

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
 September 30, 2015

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 2015 was January 1. The fiscal year, or tax year, commenced on July 1, 2015 and ends on June 30, 2016. July 1 is the effective lien date.

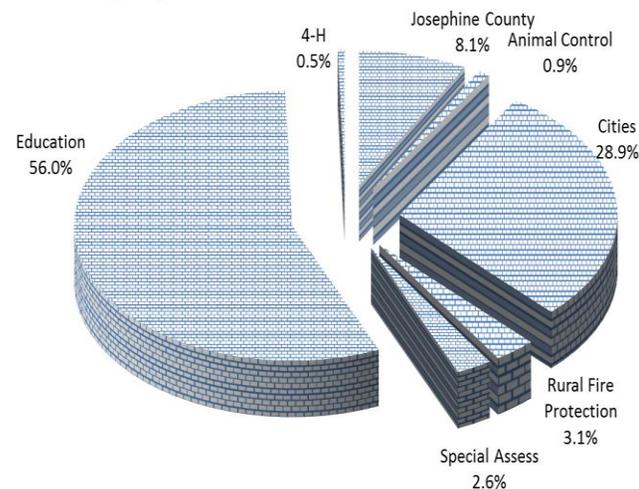
Josephine County Assessor
 500 NW 6th Street Dept 3
 Grants Pass, Oregon 97526
 (541) 474-5260

**SUMMARY OF ASSESSMENT ROLL
 JOSEPHINE COUNTY, OREGON
 Fiscal Year Ending June 30, 2016**

	REAL MARKET VALUE	TAXABLE ASSESSED VALUE
REAL PROPERTY		
Land	\$ 3,160,266,278	*
Improvements	4,639,886,870	*
Gross Real Property	7,800,153,148	6,590,023,414
Less: Veteran's and Active Duty Exemptions **		34,396,590
TOTAL	7,800,153,148	6,555,626,824
PERSONAL PROPERTY		
	117,366,508	117,364,057
MANUFACTURED STRUCTURES		
All Manufactured Structures	63,362,990	61,079,496
Less: Veteran's Exemptions **		2,327,030
TOTAL	63,362,990	58,752,466
NON-PROFIT HOUSING (billed direct to state)		
	2,145,900	2,031,900
PUBLIC UTILITIES		
	226,076,216	212,675,500
TOTAL VALUE OF ALL TAXABLE PROPERTY	\$ 8,209,104,762	\$ 6,946,450,747
EXEMPT & SPECIALLY ASSESSED PROPERTY		
Partially & Totally Exempt		
Business/Housing/Misc.	103,654,572	59,045,383
Publicly Owned Property	685,130,575	5,073,040
Social Welfare Exemptions	277,922,436	33,346,922
Specially Assessed Property		
Farm Property	107,167,890	12,483,460
Forest Property	322,322,200	20,623,770
Open Space	3,017,090	593,350
Conservation Easements	1,160,050	88,880
Low Income Rental Housing	27,134,410	6,353,320
TOTAL EXEMPT & SPECIALLY ASSESSED PROPERTY	\$ 1,527,509,223	137,608,125

* 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

Where Property Taxes Go



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



**FISCAL YEAR ENDING
 JUNE 30, 2016
 ASSESSMENT
 2015**

**Total assessed value of taxable property
 \$6,946,450,747**

**Total taxes and assessments imposed in county
 \$64,304,972.38**

2015-16 ASSESSED VALUES, TAX RATES, TAXES & ASSESSMENTS BY DISTRICT

District	Assessed Value	Amount Extended				Permanent Levy	Local Option	Bonds	Total Amount To Be Raised	Loss due to M5	Additional Taxes & Penalties	Amount to be Received
		Permanent Rate	Local Option	Exempt Bond	Total Rate							
Josephine County	6,946,450,747	0.5867	0.0800	0.1468	0.8135	4,075,486.92	555,715.88	1,019,740.91	5,650,943.71	(0.62)	89,390.16	5,740,333.25
City of Grants Pass	2,901,485,719	4.1335	1.7900	0.3900	6.3135	11,993,293.40	5,193,660.88	1,131,580.07	18,318,534.35	(3.44)	2,646.34	18,321,177.25
City of Cave Junction	122,065,518	1.8959	-	-	1.8959	231,424.64	-	-	231,424.64	-	18.02	231,442.66
Three Rivers School Dist	3,914,151,840	3.7262	-	0.5415	4.2677	14,584,915.05	-	2,119,515.56	16,704,430.61	-	44,756.39	16,749,187.00
Grants Pass School Dist #7	3,032,298,907	4.5248	-	-	4.5248	13,720,546.80	-	-	13,720,546.80	(400,845.08)	2,288.69	13,321,990.41
Rogue Community College	6,946,450,747	0.5128	-	-	0.5128	3,562,143.48	-	-	3,562,143.48	(45,427.89)	5,637.23	3,522,352.82
Southern Oregon ESD	6,946,450,747	0.3524	-	-	0.3524	2,447,931.23	-	-	2,447,931.23	(31,217.80)	3,873.97	2,420,587.40
Applegate RFPD #9	59,318,584	1.6787	0.9200	-	2.5987	99,578.18	54,573.13	-	154,151.31	-	166.98	154,318.29
Illinois Valley RFPD #1	590,673,460	1.8701	0.2500	0.3504	2.4705	1,104,618.79	147,674.27	206,971.77	1,459,264.83	(0.71)	6,458.95	1,465,723.07
Williams RFPD	166,567,190	1.0552	0.5300	-	1.5852	175,761.76	88,280.70	-	264,042.46	-	819.51	264,861.97
Wolf Creek RFPD	32,935,884	2.1865	0.5900	-	2.7765	72,014.37	19,432.21	-	91,446.58	(0.63)	412.67	91,858.62
Jos Co 4H/Ext Service	6,946,450,747	0.0459	-	-	0.0459	318,844.04	-	-	318,844.04	(0.02)	504.58	319,348.60
Kerby Water District	12,208,460	-	-	2.7439	2.7439	-	-	33,498.77	33,498.77	-	233.61	33,732.38
Special Assessments:												
City of Grants Pass Delinquent Sewer									56,428.48	-	-	56,428.48
Ft Vannoy Irrigation District									48,036.18	-	-	48,036.18
Ombudsman Fees									15,426.00	(262.89)	-	15,163.11
OR Forestry Fire, Timber & Surcharge									1,548,430.89	-	-	1,548,430.89
									64,625,524.36	(477,759.08)	157,207.10	64,304,972.38

Separate & Combined Tax Rates for the Various Taxing Districts in Josephine County - Tax Year 2015-16			
Code 1 - City of Grants Pass School District #7		Code 2 - City of Cave Junction Three Rivers School District	
Josephine County	0.8135	Josephine County	0.8135
City of Grants Pass	6.3135	City of Cave Junction	1.8959
Grants Pass School Dist #7	4.5248	Illinois Valley RFPD #1	2.4705
Rogue Community College	0.5128	Three Rivers School District	4.2677
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:	12.5629	Total Tax Rate:	10.3587
Code 4 - Illinois Valley RFPD #1 Three Rivers School District		Code 5 - Josephine County Three Rivers School District	
Josephine County	0.8135	Josephine County	0.8135
Illinois Valley RFPD #1	2.4705	Three Rivers School District	4.2677
Three Rivers School District	4.2677	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:	8.4628	Total Tax Rate:	5.9923
Code 11 - Wolf Creek RFPD Three Rivers School District		Code 14 - Applegate RFPD #9 Three Rivers School District	
Josephine County	0.8135	Josephine County	0.8135
Wolf Creek RFPD	2.7765	Applegate RFPD #9	2.5987
Three Rivers School District	4.2677	Three Rivers School District	4.2677
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:	8.7688	Total Tax Rate:	8.5910
Code 18 - Illinois Valley RFPD #1 Kerby Water District		Code 19 - Josephine County Kerby Water District	
Josephine County	0.8135	Josephine County	0.8135
Illinois Valley RFPD #1	2.4705	Three Rivers School District	4.2677
Three Rivers School District	4.2677	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	2.7439
Kerby Water District	2.7439		
Total Tax Rate:	11.2067	Total Tax Rate:	8.7362
Code 3 - Josephine County School District #7		Code 6 - Williams RFPD Three Rivers School District	
Josephine County	0.8135	Josephine County	0.8135
Grants Pass School Dist #7	4.5248	Williams RFPD	1.5852
Rogue Community College	0.5128	Three Rivers School District	4.2677
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:	6.2494	Total Tax Rate:	7.5775
Code 15 - City of Grants Pass Three Rivers School District		Code 15 - City of Grants Pass Three Rivers School District	
Josephine County	0.8135	Josephine County	0.8135
City of Grants Pass	6.3135	City of Grants Pass	6.3135
Three Rivers School District	4.2677	Three Rivers School District	4.2677
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:	12.3058	Total Tax Rate:	12.3058

2015 Taxable Status of Josephine County Property

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

