

**SCHEDULE OF OFFSETS FOR THE FISCAL YEAR 1962-1963**

TAXING DISTRICT	SCHOOL		COUNTY TREASURER ORS 310.081 (2)	HOUSE TRAILER ORS 481.480	HOUSE TRAILER ORS 481.480 or ORS 321.680	TIMBER (Severance Tax) ORS 321.515	TOTAL OFFSETS
	RURAL ORS 334.300	BASIC ORS 310.081 (1)					
School Dist. 5J	\$395,554.52	\$6,179.25	\$12,865.00	\$ 2,281.07	\$ 972.56	\$437,882.40	
School Dist. 16	25,423.49	1,521.20	848.18	151.95	6.30	27,951.10	
School Dist. 30J	24,556.15	1,170.30	656.59	131.99	930.19	27,445.22	
School Dist. 61	96,544.14	5,314.73	3,872.53	1,674.96	91.66	107,498.07	
School Dist. 25							292.39
Baker Co. Rural Sch. ..			2,251.77	1,226.13			3,477.90
Union Co. Rural Sch. ..				227.89			227.89
Treas. Valley Ed. Dist.				66			.66
Baker County .....			2,158.42	1,248.41			3,406.83
City of Baker .....			1,739.60				1,739.60
Haines .....			19.51				19.51
Halfway .....			232.70				232.70
Huntington .....			162.03				162.03
Richland .....			42.24				42.24
Sumpter .....			35.82	14.32			50.14
Haines Cemetery .....				29.32			29.32
Pine Valley Cemetery .....				.17			.17
<b>TOTALS</b>	<b>\$542,073.28</b>	<b>\$34,185.53</b>	<b>\$18,742.30</b>	<b>\$10,832.06</b>	<b>\$5,040.00</b>	<b>\$610,428.17</b>	

**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.

**STATEMENT of TAXES**

and

**Summary of Assessment Roll**  
for

**Baker County, Oregon****Assessment Date****January 1, 1962****For the Fiscal Year Ending****June 30, 1963****Where Total Tax Dollars Go**

To Schools .....	66.28%
To County .....	20.74%
To Towns and Cities .....	9.99%
To Special Districts .....	2.99%

**TOTAL ASSESSED VALUE of**  
Taxable Property .....

\$45,582,135

**TOTAL TAXES LEVIED in**

County for All Purposes..\$ 2,615,618.69  
Posted Ratio 23% Utility Ratio 23%

**DETAILS OF PROPERTY TAX LEVIES AND ASSESSMENTS**

District	Valuation	Millage	Total Taxes
County	\$45,582,135	11.9	\$542,427.41
<b>CITIES</b>			
Baker	9,163,269	25.3	231,830.71
Haines	271,991	11.7	3,182.29
Halfway	196,805	13.1	2,578.15
Huntington	517,380	40.0	20,695.20
Richland	98,696	17.2	1,697.57
Sumpter	62,652	19.1	1,196.65
<b>TOTAL CITIES</b>			\$261,180.57
<b>SCHOOL DISTRICTS</b>			
District 5	\$ 9,866,843	30.6	\$301,925.40
District 5A	6,469,873	28.9	186,979.33
*District 5JB	3,741,256	23.3	87,171.26
District 16	3,132,049	22.2	69,531.49
District 16A	488,087	19.1	9,322.46
*District 30J	1,747,293	31.7	55,389.19
District 61	19,291,387	20.6	397,402.57
*District 25	845,347	27.7	23,416.11
*Rural School	44,736,788	12.9	577,104.57
*Union Co. Rural (Dist. 25)	845,347	21.6	18,259.50
*Treas. Valley Ed. Dist.	3,620,136	2.0	7,240.27
<b>TOTAL SCHOOL TAXES</b>			\$1,733,742.15
*Indicates that district is joint with district in another county or extends into other counties and the valuations and tax is shown only for the Baker County portion.			
<b>SPECIAL DISTRICTS</b>			
<b>CEMETERY DISTRICTS</b>			
Pine Valley	17,288,390	.17	2,939.03
Eagle Valley	2,047,424	2.0	4,094.85
Haines	3,262,979	1.6	5,220.77
<b>TOTAL</b>			\$12,254.65
<b>Fire Prevention Districts</b>			
Pine Valley	1,902,695	2.2	4,185.93
North Powder			
<b>Total Property Tax Levies in Baker County</b>			<b>\$2,553,790.71</b>
<b>Assessments</b>			
<b>IRRIGATION DISTRICTS</b>			
Burnt River	17,771 Acres	\$ 19,100.51	
Lower Powder	7,300.5 Acres	5,894.75	
Fire Patrol	299,828.57 Acres	36,832.72	
<b>TOTAL ASSESSMENTS</b>			<b>\$ 61,827.98</b>
<b>Total Ad Valorem Levies and Assessments</b>			
			<b>\$2,615,618.69</b>

**TAXES LEVIED FOR COUNTY PURPOSES**

	Valuation	Millage	Tax
General	\$45,582,135	5.99	\$273,036.99
General Road	45,582,135	1.01	46,037.96
Market Road	45,582,135	3.76	171,388.83
County School	45,582,135	1.14	51,963.63
<b>TOTAL</b>	<b>\$45,582,135</b>	<b>11.9</b>	<b>\$542,427.41</b>

**SUMMARY OF ASSESSMENT ROLL**

Real Property	Value
Land Inside Corporate Limits	\$ 1,828,670
Land Outside Corporate Limits	8,066,265
Improvements Inside Corporate Limits	5,688,745
Improvements Outside Corporate Limits	2,694,250
<b>Total Real Property</b>	<b>\$18,277,930</b>
Percentage of Total	39.72%
<b>Personal Property</b>	
Merchandise & Stock in Trade	\$ 1,074,895
Furniture, Fixtures & Equipment	270,120
Farm Machinery & Equipment	521,030
Other Machinery	349,235
<b>Livestock</b>	
Horses & Mules	1,865 \$ 51,015
Cattle	78,766 2,297,565
Sheep & Goats	18,634 41,740
Swine	1,016 4,595
Poultry	8,121 1,550
Miscellaneous	
<b>Total Personal Property</b>	<b>\$4,613,500</b>

Percentage of Total **10.12%**

Total Personal & Real Property **\$22,891,435**

Less Veterans Exemptions **\$ 171,955**

Total Locally Assessed Value **\$22,719,480**

Percentage of Total **49.84%**

Utilities **\$22,864,940**

Percentage of Total **50.16%**

Total Taxable Value **\$45,582,135**

(Does not include total assessable value of timber in Baker County (exclusive of land) as assessed by State Tax Commission not subject to ad valorem tax: \$240,640)

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

CHAS. R. SMITH, Assessor