

SUMMARY OF ASSESSMENT ROLL

REAL PROPERTY	VALUE
Farm Use Land	20,717,170
Designated Forest Land	36,300
All Other Land	22,059,160
Total All Land	42,812,630
Improvements except mobile homes	58,789,070
Mobile homes	1,342,850
Total All Improvements	60,131,920
Lands, Improvements & Timber	102,944,550
Less Veterans' exemptions	1,608,155
TOTAL (TAXABLE) REAL PROPERTY	101,336,395
Percent of total 44.65%	
PERSONAL PROPERTY	
Inventory assessment under ORS 310.608	6,373,103
Furniture, Fixtures & Machinery	4,792,840
Farm Machinery & Equipment	2,745,906
Livestock under ORS 310.608	10,600,384
Miscellaneous	293,705
Mobile homes	1,767,600
TOTAL PERSONAL	26,573,538
Less Veteran's Exemption	16,180
TOTAL (TAXABLE) PERSONAL PROP.	26,557,358
Percent of total 11.70%	
TOTAL REAL & PERSONAL	127,893,753
UTILITIES	99,082,331
Percent of total 43.65%	
TOTAL TAXABLE VALUE	226,976,084

All property assessed at 100% of true cash value as provided by O.R.S. 308.232. Except as provided by legislative action in the following Oregon Revised Statutes; O.R.S. 308.370 (Farm Use); 321.805 (Forest Land Designation); 307.250 (Processor's Exemption); and 310.608 (Inventory & Farm Machinery Tax Phaseout).

STATEMENT OF TAX RATES BY TAX CODE AREAS, BAKER COUNTY, OREGON, 1974 - 1975

Code 5-1-Baker Tax Rate County 3.82 I.E.D. 4.65 City of Baker 7.93 School Dist. 5-J 8.93 TOTAL 25.33	Code 5-16 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 5-J 8.93 TOTAL 17.40	Code 25-4 Tax Rate County 3.82 Union I.E.D. 4.53 School Dist. 25-J 12.33 North Powder R. Fire .84 TOTAL 21.52	Code 61-2-Richland Tax Rate County 3.82 I.E.D. 4.65 City of Richland 3.63 School Dist. 61 6.46 Eagle Valley Cem. .37 TOTAL 18.93	Code 61-7 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 61 6.46 TOTAL 14.93
Code 5-2-Haines Tax Rate County 3.82 I.E.D. 4.65 City of Haines 4.04 School Dist. 5-J 8.93 Haines Cemetery D. .35 TOTAL 21.79	Code 5-20 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 5-J 8.93 TOTAL 17.40	Code 25-5 Tax Rate County 3.82 Union I.E.D. 4.53 School Dist. 25-J 12.33 Haines Cemetery D. .35 TOTAL 21.03	Code 61-3 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 61 6.46 TOTAL 14.93	Code 61-8 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 61 6.46 TOTAL 14.93
Code 5-3-Sumpter Tax Rate County 3.82 I.E.D. 4.65 City of Sumpter 4.73 School Dist. 5-J 8.93 TOTAL 22.13	Code 5-21 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 5-J 8.93 Haines Cemetery D. .35 TOTAL 17.75	Code 25-6 Tax Rate County 3.82 Union I.E.D. 4.53 School Dist. 25-J 12.33 Haines Cemetery D. .35 North Powder R. Fire .84 TOTAL 21.87	Code 61-4 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 61 6.46 Pine Val. Cem. .06 TOTAL 14.99	Code 61-9 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 61 6.46 Pine Val. Cem. D. .06 TOTAL 14.99
Code 5-5 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 5-J 8.93 Haines Cemetery D. .35 TOTAL 17.75	Code 5-22 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 5-J 8.93 TOTAL 17.40	Code 30-1 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 30-J 7.93 TOTAL 16.40	Code 61-5 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 61 6.46 Eagle Valley Cem. .37 TOTAL 15.30	Code 61-10 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 61 6.46 Eagle Valley Cem. .37 TOTAL 15.30
Code 5-7 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 5-J 8.93 TOTAL 17.40	Code 5-23 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 5-J 8.93 Haines Cemetery D. .35 TOTAL 17.75	Code 30-2 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 30-J 7.93 TOTAL 16.40	Code 61-6 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 61 6.46 Pine Val. Cem. .06 Pine Val. R. Fire P. .67 TOTAL 15.66	Code 61-11 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 61 6.46 Pine Val. Cem. .06 Pine Val. R. Fire P. .67 TOTAL 15.66
Code 5-8 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 5-J 8.93 Haines Cemetery D. .35 TOTAL 17.75	Code 16-1 Huntington Tx Rate County 3.82 I.E.D. 4.65 School Dist. 16-J 8.68 City of Huntington 9.19 Treasure Val. Ed 2.55 TOTAL 28.89	Code 61-1-Halfway Tax Rate County 3.82 I.E.D. 4.65 City of Halfway 14.98 School Dist. 61 6.46 Pine Val. Cem. .06 TOTAL 29.97		
Code 5-9 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 5-J 8.93 Eagle Val. Cem. .37 TOTAL 17.77	Code 16-2 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 16-J 8.68 Treasure Val. Ed 2.55 TOTAL 19.70			
Code 5-10 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 5-J 8.93 Haines Cemetery D. .35 North Powder R. Fire .84 TOTAL 18.59	Code 16-4 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 16-J 8.68 Treasure Val. Ed 2.55 Eagle Val. Cem. D. .37 TOTAL 20.07			
Code 5-11 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 5-J 8.93 Haines Cemetery D. .35 North Powder R. Fire .84 TOTAL 18.59	Code 25-1 Tax Rate County 3.82 Union I.E.D. 4.53 School Dist. 25-J 12.33 TOTAL 20.68			
Code 5-12 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 5-J 8.93 North Powder R. Fire .84 TOTAL 18.24	Code 25-2 Tax Rate County 3.82 Union I.E.D. 4.53 School Dist. 25-J 12.33 Haines Cemetery D. .35 TOTAL 21.03			
Code 5-14 Tax Rate County 3.82 I.E.D. 4.65 School Dist. 5-J 8.93 TOTAL 17.40	Code 25-3 Tax Rate County 3.82 Union I.E.D. 4.53 School Dist. 25-J 12.33 Haines Cemetery D. .35 North Powder R. Fire .84 TOTAL 21.87			

INSTRUCTIONS: for determining the portion of your tax that will be distributed to each of the taxing districts in which your property is located.

1. Find the assessed value of your property on your tax statement and convert it from dollars to thousands of dollars by placing a decimal point three places from the right. Example: 2540 becomes 2.540 thousand.
2. Find the code area number on your tax statement. Refer to the same number in the listing above and obtain the tax rate for each taxing district shown.
3. Multiply the value (in thousands) by each district's tax rate. The answer is the amount of money that each district will receive.

NOTICE: State law requires that all property be assed at 100% of its true cash value.

STATEMENT OF TAXES

and
Summary of Assessment Roll
for
Baker County, Oregon

ASSESSMENT DATE
January 1, 1974

For the Fiscal Year Ending
June 30, 1975

Distribution of Tax Dollars & Assessments

To Schools	64.160%
County	18.986%
Town & Cities	12.184%
Cemetery Dist. & Fire Patrol474%
Assessments	
Irrigation & State Forest Patrol	4.196%
	100.000%

TOTAL OF ASSESSED VALUE OF	
Taxable Property	\$226,976,084
TOTAL TAXES AND ASSESSMENTS LEVIED	
In County for all Purposes	\$4,577,470.09
Posted Ratio 100%	Utility Ratio 100%

Prepared by
FREIDA GEORGE RALPH L. McCRAY
Deputy Assessor Baker County Assessor

SUMMARY OF TAXES BY DISTRICTS

COUNTY TAXES BY FUND

	Valuation to Compute	Used Tax Rate	Tax Rate	Total Levy Submitted	Less Amounts Raised by Other Counties	Less I.E.D.	Mobile Home Taxes	Less E. Oregon Timber	Levy Used to Compute Tax Rate	Gain to Rounding	Amount Tax Rate will raise
County	226,976,084		3.82	873,960.00			192.00	6,970.59	866,797.41	251.23	867,048.64
Cities —											
Baker	63,266,569		7.93	501,315.00			80.15		501,234.85	469.04	501,703.89
Haines	1,587,234		4.04	6,398.00					6,398.00	14.43	6,412.43
Halfway	1,148,148		14.98	17,192.00					17,192.00	7.26	17,199.26
Huntington	2,621,305		9.19	24,145.70			81.33		24,064.37	25.42	24,089.79
Richland	639,450		3.63	2,318.00					2,318.00	3.20	2,321.20
Sumpter	1,263,303		4.73	5,994.18				26.37	5,967.81	7.61	5,975.42
Total											557,701.90
School Districts											
5-J	121,733,703		8.93	1,754,886.00	4,991.80	653,264.44	424.58	9,472.53	1,086,723.65	349.32	1,087,081.97
16-J	16,371,506		8.68	192,834.00	12,004.15	38,284.62	50.83	520.10	141,974.30	130.37	142,104.67
25-J	3,843,668		12.33	193,837.00	145,061.19			1,393.09	47,382.72	9.71	47,392.43
30-J	9,115,117		7.93	146,484.00	36,473.63	34,843.12		2,885.63	72,281.62	1.26	72,282.88
61	75,912,090		6.46	604,176.00		112,998.82		1,470.94	489,706.24	685.86	490,392.10
Baker I.E.D.	223,132,461		4.65	1,076,374.00	30,530.23		239.68	8,195.67	1,037,408.42	157.31	1,037,565.73
Union I.E.D.	3,843,668		4.53	1,101,289.00	1,083,401.22			510.91	17,376.87	34.95	17,411.82
Total											2,894,231.60
Community College											
Treasure Valley	16,371,506		2.55	766,226.00	724,458.08		16.26	152.45	41,599.21	148.13	41,747.34
SPECIAL DISTRICTS —											
Cemetery Districts											
Pine Valley	66,896,006		.06	3,362.00				2.95	3,359.05	654.71	4,013.76
Eagle Valley	8,499,945		.37	3,149.00				13.70	3,135.30	9.68	3,144.98
Haines Cemetery	15,709,339		.35	5,618.00				147.75	5,470.25	28.02	5,498.27
Total											12,657.01
Rural Fire Protection District											
Pine Valley	8,538,261		.67	5,740.00				31.98	5,708.02	12.61	5,720.63
North Powder	3,948,345		.84	9,614.00	6,314.61			8.60	3,290.79	25.82	3,316.61
Total											9,037.24
TOTAL AD VALOREM LEVY											4,382,423.82
											Machine Gain in Extension + 2.48
TOTAL AD VALOREM TAXES EXTENDED											4,382,426.30
ASSESSMENTS											
Irrigation Districts											
Burnt River Irrigation											61,842.43
Lower Powder Irrigation											3,713.00
Baker Valley Irrigation											98,807.95
State Forest Fire Patrol											27,714.64
TOTAL											192,087.02
Unzoned Farmland Additional Tax											1,204.77
Late Filing Penalty											1,761.00
TOTAL ASSESSMENTS											195,043.79
TOTAL AD VALOREM TAXES AND ASSESSMENTS											4,577,470.09

Valuation	Tax Rate	Amount Tax Rate Will Raise
General Fund	2.4620	558,836.33
General Road	1.0268	233,050.53
County School2210	50,154.53
County Weed1102	25,007.25
226,976,084	3.8200	867,048.64

SUMMARY OF VALUATIONS AND TAXES BY CODES

	Assessed Value	Code Tax Rate	Area Rate	Net Tax Extended
5-1	63,266,569	25.33		\$1,602,542.20
5-2	1,587,234	21.79		34,585.83
5-3	1,263,303	22.13		27,956.90
5-5	2,799,627	17.75		49,693.38
5-7	35,028,819	17.40		609,501.45
5-8	5,915,341	17.75		104,997.30
5-9	26,260	17.77		466.64
5-10	584,218	18.59		10,860.61
5-11	119,593	18.59		2,223.23
5-12	82,745	18.24		1,509.27
5-14	1,852,645	17.40		32,236.02
5-16	21,512	17.40		374.31
5-20	7,647,099	17.40		133,059.52
5-21	136,389	17.75		2,420.90
5-22	593,555	17.40		10,327.86
5-23	808,794	17.75		14,356.09
16-1	2,621,305	28.89		75,729.50
16-2	12,972,731	19.70		255,562.80
16-4	777,470	20.07		15,603.82
25-1	955	20.68		19.75
25-2	511,653	21.03		10,760.06
25-3	725,237	21.87		15,860.93
25-4	84,570	21.52		1,819.95
25-5	169,271	21.03		3,559.77
25-6	2,351,982	21.87		51,437.85
30-1	8,746,047	16.40		143,435.17
30-2	369,070	16.40		6,052.75
61-1	1,148,148	29.97		34,410.00
61-2	639,450	18.93		12,104.79
61-3	1,264,132	14.93		18,873.49
61-4	57,200,055	14.99		857,428.82
61-5	7,004,811	15.30		107,173.61
61-6	4,123,363	15.66		64,571.86
61-7	35,991	14.93		537.35
61-8	19,746	14.93		294.81
61-9	9,542	14.99		143.03
61-10	51,954	15.30		794.90
61-11	4,414,898	15.66		69,137.30
226,976,084				4,382,423.82

Machine Gain 2.48
4,382,426.30

Ad Valorem Tax by Property Class			
Real Property	\$2,171,297.78	49.546%	
Personal Property	536,668.08	12.246%	
Utilities	\$1,674,460.44	38.208%	
	\$4,382,426.30	100.000%	

This is to certify that the foregoing is a full, true and correct statement, according to the records of my office.
RALPH L. McCRAY
Assessor