

SCHEDULE OF OFFSETS FOR FISCAL YEAR 1961-62

Taxing District	Rural School ORS 394.300	Basic School ORS 310.081	County Treasurer ORS 310.081	House, Trailer ORS 481.480	TOTAL OFFSETS
School Dist. 5J	\$353,563.28	16,036.90	\$6,073.63	\$ 2,404.49	\$378,078.30
School Dist. 16	24,217.61	1,055.45	634.26	164.80	26,072.12
School Dist. R30	16,193.28	85.86	127.98	16,407.12
School Dist. R61	109,939.95	3518.62	1,175.56	2,544.30	117,178.43
Rural School				3,069.40	3,069.40
Baker County			3,128.54		3,128.54
City of Baker			1,612.64		1,612.64
Haines			28.46		28.46
Halfway			214.65		214.65
Huntington			93.61		93.61
Richland			185.45		185.45
Sumpter			55.04		55.04
TOTALS	\$503,914.12	\$20,696.83	\$7,883.45	\$13,629.36	\$546,123.76

General Information**FISCAL YEAR**

Starts July 1, and closes June 30. This period is often referred to as the **tax year** (ORS 294.310(3)).

ASSESSMENT DATE

In Oregon this is January 1, at 1:00 A.M. ORS 308.210.

LIEN DATES

Personal Property Taxes become a lien as of January 1, the day the property is assessed.

Real Property Taxes become a lien as of July 1, the beginning of the fiscal year. ORS 311.405.

TAX PAYMENT DATES

Taxes may be paid any time after the assessor transfers the roll to the tax collector, usually about Oct. 1. Deadline for quarterly payments are Nov. 15, Feb. 15, May 15, and Aug. 15. ORS 311.505.

DELINQUENT DATES

Real Property Taxes become delinquent if not paid in full on or before Aug. 15 of the year following. Personal property taxes become delinquent whenever any quarterly payment is unpaid at the due date. ORS 311.510.

REAPPRAISAL

Baker County is presently undergoing reappraisal under the direction of the Valuation Division of the State Tax Commission. This is a joint venture, using both state and county personnel and with the state and county sharing equally in the cost. Reappraisal will not increase taxes, but is designed to distribute the tax burden on the basis of current values.

The project is scheduled to be completed by 1963, and the new values will go on the roll for the 1963-64 tax year.

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STATEMENT of TAXES

and

Summary of Assessment Roll

for

Baker County, Oregon

Assessment Date

January 1, 1961

For the Fiscal Year Ending

June 30, 1962

Where Total Tax Dollars Go

To Schools	66.9%
To County	19.7%
To Towns and Cities	10.9%
To Special Districts	2.5%

TOTAL ASSESSED VALUE of

Taxable Property

\$45,157,329.00

TOTAL TAXES LEVIED in

County for All Purposes..\$ 2,347,156.20
Posted Ratio 23% Utility Ratio 23%

DETAILS OF PROPERTY TAX LEVIES AND ASSESSMENTS

District	Valuation	Millage	Total Taxes
County	\$45,147,329	11.3	\$ 510,164.82
Cities			
Baker	9,493,677	23.9	226,898.88
Haines	285,037	10.6	3,021.39
Halfway	209,423	11.1	2,324.60
Huntington	531,610	37.8	20,094.86
Richland	106,501	13.7	1,459.06
Sumpter	61,095	18.4	1,124.15
TOTAL CITIES			\$ 254,922.94

School Districts

District 5	\$10,175,547	24.4	\$ 248,283.35
District 5A	6,587,808	22.7	149,543.24
District 5JB	3,800,264	17.4	66,124.59
5JB in Union Co.	100,639	17.4	1,751.11
District 16	3,165,393	21.2	67,106.33
	490,798	18.0	8,834.36
District 16A	1,716,172	23.6	40,501.66
R30, Malheur	923,365	27.3	25,121.41
District 61	18,356,502	20.2	370,801.34
District 25	854,845	47.7*	40,776.11
Rural School	45,316,488	11.8	534,734.56
TOTAL SCHOOL TAXES			\$1,553,578.06

Less 5JB Union and R30 Malheur 38,955.78

Total School Taxes in Baker County \$1,514,622.28

Special Districts

Cemetery Districts			
Pine Valley	\$16,388,042	.16	\$ 2,622.09
Eagle Valley	2,030,452	.51	1,035.53
Haines	3,468,244	1.5	5,202.36
Pine Valley F. P. D.	\$ 1,924,617	2.3	\$ 4,426.62
Total Property Tax Levies in Baker County			\$2,292,996.64

Assessments

Irrigation Districts			
Burnt River	17,734 Acres	\$ 27,060.15	
Lower Powder	7,326 Acres	8,205.16	
Fire Patrol	145,599.13 Acres	18,894.26	
Total Ad Valorem Levies and Assessments			\$2,347,156.20

*Includes 20.4 Mills Union County Rural School Dist. Levy

TAXES LEVIED FOR COUNTY PURPOSES

	Valuation	Rate	Tax
General	\$45,147,329	6.073	\$ 277,265.90
General Road	45,147,329	.653	29,441.50
Market Road	45,147,329	3.418	154,283.00
County School	45,147,329	1.111	49,979.00
	\$45,147,329	11.3*	\$ 510,164.82

*Adjusted to 1/10 of mill.

SUMMARY OF ASSESSMENT ROLL

Real Property	Value
Land Inside Corporate Limits	\$ 1,816,775
Land Outside Corporate Limits	8,069,365
Imp. Inside Corporate Limits	5,762,960
Imp. Outside Corporate Limits	2,706,100
Timber Excludes Land	50,600
Total Real Property	\$18,405,800

Percentage of Total 40.8%

Personal Property

Merchandise & Stock in Trade	\$ 1,219,685
Furniture, Fixtures & Equipment	248,155
Farm Machinery & Equipment	567,055
Other Machinery	680,310

Livestock	Number
Horses & Mules	1,871
Cattle	78,002
Sheep & Goats	26,373
Swine	1,624
Poultry	7,066
Miscellaneous	2,330
Total Personal Property	\$ 4,858,815

Percentage of Total 10.7%

Total Locally Assessed Property \$23,264,615

Utilities 21,905,899

Percentage of Total 48.5%

Total Taxable Value \$45,147,329

Veterans Exemptions \$ 129,215

I hereby certify that the foregoing is a full, true and correct statement, according to the records of my office.

CHAS. R. SMITH, Assessor

Total Taxes and Assessments **\$2,347,156.20**