

**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 06, 2009

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 2009 was January 1. The fiscal year, or tax year, commenced on July 1, 2009 and ends on June 30, 2010. July 1 is the effective lien date.

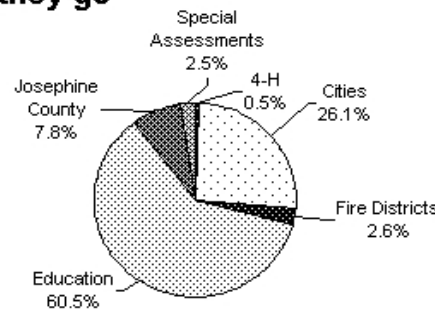
**Josephine County Assessor**  
500 NW 6<sup>th</sup> Street Dept 3  
Grants Pass, Oregon 97526  
(541) 474-5260

**SUMMARY OF ASSESSMENT ROLL  
JOSEPHINE COUNTY, OREGON  
Fiscal Year Ending June 30, 2010**

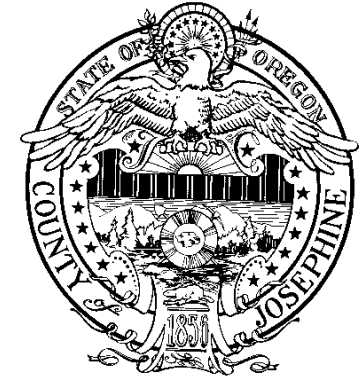
|   | REAL MARKET VALUE      | TAXABLE ASSESSE VALUE  |
|---|------------------------|------------------------|
| <b>REAL PROPERTY</b>  |                        |                        |
| Land  | \$4,815,291,259        | *                      |
| Improvements  | 3,955,973,010          | *                      |
| Gross Real Property   | 8,771,264,269          | 5,530,983,143          |
| Less: Veteran's and Active Duty Exemptions **                           |                        | 23,704,100             |
| <b>TOTAL</b>  | <b>8,771,264,269</b>   | <b>5,507,279,043</b>   |
| <b>PERSONAL PROPERTY</b>  | 116,707,986            | 116,701,163            |
| <b>MANUFACTURED STRUCTURES</b>  |                        |                        |
| All Manufactured Structures   | 138,300,150            | 132,730,080            |
| Less: Veteran's and Active Duty Exemptions **                           |                        | 3,810,030              |
| <b>TOTAL</b>  | <b>138,300,150</b>     | <b>128,920,050</b>     |
| <b>NON-PROFIT HOUSING (billed direct to state)</b>                      | 2,416,800              | 1,757,260              |
| <b>PUBLIC UTILITIES</b>   | 154,144,623            | 153,833,660            |
| <b>TOTAL VALUE OF ALL TAXABLE PROPERTY</b>                              | <b>\$9,182,833,828</b> | <b>\$5,908,491,176</b> |
| <b>EXEMPT &amp; SPECIALLY ASSESSED PROPERTY</b>                         |                        |                        |
| <b>Partially &amp; Totally Exempt</b>                                   |                        |                        |
| Historic Property   | 749,220                | 295,480                |
| Enterprise Zone Property  | 35,459,731             | 13,095,967             |
| Environmentally Sensitive Logging Equip                                 | 1,165,554              | 593,117                |
| Publicly Owned Property   | 693,820,022            | 976,080                |
| Privately Owned Property  | 744,025                | 622,256                |
| Churches, Charitable, Private Schools, Fraternal Organizations, & Misc. | 241,160,213            | 8,418,643              |
| <b>Specially Assessed Property</b>                                      |                        |                        |
| Farm Property   | 153,754,410            | 11,396,120             |
| Forest Property   | 482,638,610            | 18,355,570             |
| Open Space and Conservation Easements                                   | 6,021,290              | 611,910                |
| Low Income Rental Housing   | 30,724,170             | 7,336,570              |
| <b>TOTAL EXEMPT &amp; SPECIALLY ASSESSED PROPERTY</b>                   | <b>\$1,646,237,245</b> | <b>61,701,713</b>      |

\* Under Measure 50, the assessed value of property is determined in total, and cannot be separated into component parts.  
\*\* Veteran's exemptions applied against Assessed Value only

**Property Taxes:  
Where they go**



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



**FISCAL YEAR ENDING  
JUNE 30, 2010**

**ASSESSMENT  
2009**

**Total assessed value of taxable property  
\$5,908,491,176**

**Total taxes and assessments imposed in county  
\$59,370,425.08**

**2009-10 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 |                           |                            |                              |                       |              |            |               |
| Josephine County                     | 5,908,491,176  | 0.5867          | -            | 0.1861      | 0.7728     | 3,466,511.77              | -                          | 1,099,570.21                 | 4,566,089.99          | (0.87)       | 67,860.96  | 4,633,950.08  |
| City of Grants Pass                  | 2,409,615,099  | 4.1335          | 1.7900       | 0.3990      | 6.3225     | 9,960,144.01              | 4,313,211.03               | 961,436.42                   | 15,234,793.68         | (12.09)      | 12,631.35  | 15,247,412.94 |
| City of Cave Junction                | 117,964,962    | 1.8959          | -            | -           | 1.8959     | 223,649.77                | -                          | -                            | 223,649.97            | -            | -          | 223,649.97    |
| Three Rivers School Dist             | 3,307,341,661  | 3.7262          | -            | 0.5502      | 4.2764     | 12,323,816.50             | -                          | 1,819,699.38                 | 14,143,520.42         | -            | 48,734.10  | 14,192,254.52 |
| Grants Pass School Dist #7           | 2,601,149,515  | 4.5248          | -            | 1.9037      | 6.4285     | 11,769,681.33             | -                          | 4,951,808.33                 | 16,721,490.88         | (99,776.95)  | 20,889.12  | 16,642,603.05 |
| Rogue Community College              | 5,908,491,176  | 0.5128          | -            | -           | 0.5128     | 3,029,874.28              | -                          | -                            | 3,029,877.01          | (11,307.93)  | 7,510.27   | 3,026,079.35  |
| Southern Oregon ESD                  | 5,908,491,176  | 0.3524          | -            | -           | 0.3524     | 2,082,152.29              | -                          | -                            | 2,082,155.19          | (7,770.55)   | 5,161.10   | 2,079,545.74  |
| Applegate RFPD #9                    | 48,319,673     | 1.6787          | 0.8500       | -           | 2.5287     | 81,114.24                 | 41,071.72                  | -                            | 122,186.09            | -            | 1,838.99   | 124,025.08    |
| Illinois Valley RFPD #1              | 502,870,027    | 1.8701          | -            | 0.3618      | 2.2319     | 940,417.24                | -                          | 181,938.38                   | 1,122,356.56          | (1.06)       | 2,719.74   | 1,125,075.24  |
| Williams RFPD                        | 134,919,287    | 1.0552          | 0.5300       | -           | 1.5852     | 142,366.83                | 71,507.22                  | -                            | 213,874.44            | -            | 485.38     | 214,359.82    |
| Wolf Creek RFPD                      | 28,666,730     | 2.1865          | 0.6900       | -           | 2.8765     | 62,679.81                 | 19,780.04                  | -                            | 82,459.86             | (0.63)       | 14.59      | 82,473.82     |
| Jos Co 4H/Ext Service                | 5,908,491,176  | 0.0459          | -            | -           | 0.0459     | 271,199.74                | -                          | -                            | 271,200.48            | (0.08)       | 672.23     | 271,872.63    |
| Kerby Water District                 | 4,478,467      | -               | -            | 3.3493      | 3.3493     | -                         | -                          | 14,999.73                    | 14,999.76             | -            | -          | 14,999.76     |
| Special Assessments:                 |                |                 |              |             |            |                           |                            |                              |                       |              |            |               |
| City of Grants Pass Delinquent Sewer |                |                 |              |             |            |                           |                            |                              | 11,525.96             |              |            | 11,525.96     |
| Harbeck-Fruitdale Delinquent Sewer   |                |                 |              |             |            |                           |                            |                              | 5,892.37              |              |            | 5,892.37      |
| Redwood Sewer Delinquent Charges     |                |                 |              |             |            |                           |                            |                              | 10,455.24             |              |            | 10,455.24     |
| Ft Vannoy Irrigation District        |                |                 |              |             |            |                           |                            |                              | 54,665.82             |              |            | 54,665.82     |
| Ombudsman Fees                       |                |                 |              |             |            |                           |                            |                              | 18,108.00             | (174.84)     |            | 17,933.16     |
| OR Forestry Fire, Timber & Surcharge |                |                 |              |             |            |                           |                            |                              | 1,391,650.53          |              |            | 1,391,650.53  |
|                                      |                |                 |              |             |            |                           |                            |                              | 59,320,952.25         | (119,045.00) | 168,517.83 | 59,370,425.08 |

**Separate & Combined Tax Rates for the Various Taxing Districts in Josephine County - Tax Year 2009/2010**

| 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 | Code 6 - Williams RFPD Three Rivers School District |
|---|---|--|---|--|---|
| Josephine County 0.7728                         | Josephine County 0.7728                                     | Josephine County 0.7728                      | Josephine County 0.7728                                       | Josephine County 0.7728                                | Josephine County 0.7728                             |
| City of Grants Pass 6.3225                      | City of Cave Junction 1.8959                                | Grants Pass School Dist #7 6.4285            | Illinois Valley RFPD #1 2.2319                                | Three Rivers School District 4.2764                    | Williams RFPD 1.5852                                |
| Grants Pass School Dist #7 6.4285               | Illinois Valley RFPD #1 2.2319                              | Rogue Community College 0.5128               | Three Rivers School District 4.2764                           | Rogue Community College 0.5128                         | Three Rivers School District 4.2764                 |
| Rogue Community College 0.5128                  | Three Rivers School District 4.2764                         | Southern Oregon ESD 0.3524                   | Rogue Community College 0.5128                                | Southern Oregon ESD 0.3524                             | Rogue Community College 0.5128                      |
| Southern Oregon ESD 0.3524                      | Rogue Community College 0.5128                              | 4H/Extension 0.0459                          | Southern Oregon ESD 0.3524                                    | 4H/Extension 0.0459                                    | Southern Oregon ESD 0.3524                          |
| 4H/Extension 0.0459                             | Southern Oregon ESD 0.3524                                  | Total Tax Rate: 8.1124                       | 4H/Extension 0.0459   | Total Tax Rate: 5.9603                                 | 4H/Extension 0.0459                                 |
| GP Redevelopment Agency -                       | 4H/Extension 0.0459   |  | Total Tax Rate: 8.1922  |  | Total Tax Rate: 7.5455                              |
| Total Tax Rate: 14.4349                         | Total Tax Rate: 10.0881                                     |  |   |  |   |

| Code 7 - Harbeck-Fruitdale Sewer School District #7 | Code 8 - Harbeck-Fruitdale Sewer 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 0.7728                             | Josephine County 0.7728                                       | Josephine County 0.7728                            | Josephine County 0.7728                                       | Josephine County 0.7728                                | Josephine County 0.7728                                  |
| Harbeck-Fruitdale Sewer Dist -                      | Harbeck-Fruitdale Sewer Dist -                                | Redwood Sewer Service Dist -                       | Redwood Sewer Service Dist -                                  | Wolf Creek RFPD 2.8765                                 | Applegate RFPD #9 2.5287                                 |
| Grants Pass School Dist #7 6.4285                   | Three Rivers School District 4.2764                           | Grants Pass School Dist #7 6.4285                  | Three Rivers School District 4.2764                           | Three Rivers School District 4.2764                    | Three Rivers School District 4.2764                      |
| 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                         | 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                             | 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                                    | 4H/Extension 0.0459                                      |
| Total Tax Rate: 8.1124                              | Total Tax Rate: 5.9603  | Total Tax Rate: 8.1124                             | Total Tax Rate: 5.9603  | Total Tax Rate: 8.8368                                 | Total Tax Rate: 8.4890                                   |

| 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 0.7728                                    | Josephine County 0.7728                              | Josephine County 0.7728                                | Josephine County 0.7728                         |
| City of Grants Pass 6.3225                                 | City of Grants Pass 6.3225                           | Illinois Valley RFPD #1 2.2319                         | Three Rivers School District 4.2764             |
| Three Rivers School District 4.2764                        | Redwood Sewer Service Dist -                         | Three Rivers School District 4.2764                    | Rogue Community College 0.5128                  |
| Rogue Community College 0.5128                             | Grants Pass School Dist #7 6.4285                    | 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 3.3493                     |
| Total Tax Rate: 12.2828                                    | 4H/Extension 0.0459                                  | Kerby Water District 3.3493                            | Total Tax Rate: 9.3096                          |
|  | Total Tax Rate: 14.4349                              | Total Tax Rate: 11.5415                                |   |

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.