

# NOTICE TO TAXPAYERS

The Baker County Assessor and Sheriff have modernized their tax record system in order to make the office procedure more efficient and at the same time comply with a state-wide standard tax record system.

In order for you to benefit by improved and faster service at tax paying time, it is IMPORTANT that you bring the tax notices with you which cover the property upon which you wish to pay.

Notice that the far right hand column shows the net amount to be paid by those taking advantage of the 3% rebate. The full tax without the rebate deducted is shown in the third column from the right.

Most of the changes that will be noticeable to you, the taxpayer, have been made during the past year and are described for you below.

**1. Account Number**—Each parcel of real property in the county has been assigned an account number. It is shown on your statement just to the left of your name and address and should be used by you in all communications concerning your property either to the Assessor or Sheriff. This number consists of the map number plus a tax lot number. The map number consists of the township, range and section covering the area of the map. Each personal property account has also been assigned a number preceded by the letter "P."

**2. Tax Lot Number**—This number is part of the above mentioned account number and is the actual number assigned to your property in the area covered by the map. After this year this number will be used in lieu of other description for tax purposes as provided by Oregon Revised Statute 308.240. This number refers to a public record in the Assessor's office known as the "Official Tax Lot Record." This record shows a detailed description of your property as taken from your deed. The additional description shown on the enclosed tax statement is for your convenience in seeing what number has been assigned to your property. Please keep this information handy for reference in future years.

**3. Code Number**—Near the left of your name and also below in the left center is the code number which describes the taxing districts as a group which receive your tax money. You will find the breakdown of your code number by taxing districts. You may determine the amount of money going to each of these districts by multiplying the taxing district millage by the assessed value as shown on your tax statement.

PLEASE RETURN YOUR TAX STATEMENT TO THE SHERIFF AND TAX COLLECTOR AT THE TIME OF PAYMENT.

DELMAR E. DIXON,  
Sheriff and Tax Collector.  
CHAS. R. SMITH, Assessor

## BAKER COUNTY CODE SCHEDULE FOR THE YEAR 1963-1963

<b>Code 5-1 (Baker)</b> County .....10.9 Rural School .....11.1 City of Baker .....21.9 School District No. 5J .....19.1 S.D. No. 5 old bonds .....6.6 <b>TOTAL</b> .....69.6	<b>Code 5-2 (Haines)</b> County .....10.9 Rural School .....11.1 City of Haines .....10.1 School District No. 5J .....19.1 S.D. No. 5A old bonds .....5.0 Haines Cemetery .....1.4 <b>TOTAL</b> .....57.6	<b>Code 5-3 (Sumpter)</b> County .....10.9 Rural School .....11.1 City of Sumpter .....15.2 School Dist. No. 5J .....19.1 <b>TOTAL</b> .....56.3	<b>Code 5-4</b> County .....10.9 Rural School .....11.1 School Dist. No. 5J .....19.1 S.D. No. 5 old bonds .....6.6 <b>TOTAL</b> .....47.7
<b>Code 5-5</b> County .....10.9 Rural School .....11.1 School Dist. No. 5J .....19.1 S.D. No. 5A old bonds .....5.0 Haines Cemetery .....1.4 <b>TOTAL</b> .....47.5	<b>Code 5-6</b> County .....10.9 Rural School .....11.1 School Dist. No. 5J .....19.1 S.D. No. 5A old bonds .....5.0 <b>TOTAL</b> .....46.1	<b>Code 5-7</b> County .....10.9 Rural School .....11.1 School Dist. No. 5J .....19.1 <b>TOTAL</b> .....41.1	<b>Code 5-8</b> County .....10.9 Rural School .....11.1 School Dist. No. 5J .....19.1 Haines Cemetery .....1.4 <b>TOTAL</b> .....42.5
<b>Code 5-9</b> County .....10.9 Rural School .....11.1 School Dist. No. 5J .....19.1 Eagle Valley Cemetery .....1.3 <b>TOTAL</b> .....42.4	<b>Code 5-10</b> County .....10.9 Rural School .....11.1 School Dist. No. 5J .....19.1 Haines Cemetery .....1.4 Powder Rural Fire ..... <b>TOTAL</b> .....42.5	<b>Code 5-11</b> County .....10.9 Rural School .....11.1 School Dist. No. 5J .....19.1 Haines Cemetery .....1.4 School Dist. 5A old bond .....5.0 <b>TOTAL</b> .....47.5	<b>Code 5-12</b> County .....10.9 Rural School .....11.1 School Dist. No. 5J .....19.1 Powder Rural Fire ..... S.D. No. 5 old bonds .....5.0 <b>Total</b> .....46.1
<b>Code 16-1 (Huntington)</b> County .....10.9 Rural School .....11.1 City of Huntington .....35.5 School Dist. No. 16 .....16.8 S. D. No. 16 old bonds .....3.0 Treasure Valley Ed. ....3.6 <b>TOTAL</b> .....80.9	<b>Code 16-2</b> County .....10.9 Rural School .....11.1 School Dist. No. 16 .....16.8 S.D. No. 16 old bonds .....3.0 Treasure Valley Ed. ....3.6 <b>Total</b> .....45.4	<b>Code 16-3</b> County .....10.9 Rural School .....11.1 School Dist. No. 16 .....16.8 Treasure Valley Ed. ....3.6 <b>TOTAL</b> .....42.4	<b>Code 16-4</b> County .....10.9 Rural School .....11.1 School Dist. No. 16 .....16.8 Treasure Valley Ed. ....3.6 Eagle Valley Cemetery .....1.3 <b>TOTAL</b> .....43.7
<b>Code 25-1</b> County .....10.9 Union Rural School .....18.5 School Dist. No. 25J .....30.0 <b>TOTAL</b> .....59.4	<b>Code 25-2</b> County .....10.9 Union Rural School .....18.5 School Dist. No. 25J .....30.0 Haines Cemetery .....1.4 <b>TOTAL</b> .....60.8	<b>Code 25-3</b> County .....10.9 Union Rural School .....18.5 School Dist. No. 25J .....30.0 Haines Cemetery .....1.4 Powder Rural Fire ..... <b>TOTAL</b> .....60.8	<b>Code 25-4</b> County .....10.9 Union Rural School .....18.5 School Dist. No. 25J .....30.0 Powder Rural Fire ..... <b>Total</b> .....59.4
<b>Code 30-1</b> County .....10.9 Rural School .....11.1 School Dist. No. 30J .....21.6 <b>TOTAL</b> .....43.6	<b>Code 61-1 (Halfway)</b> County .....10.9 Rural School .....11.1 City of Halfway .....12.4 School Dist. No. 61 .....19.7 Halfway Cemetery ......2 <b>TOTAL</b> .....54.3	<b>Code 61-2 (Richland)</b> County .....10.9 Rural School .....11.1 City of Richland .....13.3 School Dist. No. 61 .....19.7 Eagle Valley Cemetery .....1.3 <b>TOTAL</b> .....56.3	<b>Code 61-3</b> County .....10.9 Rural School .....11.1 School Dist. No. 61 .....19.7 <b>TOTAL</b> .....41.7
<b>Code 61-4</b> County .....10.9 Rural School .....11.1 School Dist. No. 61 .....19.7 Halfway Cemetery ......2 <b>TOTAL</b> .....41.9	<b>Code 61-5</b> County .....10.9 Rural School .....11.1 School Dist. No. 61 .....19.7 Eagle Valley Cemetery .....1.3 <b>TOTAL</b> .....43.0	<b>Code 61-6</b> County .....10.9 Rural School .....11.1 School Dist. No. 61 .....19.7 Halfway Cemetery ......2 Pine Valley R.F.P. Dist. ....2.5 <b>TOTAL</b> .....44.4	

### DIRECTIONS FOR COMPUTING YOUR TAX

The above schedule may be used to compute the proportion of tax paid to the various levying bodies included under the Code number shown on your tax statement. Computation may be made by multiplying the valuation shown on the statement by the millage levy as shown opposite the name of each levying body in each particular Code. One mill represents 1/10th of a cent, so in order to express mills in terms of dollars, the decimal point in the millage rate has to be moved 3 places to the left.

EXAMPLE: If your code number is 5-1 and the taxable value is \$2,000, your tax breakdown would be as follows:

County ..... .0109 X 2,000— 21.80  
Rural School ..... .0111 X 2,000— 22.20  
City of Baker ..... .0219 X 2,000— 43.80  
School District No. 5J ..... .0191 X 2,000— 38.20  
School District No. 5 (old bonds) .0066 X 2,000— 13.20

TOTALS ..... .0696 X 2,000—139.20

## STATEMENT of TAXES

### and Summary of Assessment Roll for Baker County, Oregon

Assessment Date  
January 1, 1963  
For the Fiscal Year Ending  
June 30, 1964

#### Where Total Tax Dollars Go

To Schools ..... 65.4%  
To County ..... 21.4%  
To Towns and Cities ..... 10.2%  
To Special Districts ..... 3.0%

#### TOTAL ASSESSED VALUE of

Taxable Property .....\$50,740,418

#### TOTAL TAXES LEVIED in

County for All Purposes...\$ 2,587,673.38  
Posted Ratio 25%      Utility Ratio 25%

# SUMMARY OF ASSESSMENT ROLL Tax Year 63-64

# SUMMARY OF TAXES BY DISTRICTS

Real Property	Value
Land Inside Corporate Limits .....	\$ 1,819,150
Land Outside Corporate Limits .....	8,408,000
Improvements Inside Corporate Limits .....	7,365,880
Improvements Outside Corporate Limits .....	3,451,000

TOTAL REAL PROPERTY .....\$21,044,030  
 PERCENTAGE OF TOTAL 40.9%

Personal Property	Value
Merchandise & Stock in Trade .....	\$1,126,985
Furniture, Fixtures & Equipment .....	115,910
Farm Machinery & Equipment .....	606,198
Other Machinery & Equipment .....	520,764

Livestock	Number	Value
Horses & Mules .....	1,684	\$ 60,139
Cattle .....	79,809	2,518,035
Sheep & Goats .....	18,291	43,850
Swine .....	973	4,410
Poultry .....	7,627	1,780
Miscellaneous .....		7,290

TOTAL PERSONAL PROPERTY .....\$5,005,351  
 PERCENTAGE OF TOTAL 9.9%

TOTAL REAL & PERSONAL PROPERTY \$26,049,381

Less Veterans Exemptions ..... 252,030

ASSESSOR'S NET TAXABLE VALUE .....\$25,797,351  
 PERCENTAGE OF TOTAL 50.8%

UTILITIES .....\$24,943,067  
 PERCENTAGE OF TOTAL 49.2%

TOTAL TAXABLE VALUE .....\$50,740,418

District	Valuation	Millage	Tax
<b>County—</b>			
General Fund .....	\$50,740,418	5.5401	\$281,106.99
General Road .....	50,740,418	.9187	46,615.22
Market Road .....	50,740,418	3.4695	176,043.88
School Fund .....	50,740,418	.9717	49,304.46
<b>Total .....</b>	<b>\$50,740,418</b>	<b>10.9</b>	<b>\$553,070.55</b>

<b>Cities—</b>			
Baker .....	\$10,786,235	21.9	\$236,218.55
Haines .....	333,161	10.1	3,364.93
Halfway .....	223,537	12.4	2,771.86
Huntington .....	532,553	35.5	18,905.63
Richland .....	123,388	13.3	1,641.06
Sumpter .....	85,799	15.2	1,304.14
<b>Total .....</b>	<b>\$12,084,673</b>		<b>\$264,206.17</b>

<b>School Districts—</b>			
5J .....	\$22,744,543	19.1	\$434,420.77
5 (old bonds) .....	11,515,076	1.6	18,424.12
5 & 5A (old bonds) ..	18,390,145	5.0	91,950.72
16 .....	3,803,056	16.8	63,891.34
16 (old bonds) .....	3,215,189	3.0	9,645.57
25J .....	942,013	30.0	28,260.39
30J .....	2,396,235	21.6	51,758.68
61 .....	20,854,571	19.7	410,835.05
Baker Co. R. Sch. Dist. ..	49,798,405	11.1	552,762.30
Union Co. R. Sch. Dist. ..	942,013	18.5	17,427.24

**Total .....** **\$1,679,367.18**

<b>Community College—</b>			
Treas. Valley Ed. Dist. ....	3,803,056	3.6	13,691.00
<b>Total .....</b>			<b>\$1,693,067.18</b>

<b>Cemetery Districts—</b>			
Pine Valley .....	18,649,449	.2	3,729.88
Eagle Valley .....	2,297,595	1.3	2,986.87
Haines .....	3,740,237	1.4	5,236.33

**Total .....** **\$ 11,953.08**

<b>Rural Fire Prevention Districts—</b>			
Pine Valley .....	1,920,117	2.5	4,800.29
North Powder .....	999,164		

**Total .....** **\$ 4,800.29**

<b>TOTAL AD VALOREM TAXES .....</b>	<b>\$2,527,097.27</b>
Machine Gain .....	.20
<b>TOTAL .....</b>	<b>\$2,527,097.47</b>

## ASSESSMENTS

<b>Irrigation Districts—</b>		
Burnt River .....	17,795 acres	\$29,134.77
Lower Powder .....	7,326 acres	8,205.12

**TOTAL ASSESSMENTS .....** **\$37,339.89**

State Forest Fire Patrol .....\$23,241.02

**TOTAL ASSESSMENTS .....** **\$60,580.91**

**TOTAL AD VALOREM TAXES & ASSESSMENTS .....** **\$2,587,673.38**

# SUMMARY OF VALUATIONS AND TAXES BY CODES

Code	Real	Personal	Utilities	Total	Code Area Millage Rate	Ad Valorem Tax
5-1	\$ 8,183,340	\$1,218,630	\$ 1,384,265	\$10,786,235	69.6	\$750,721.95
5-2	222,830	48,180	62,151	333,161	57.6	19,190.07
5-3	59,980	3,140	22,679	85,799	56.3	4,830.48
5-4	416,470	54,270	258,101	728,841	47.7	34,765.72
5-5	1,059,390	223,130	368,315	1,650,835	47.5	78,414.66
5-6	2,293,355	672,910	1,811,001	4,777,266	46.1	220,231.96
5-7	1,802,865	813,960	845,869	3,462,694	41.1	142,316.72
5-8	548,620	134,620	69,435	752,675	42.5	31,988.69
5-9	12,490			12,490	42.4	529.58
5-10	32,640	7,710	390	40,740	42.5	1,731.45
5-11	34,480	2,530	13,990	51,000	47.5	2,422.50
5-12	23,470	100	39,237	62,807	46.1	2,895.40
16-1	251,330	20,420	260,803	532,553	80.9	43,083.54
16-2	1,177,400	247,470	1,257,766	2,682,636	45.4	121,791.67
16-3	81,785	16,280	261,604	359,669	42.4	15,249.97
16-4	42,730		185,468	228,198	43.7	9,972.25
25-1	460			460	59.4	27.32
25-2	27,520	7,100	62,423	97,043	60.8	5,900.21
25-3	532,500	172,230	110,053	814,783	60.8	49,538.81
25-4	21,240		8,487	29,727	59.4	1,765.78
30-1	1,468,965	611,671	315,599	2,396,235	43.6	104,475.85
61-1	165,170	34,890	22,677	223,537	54.3	12,138.06
61-2	92,270	18,050	13,068	123,388	56.3	6,946.74
61-3	126,060	11,820	10,335	148,215	41.7	6,180.57
61-4	102,630	46,640	16,356,525	16,505,795	41.9	691,592.81
61-5	930,350	352,602	650,567	1,933,519	43.0	83,141.32
61-6	1,080,860	286,998	552,259	1,920,117	44.4	85,253.19
<b>Totals .....</b>	<b>\$20,792,000</b>	<b>\$5,005,351</b>	<b>\$24,943,067</b>	<b>\$50,740,418</b>		<b>\$2,527,097.27</b>

## PER CENT OF AD VALOREM TAXES PAID BY CLASS

Real Property .....	40.9%
Personal Property .....	9.9%
Utilities .....	49.2%

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

Date Oct. 10, 1963 CHAS. R. SMITH, Assessor