

STATEMENT OF TAXES AND SUMMARY OF ASSESSMENT ROLL FOR BAKER COUNTY, OREGON ASSESSMENT DATE JULY 1, 1997 FOR THE FISCAL YEAR ENDING JUNE 30, 1998 DISTRIB. OF TAXES & ASSESSEMENTS (in percentages)	
TO SCHOOLS	38.120733%
COUNTY	29.154970%
TOWN AND CITIES	19.540579%
CEMETERY DIST. & RURAL FIRE DEPT.	1.150420%
ASSESSMENTS IRRIGATION DIST	4.124369%
STATE FIRE PATROL	2.110218%
VECTOR CONTROL	1.402496%
BAKER COUNTY LIBRARY DIST.	3.778289%
UNITY REC,DURKEE COMM,HEREFORD	0.198748%
MOBILE HOME SURCHARGE	0.017026%
TREASURE VALLEY COMM. COLLEGE	0.372047%
BLUE MOUNTAIN TRANSLATOR DISTRIC	0.045605%
TOTAL ASSESSED VALUE OF TAXABLE PROPERTY	\$671,082,320
NET TAXES AND SPECIAL ASSESSMENTS LEVIED IN COUNTY FOR ALL PURPOSES POSTED RATIO 100%	\$9,428,588.61
PREPARED BY: ALLEN PHILLIPS BAKER COUNTY ASSESSOR SUMMARY OF ASSESSMENT ROLL	
REAL PROPERTY	
FARM USE LAND	\$56,209,480
DESIGNATED FOREST LAND	\$424,520
FISH AND WILDLIFE	\$143,470
HISTORICAL	\$431,830
ALL OTHER LAND	\$103,710,460
TOTAL ALL LAND	\$160,919,760
IMPROVEMENTS AND MOBILE HOMES	\$324,107,950
HISTORICAL IMPROVEMENTS	\$1,134,500
TOTAL ALL IMPROVEMENTS	\$325,242,450
TOTAL ALL LAND & IMPROVEMENTS	\$486,162,210
LESS VETERAN'S EXEMPTION	\$1,825,310
TOTAL (TAXABLE) REAL PROPERTY	\$484,336,900
PERSONAL PROPERTY	
MISCELLANEOUS	\$17,143,690
MOBILE HOMES	\$6,938,970
TOTAL PERSONAL PROPERTY	\$24,082,660
LESS VETERAN'S EXEMPTION	\$82,970
TOTAL (TAXABLE) PERSONAL PROPERTY	\$23,999,690
TOTAL REAL AND PERSONAL	\$508,336,590
UTILITIES	\$162,745,730
TOTAL TAXABLE VALUE	\$671,082,320

MEASURE 50 AND THE PERMANENT RATE CALCULATIONS

IN MAY OF 1997 OREGON VOTERS APPROVED MEASURE 50, AMENDING OREGON'S CONSTITUTION TO CUT LOCAL PROPERTY TAXES AND LIMIT THEIR GROWTH. MEASURE 50 ROLLS BACK ASSESSED VALUES TO 90 PERCENT OF 1995-96 LEVELS, SETS PERMANENT TAX RATES, AND LIMITS ASSESSED VALUE GROWTH FOR INDIVIDUAL PROPERTIES TO 3 PERCENT A YEAR WITH CERTAIN EXCEPTIONS. EXCEPTIONS MAY INCLUDE NEW CONSTRUCTION, PARTITION PLATS, SUBDIVISIONS AND ZONING CHANGES, ect.

BILLING RATE		BILLING RATE		BILLING RATE		BILLING RATE		BILLING RATE		BILLING RATE	
CODE 5-1 BAKER CITY		CODE 5-13 (POWDER RFD)		CODE 5-34		CODE 16-5		CODE 30-1		CODE 61-12 (HALFWAY)	
COUNTY	3.7236	COUNTY	3.7236	COUNTY	3.7236	COUNTY	3.7236	COUNTY	3.7236	COUNTY	3.7236
LIBRARY DIST.	0.5327	LIBRARY DIST.	0.5327	LIBRARY DIST.	0.5327	LIBRARY DIST.	0.5327	LIBRARY DIST.	0.5327	LIBRARY DIST.	0.5327
VECTOR CONTROL	0.3426	SCHOOL DIST 5J	4.6088	VECTOR CONTROL	0.3426	SCHOOL DIST 16J	4.5334	SCHOOL DIST 30J	5.2684	SCHOOL DIST 61	4.9557
SCHOOL DIST 5J	4.6088	UNION/BAKER ESD	0.7319	SCHOOL DIST 5J	4.6088	MALHEUR ESD	0.3080	UNION/BAKER ESD	0.7319	UNION/BAKER ESD	0.7319
UNION/BAKER ESD	0.7319			UNION/BAKER ESD	0.7319			HEREFORD COMM BL	0.4424	CITY OF HALFWAY	1.0387
BAKER CITY	6.3367	BAKER CO. JAIL BND	0.3827			BAKER CO. JAIL BND	0.3827			PINE VALLEY CEM.	0.1358
		TOTAL	9.9797	BAKER CO. JAIL BND	0.3827	TOTAL	9.4804	BAKER CO. JAIL BND	0.3827	PINE VALLEY RFD	0.5537
BAKER CO. JAIL BND	0.3827	CODE 5-14 (KEATING RFD)		TOTAL	10.3223	CODE 16-6		TOTAL	11.0817	BAKER CO. JAIL BND	0.3827
TOTAL	16.6590	COUNTY	3.7236	CODE 5-35		COUNTY	3.7236	CODE 30-2		TOTAL	12.0548
CODE 5-2 HAINES		LIBRARY DIST.	0.5327	COUNTY	3.7236	LIBRARY DIST.	0.5327	COUNTY	3.7236	CODE 61-13	
COUNTY	3.7236	VECTOR CONTROL	0.3426	LIBRARY DIST.	0.5327	SCHOOL DIST 16J	4.5334	LIBRARY DIST.	0.5327	COUNTY	3.7236
LIBRARY DIST.	0.5327	SCHOOL DIST 5J	4.6088	SCHOOL DIST 5J	4.6088	MALHEUR ESD	0.3080	SCHOOL DIST 30J	5.2684	LIBRARY DIST.	0.5327
VECTOR CONTROL	0.3426	UNION/BAKER ESD	0.7319	UNION/BAKER ESD	0.7319	DURKEE COMM BLDG	0.1326	UNION/BAKER ESD	0.7319	VECTOR CONTROL	0.3426
SCHOOL DIST 5J	4.6088							UNITY REC.	1.3443	SCHOOL DIST 61	4.9557
UNION/BAKER ESD	0.7319	BAKER CO. JAIL BND	0.3827	BAKER CO. JAIL BND	0.3827	BAKER CO. JAIL BND	0.3827	BAKER CO. JAIL BND	0.3827	UNION/BAKER ESD	0.7319
CITY OF HAINES	1.7563	TOTAL	10.3223	TOTAL	10.1123	TOTAL	9.6130	TOTAL	11.9836		
HAINES CEM.	0.3515	CODE 5-24		CODE 5-36		CODE 25-1		CODE 30-4		BAKER CO. JAIL BND	0.3827
		COUNTY	3.7236	COUNTY	3.7236	COUNTY	3.7236	COUNTY	3.7236	TOTAL	10.6692
BAKER CO. JAIL BND	0.3827	LIBRARY DIST.	0.5327	LIBRARY DIST.	0.5327	LIBRARY DIST.	0.5327	LIBRARY DIST.	0.5327	CODE 61-14	
HAINES CITY BND	0.9963	VECTOR CONTROL	0.3426	SCHOOL DIST 5J	4.6088	SCHOOL DIST 8J	4.9177	SCHOOL DIST 30J	5.2684	COUNTY	3.7236
TOTAL	13.4264	UNION/BAKER ESD	0.7319	UNION/BAKER ESD	0.7319	UNION/BAKER ESD	0.7319	UNION/BAKER ESD	0.7319	LIBRARY DIST.	0.5327
CODE 5-3 SUMPTER		HAINES CEM.	0.3515	BAKER CITY	6.3367	BAKER CO. JAIL BND	0.3827	UNITY REC	1.3443	VECTOR CONTROL	0.3426
COUNTY	3.7236			BAKER RURAL FIRE	0.6742	TOTAL	10.2886			SCHOOL DIST 61	4.9557
LIBRARY DIST.	0.5327	BAKER CO. JAIL BND	0.3827			CODE 25-2		BAKER CO. JAIL BND	0.3827	UNION/BAKER ESD	0.7319
SCHOOL DIST 5J	4.6088	TOTAL	10.6738	BAKER CO. JAIL BND	0.3827	COUNTY	3.7236	TOTAL	11.9836	EAGLE VALLEY CEM.	0.4143
UNION/BAKER ESD	0.7319	CODE 5-25		TOTAL	16.9906	LIBRARY DIST.	0.5327	CODE 61-2 FICHLAND			
CITY OF SUMPTER	0.7989	COUNTY	3.7236	CODE 5-37		SCHOOL DIST 8J	4.9177	COUNTY	3.7236	BAKER CO. JAIL BND	0.3827
		LIBRARY DIST.	0.5327	COUNTY	3.7236	UNION/BAKER ESD	0.7319	LIBRARY DIST.	0.5327	TOTAL	11.0835
BAKER CO. JAIL BND	0.3827	VECTOR CONTROL	0.3426	LIBRARY DIST.	0.5327	HAINES CEM.	0.3515	SCHOOL D-ST 61	4.9557	CODE 61-15	
SUMPTER CITY BND	1.5786	SCHOOL DIST 5J	4.6088	VECTOR CONTROL	0.3426	BAKER CO. JAIL BND	0.3827	UNION/BAKER ESD	0.7319	COUNTY	3.7236
TOTAL	12.3572	UNION/BAKER ESD	0.7319	SCHOOL DIST 5J	4.6088	TOTAL	10.6401	CITY OF RICHLAND	1.1635	LIBRARY DIST.	0.5327
CODE 5-5				UNION/BAKER ESD	0.7319	CODE 25-3		EAGLE VALLEY CEM.	0.4143	SCHOOL DIST 61	4.9557
COUNTY	3.7236	BAKER CO. JAIL BND	0.3827			COUNTY	3.7236	BAKER CO. JAIL BND	0.3827	UNION/BAKER ESD	0.7319
LIBRARY DIST.	0.5327	TOTAL	10.3223	CODE 5-26		LIBRARY DIST.	0.5327	TOTAL	11.9044	EAGLE VALLEY CEM.	0.4143
SCHOOL DIST 5J	4.6088	CODE 5-26		COUNTY	3.7236	SCHOOL DIST 8J	4.9177	CODE 61-3		BAKER CO. JAIL BND	0.3827
UNION/BAKER ESD	0.7319	COUNTY	3.7236	LIBRARY DIST.	0.5327	UNION/BAKER ESD	0.7319	COUNTY	3.7236	TOTAL	10.7409
HAINES CEM.	0.3515	VECTOR CONTROL	0.3426	SCHOOL DIST 5J	4.6088	HAINES CEM.	0.3515	LIBRARY D-ST.	0.5327	CODE 61-16	
		SCHOOL DIST 5J	4.6088	UNION/BAKER ESD	0.7319	N.P. RURAL FIRE	0.6635	SCHOOL DIST 61	4.9557	COUNTY	3.7236
BAKER CO. JAIL BND	0.3827	UNION/BAKER ESD	0.7319	HAINES CEM.	0.3515	BAKER CO. JAIL BND	0.3827	UNION/BAKER ESD	0.7319	LIBRARY DIST.	0.5327
TOTAL	10.3312			N.P. RURAL FIRE	0.6635	TOTAL	11.3036	TOTAL	10.3266	SCHOOL DIST 61	4.9557
CODE 5-7		BAKER CO. JAIL BND	0.3827			CODE 25-4		CODE 61-4		UNION/BAKER ESD	0.7319
COUNTY	3.7236	TOTAL	11.3373	CODE 5-30		COUNTY	3.7236	COUNTY	3.7236	PINE VALLEY RFD	0.5537
LIBRARY DIST.	0.5327	CODE 5-30		COUNTY	3.7236	LIBRARY DIST.	0.5327	LIBRARY DIST.	0.5327	BAKER CO. JAIL BND	0.3827
SCHOOL DIST 5J	4.6088	COUNTY	3.7236	LIBRARY DIST.	0.5327	SCHOOL DIST 8J	4.9177	SCHOOL DIST 61	4.9557	TOTAL	10.8803
UNION/BAKER ESD	0.7319	LIBRARY DIST.	0.5327	SCHOOL DIST 5J	4.6088	UNION/BAKER ESD	0.7319	UNION/BAKER ESD	0.7319		
		SCHOOL DIST 5J	4.6088	UNION/BAKER ESD	0.7319	HAINES CEM.	0.3515	PINE VALLEY CEM.	0.1358	DISTRICT TAX RATES ARE 1997	
UNION/BAKER ESD	0.7319	UNION/BAKER ESD	0.7319	HAINES CEM.	0.3515	N.P. RURAL FIRE	0.6635			BILLING RATES BASED ON	
		BAKER CO. JAIL BND	0.3827	N.P. RURAL FIRE	0.6635	BAKER CO. JAIL BND	0.3827			PERMANENT RATES CALCULATED BY	
BAKER CO. JAIL BND	0.3827	TOTAL	11.3373			TOTAL	16.3164			THE OREGON DEPARTMENT OF	
TOTAL	9.9797	CODE 5-31		CODE 16-1 HUNTINGTON		CODE 25-5				REVENUE AS PER BALLOT	
CODE 5-9		COUNTY	3.7236	COUNTY	3.7236	COUNTY	3.7236			MEASURE 50 APPROVED BY VOTERS	
COUNTY	3.7236	LIBRARY DIST.	0.5327	LIBRARY DIST.	0.5327	LIBRARY DIST.	0.5327			IN MAY 1997 AND ARE TO BE USED	
LIBRARY DIST.	0.5327	SCHOOL DIST 5J	4.6088	SCHOOL DIST 16J	4.5334	SCHOOL DIST 8J	4.9177			AS ESTIMATES ONLY AS	
SCHOOL DIST 5J	4.6088	UNION/BAKER ESD	0.7319	MALHEUR ESD	0.3080	UNION/BAKER ESD	0.7319			MEASURE 5 LIMITS MAY STILL	
UNION/BAKER ESD	0.7319	HAINES CEM	0.3515	TVCC	1.2247	HAINES CEM.	0.3515			APPLY ON AN INDIVIDUAL	
EAGLE VALLEY CEM.	0.4143	BAKER RURAL FIRE	0.6742	CITY OF HUNTINGTON	9.6098					PROPERTY BY PROPERTY BASIS	
DURKEE COMM BLD	0.1326	BAKER CO. JAIL BND	0.3827			BAKER CO. JAIL BND	0.3827				
		TOTAL	11.0054	CODE 16-2		TOTAL	10.9521				
BAKER CO. JAIL BND	0.3827	CODE 5-32		COUNTY	3.7236	CODE 25-7					
TOTAL	9.9797	COUNTY	3.7236	LIBRARY DIST.	0.5327	COUNTY	3.7236				
CODE 5-11		LIBRARY DIST.	0.5327	SCHOOL DIST 5J	4.6088	LIBRARY DIST.	0.5327				
COUNTY	3.7236	UNION/BAKER ESD	0.7319	UNION/BAKER ESD	0.7319	VECTOR CONTROL	0.3426				
LIBRARY DIST.	0.5327	BAKER RURAL FIRE	0.6742	BAKER CO. JAIL BND	0.3827	SCHOOL DIST 8J	4.9177				
SCHOOL DIST 5J	4.6088			TOTAL	10.6539	UNION/BAKER ESD	0.7319				
UNION/BAKER ESD	0.7319	CODE 5-33		COUNTY	3.7236	HAINES CEM.	0.3515				
HAINES CEM.	0.3515	COUNTY	3.7236	LIBRARY DIST.	0.5327	EAGLE VALLEY CEM.	0.4143				
N.P. RURAL FIRE	0.6635	LIBRARY DIST.	0.5327	VECTOR CONTROL	0.3426						
		SCHOOL DIST 5J	4.6088	SCHOOL DIST 5J	4.6088						
BAKER CO. JAIL BND	0.3827	UNION/BAKER ESD	0.7319	UNION/BAKER ESD	0.7319						
		BAKER RURAL FIRE	0.6742	BAKER RURAL FIRE	0.6742						
TOTAL	10.9947	BAKER CO. JAIL BND	0.3827								
CODE 5-12		TOTAL	10.9965	CODE 16-4		BAKER CO. JAIL BND	0.3827				
COUNTY	3.7236	CODE 5-33		COUNTY	3.7236	TOTAL	10.9827				
LIBRARY DIST.	0.5327	COUNTY	3.7236	LIBRARY DIST.	0.5327	CODE 25-8					
SCHOOL DIST 5J	4.6088	LIBRARY DIST.	0.5327	SCHOOL DIST 16J	4.5334	COUNTY	3.7236				
UNION/BAKER ESD	0.7319	SCHOOL DIST 5J	4.6088	MALHEUR ESD	0.3080	LIBRARY DIST.	0.5327				
N.P. RURAL FIRE	0.6635	UNION/BAKER ESD	0.7319	TVCC	1.2247	VECTOR CONTROL	0.3426				
		BAKER CO. JAIL BND	0.3827	EAGLE VALLEY CEM.	0.4143	SCHOOL DIST 8J	4.9177				
BAKER CO. JAIL BND	0.3827	TOTAL	10.6432			UNION/BAKER ESD	0.7319				
TOTAL	10.6432	CODE 5-34		COUNTY	3.7236	HAINES CEM.	0.3515				
		COUNTY	3.7236	LIBRARY DIST.	0.5327	N.P. RURAL FIRE	0.6635				
		LIBRARY DIST.	0.5327	SCHOOL DIST 5J	4.6088	BAKER CO. JAIL BND	0.3827				
		UNION/BAKER ESD	0.7319	UNION/BAKER ESD	0.7319	TOTAL	11.6462				
		BAKER CO. JAIL BND	0.3827	BAKER CO. JAIL BND	0.3827						
		TOTAL	9.9797	TOTAL	11.1194						

DISTRICT TAX RATES ARE 1997
BILLING RATES BASED ON
PERMANENT RATES CALCULATED BY
THE OREGON DEPARTMENT OF
REVENUE AS PER BALLOT
MEASURE 50 APPROVED BY VOTERS
IN MAY 1997 AND ARE TO BE USED
AS ESTIMATES ONLY AS
MEASURE 5 LIMITS MAY STILL
APPLY ON AN INDIVIDUAL
PROPERTY BY PROPERTY BASIS

TAXING DISTRICTS	ASSESSED VALUE	REAL MARKET VALUE	BILLING RATE	TOTAL LEVY SUBMITTED	TOTAL TAXES RAISED
COUNTY	671,225,790	8,253,819,890	\$3.7236	2,807,000.00	2,491,927.90
CITIES					
BAKER CITY	263,225,250	322,829,120	\$6.3367	1,894,937.00	1,658,178.64
HAINES	9,272,720	11,034,440	\$1.7563	16,470.00	16,285.65
HALFWAY	11,043,820	13,491,870	\$1.0387	13,666.00	11,471.21
HUNTINGTON	8,653,830	10,370,790	\$9.6098	91,119.00	71,713.22
RICHLAND	6,026,260	7,337,870	\$1.1635	7,989.91	7,011.52
SUMPTER	11,030,000	14,998,380	\$0.7989	9,485.00	8,811.85
SCHOOL DISTRICTS					
5-J & 25-JB	494,498,810	609,445,000	\$4.6088	5,667,788.00	2,270,015.20
16-J	36,388,230	41,699,780	\$4.5334	839,596.00	156,246.14
25-J & 8-J	10,608,970	12,768,440	\$4.9177	824,614.00	51,297.86
30-J & 6 & 7	15,705,520	19,877,180	\$5.2684	649,364.00	80,073.84
SCHOOL 61	114,024,260	140,029,490	\$4.9557	2,607,910.00	563,523.28
BAKER ESD CONSOLIDATED WITH UNION ESD					
UNION/BAKER ESD	634,837,560	782,120,110	\$0.7319	3,400,999.00	462,475.09
MALHEUR ESD	36,388,230	41,699,780	0.308	1,334,128.00	10,615.75
TVCC	30,565,820	35,176,430	\$1.2247	5,150,366.00	35,078.81
SPECIAL DISTRICTS					
PINE VALLEY CEM.	87,249,450	105,690,200	\$0.1358	13,236.46	11,860.44
EAGLE VALLEY CEM.	24,431,320	31,586,050	\$0.4143	11,942.74	10,122.10
HAINES CEM.	47,949,070	57,931,760	\$0.3515	17,989.00	16,855.46
HEREFORD COMM. BLDG	9,404,900	11,552,200	\$0.4424	4,400.00	4,160.67
UNITY REC. DIST.	6,300,620	8,324,980	\$1.3443	8,500.00	8,469.86
DURKEE COMM BLDG	46,068,670	52,607,050	\$0.1326	6,415.00	6,108.62
BAKER VECTOR	387,394,670	477,967,430	\$0.3426	149,865.00	132,235.62
COUNTY LIBRARY	671,225,790	823,819,890	\$0.5327	401,645.00	356,239.35
RURAL FIRE DISTRICTS					
PINE VALLEY	35,836,770	46,791,540	\$0.5537	23,808.80	19,891.57
NORTH POWDER	9,595,800	11,721,550	\$0.6635	18,635.00	6,366.81
BAKER R.F.D.	64,206,840	83,220,010	\$0.6742	51,073.00	43,371.99
BONDED DEBT (EXCL. FROM LIMIT)					
BAKER COUNTY JAIL	671,225,790	823,819,890	\$0.3827	256,905.00	256,974.30
CITY OF HAINES	9,272,720	11,034,440	\$0.9963	9,239.00	9,238.54
CITY OF HUNTINGTON	8,653,830	10,370,790	\$4.8855	42,279.00	42,278.28
CITY OF SUMPTER	11,030,000	14,998,380	\$1.5786	17,412.00	17,411.96
TOTALS				26,348,776.91	8,836,311.53

COUNTY TAXES BY FUND		
VALUATION/FUND	BILLING RATE PER FUND	AMOUNT TAX WILL RAISE PER FUND
GENERAL FUND	3.624	2,425,314.68
COUNTY SCHOOL	0.0532	35,564.40
COUNTY WEED CONTROL	0.0464	31,048.82
COUNTY JAIL	0.3827	256,974.30
TOTAL	4.1063	2,748,902.20

SPECIAL DISTRICTS	
STATE FIRE PATROL (FP)	
LOWER POWDER IRR. (LO)	
BURNT RIVER IRR. (BO&BC)	
BAKER VALLEY IRR. (VO&VC)	
BLUE MNT TV	
MOBILE HOME SURCHARGE	
TOTAL SPECIAL ASSESSMENTS	593,790.60
TOTAL TAXES & ASSESSMENTS	9,430,102.13
LESS STATE FISH & WILDLIFE	1,513.52
NET TAXES & SPECIAL ASSESSMENTS TO BE COLLECTED	9,428,588.61

ASSESSMENTS	AFTER COMP.
	198,963.82
	57,024.00
	76,087.46
	255,758.42
	4300.00
	1,656.90
	593,790.60
	9,430,102.13
	1,513.52
	9,428,588.61

STATE OF OREGON

SS.

COUNTY OF BAKER

I, ALLEN PHILLIPS, ASSESSOR FOR BAKER COUNTY, PURSUANT TO ORS 311.105 DO HEREBY CERTIFY THE ASSESSED VALUATION, TAX LEVIES, AND TAXES SET FORTH IN THE SUMMARY HEREIN CONTAINED, ARE TRUE AND CORRECT COPIES OF THE WHOLE THEREOF, AS THE SAME APPEARS ON FILE IN MY OFFICE & CUSTODY. DATED THIS 21ST DAY OF NOVEMBER, 1997 AT BAKER CITY, OREGON

ALLEN PHILLIPS, ASSESSOR