87,509.48	(0.65)	-	87,508.83
Jos Co 4H/Ext Service	6,706,560,284	0.0459	-	-	0.0459	307,832.52	-	-	307,832.52	(0.05)	821.54	308,654.01
Kerby Water District	11,711,092	-	-	2.8605	2.8605	-	-	33,499.62	33,499.62	-	2,227.35	35,726.97
Special Assessments:												
City of Grants Pass Delinquent Sewer									53,735.02	-	-	53,735.02
Ft Vannoy Irrigation District									46,719.68	-	-	46,719.68
Ombudsman Fees									16,020.00	(303.51)	-	15,716.49
OR Forestry Fire, Timber & Surcharge									1,509,670.00	-	-	1,509,670.00
									62,015,658.05	(379,493.86)	184,151.70	61,820,315.89

Separate & Combined Tax Rates for the Various Taxing Districts in Josephine County - Tax Year 2014/15

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	
Josephine County	0.8247	Josephine County	0.8247	Josephine County	0.8247
City of Grants Pass	6.3232	City of Cave Junction	1.8959	Grants Pass School Dist #7	4.5248
Grants Pass School Dist #7	4.5248	Illinois Valley RFPD #1	2.5352	Rogue Community College	0.5128
Rogue Community College	0.5128	Three Rivers School District	4.2739	Southern Oregon ESD	0.3524
Southern Oregon ESD	0.3524	Rogue Community College	0.5128	4H/Extension	0.0459
4H/Extension	0.0459	Southern Oregon ESD	0.3524	Total Tax Rate:	6.2606
		4H/Extension	0.0459		
Total Tax Rate:	12.5838	Total Tax Rate:	10.4408		
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	0.8247	Josephine County	0.8247	Josephine County	0.8247
Illinois Valley RFPD #1	2.5352	Three Rivers School District	4.2739	Williams RFPD	1.5852
Three Rivers School District	4.2739	Rogue Community College	0.5128	Three Rivers School District	4.2739
Rogue Community College	0.5128	Southern Oregon ESD	0.3524	Rogue Community College	0.5128
Southern Oregon ESD	0.3524	4H/Extension	0.0459	Southern Oregon ESD	0.3524
4H/Extension	0.0459	Total Tax Rate:	6.0097	4H/Extension	0.0459
Total Tax Rate:	8.5449			Total Tax Rate:	7.5949
Code 11 - Wolf Creek RFPD Three Rivers School District		Code 14 - Applegate RFPD #9 Three Rivers School District		Code 15 - City of Grants Pass Three Rivers School District	
Josephine County	0.8247	Josephine County	0.8247	*Josephine County	0.8247
Wolf Creek RFPD	2.7765	Applegate RFPD #9	2.5987	*City of Grants Pass	6.3232
Three Rivers School District	4.2739	Three Rivers School District	4.2739	Three Rivers School District	4.2739
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
4H/Extension	0.0459	4H/Extension	0.0459	*4H/Extension	0.0459
Total Tax Rate:	8.7862	Total Tax Rate:	8.6084	Total Tax Rate:	12.3329
Code 18 - Illinois Valley RFPD #1 Kerby Water District		Code 19 - Josephine County Kerby Water District			
Josephine County	0.8247	Josephine County	0.8247		
Illinois Valley RFPD #1	2.5352	Three Rivers School District	4.2739		
Three Rivers School District	4.2739	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	2.8605		
Kerby Water District	2.8605	Total Tax Rate:	8.8702		
Total Tax Rate:	11.4054				

2014 Taxable Status of Josephine County Property

Josephine County has approximately 1,035,330 acres within its boundary

