

2024-2025 STATEMENT of TAXES & SUMMARY OF ASSESSMENT ROLL for Josephine County, Oregon

ASSESSMENT DATE	January 1, 2024
EFFECTIVE LIEN DATE	July 1, 2024
FISCAL YEAR ENDING	June 30, 2025

OFFICE OF JOSEPHINE COUNTY ASSESSOR

Total Assessed Value of Taxable Property:
\$9,971,226,450
Total Taxes & Assessments Imposed in County:
\$103,638,431.54

SUMMARY OF ASSESSMENT ROLL					
TAXABLE PROPERTY	REAL MARKET VALUE	TAXABLE ASSESSED VALUE	EXEMPT & SPECIALLY ASSESSED PROPERTY	REAL MARKET VALUE	TAXABLE ASSESSED VALUE
Real Property			Partially & Totally Exempt		
Land	\$ 6,269,766,660	*	Business/Housing/Misc.	878,814,925	474,322,540
Improvements	9,106,999,319	*	Commercial Facilities under Construction	-	-
Gross Real Property	15,376,765,979	9,331,830,980	Publicly Owned Property	1,087,432,139	1,242,300
Less Veteran's, Active Duty Exemptions **		47,121,028	Social Welfare Exemptions	397,267,254	39,982,180
TOTAL REAL PROPERTY	15,376,765,979	9,378,952,008	Total Partially & Totally Exempt	2,363,514,318	515,547,020
Manufactured Homes			Specially Assessed Property		
All Manufactured Homes	169,865,430	107,028,550	Farm Property	188,031,230	15,343,070
Less: Veteran's Exemptions **		2,220,343	Forest Property	515,826,170	25,825,080
TOTAL MANUFACTURED HOMES	169,865,430	109,248,893	Open Space	8,135,740	1,330,840
Non-profit Housing (Billed to state)	3,471,200	2,651,020	Conservation Easements	11,344,900	4,821,820
Personal Property	151,384,260	151,377,690	Low Income Rental Housing	46,809,150	8,510,610
State Assessed Utilities	379,993,905	378,338,210	Total Specially Assessed Property	\$ 770,147,190	\$ 55,831,420
TOTAL VALUE OF TAXABLE PROPERTY	\$ 16,081,480,774	\$ 10,020,567,821	TOTAL EXEMPT & SPECIALLY ASSESSED PROPERTY	\$ 3,133,661,508	\$ 571,378,440

* Under Measure 50, the assessed value of property is determined in total, and cannot be separated into component parts.

** Veteran's and Active Duty exemptions applied against assessed value only

This summary is designed to assist you in understanding the property tax assessment in our county. The records and services of our office are open to you, the public, and you are encouraged to discuss your assessment questions or concerns with staff members.

The assessor values your property through methods prescribed by state laws and regulations. The assessor does not determine the taxing districts your property may be in nor does the Assessor control the amount of money your taxing districts require.

Chris Parton, Josephine County Assessor
October 3, 2024

Chris Parton, Assessor

Courthouse, 500 NW 6th Street, Dept 3
Grants Pass, Oregon 97526

Phone (541) 474-5260

e-mail: assessor@josephinecounty.gov



OFFICE OF JOSEPHINE COUNTY ASSESSOR

2024-2025 STATEMENT of TAXES & SUMMARY OF ASSESSMENT ROLL for Josephine County, Oregon

ASSESSED VALUES, TAX RATES, TAXES & ASSESSMENTS BY DISTRICT

						Tax Extended Net of Amount to Urban Renewal						
District	Assessed Value	Permanent Rate per \$1,000	Local Option	Bonds	Total Tax Rate	Permanent	Local Option	Bonds	District Taxes Imposed	Compression Loss	Add'l Taxes & Penalties	Amount to be Received
Josephine County	9,971,226,450	0.5867	1.0400		1.6267	5,702,830.92	10,370,080.69		16,072,911.61	(8.02)	176,740.47	16,249,644.06
City of Grants Pass	4,114,201,910	4.1335	1.7900		5.9235	15,968,040.47	7,364,422.70		23,332,463.17	0.00	5,345.26	23,337,808.43
City of Cave Junction	196,954,860	1.8959			1.8959	373,406.80			373,406.80	0.00	94.89	373,501.69
Grants Pass School District #7	4,290,420,870	4.5248			4.5248	18,285,672.31			18,285,672.31	(18,664.70)	5,362.17	18,272,369.78
Three Rivers School District	5,680,805,580	3.7262			3.7262	21,160,531.88			21,160,531.88	0.00	70,103.37	21,230,635.25
Rogue Community College	9,971,226,450	0.5128		0.0455	0.5583	4,984,470.15		453,689.95	5,438,160.10	(2,125.05)	11,171.92	5,447,206.97
Southern Oregon ESD	9,971,226,450	0.3524			0.3524	3,425,403.56			3,425,403.56	(1,460.25)	7,050.08	3,430,993.39
Applegate RFPD #9	88,223,090	1.6787	1.2500		2.9287	148,100.00	110,279.37		258,379.37	0.00	1,993.69	260,373.06
Illinois Valley RFPD #1	884,631,300	1.8701	0.5000		2.3701	1,654,348.99	442,330.55		2,096,679.54	(3.15)	6,951.50	2,103,627.89
Williams RFPD	245,548,420	1.0552	0.6500		1.7052	259,102.85	159,606.81		418,709.66	0.00	418.84	419,128.50
Wolf Creek RFPD	48,324,030	2.1865			2.1865	105,660.46			105,660.46	(0.37)	3,048.46	108,708.55
Josephine Co. 4H/Extension Service	9,971,226,450	0.0000			-	-			-	0.00	-	-
Kerby Water District	18,183,960			1.7597	1.7597			31,998.29	31,998.29	0.00	12.15	32,010.44
Josephine Co. Community Library	4,668,180,920	0.3900			0.3900	1,722,617.68			1,722,617.68	(0.07)	1,582.64	1,724,200.25
Josephine Co. Law Enforcement District	5,812,750,090	0.9900			0.9900	5,754,625.74			5,754,625.74	(0.98)	18,929.67	5,773,554.43
Grants Pass Urban Renewal**					**				2,635,415.32			2,635,415.32
**Urban Renewal division of tax rate determined by formula outlined in Oregon law. Varies depending on code area. Permanent tax rates for the various taxing districts do not change. Districts may levy local option levies or bond repayment levies in addition to the permanent rates with voter approval. Taxes are calculated on each individual						Special Assessments:						
						City of Grants Pass Delinquent Sewer						
						Ft Vannoy Irrigation District						
						MS Community Resource Center Fee				(136.12)		
						OR Forestry Fire, Timber & Surcharge						
										(22,398.71)	308,805.11	103,638,431.54



Josephine County Assessor

500 NW 6th Street, Dept.3

Grants Pass, OR 97526

541-474-5260

JosephineCounty.gov

Tax Rate Sheet for 2024-25 Tax Year

CODE AREA	TAX RATE PER 1,000	COUNTY			CITIES			SCHOOL DISTRICTS		RCC		SO ESD	JO CO 4H	LE DIST	RURAL FIRE DISTRICTS				KERBY WATER	LIBRARY DISTRICT	GP URA
		PERM	LO	LO	ID	PERM	LO	ID	PERM	PERM	BOND	PERM	PERM	PERM	ID	PERM	LO	SPLIT	BOND	PERM	DIV TAX
1	\$ 13.3757	0.5509	0.1100	0.9300	GP	3.8812	1.7900	GP #7	4.2143	0.4815	0.0455	0.3309	0.0000							0.3661	0.6753
2	\$ 11.9096	0.5867	0.1100	0.9300	CJ	1.8959		3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000	0.9900	IV RFPD	1.8701	0.5000			0.3900	
3	\$ 8.0522	0.5867	0.1100	0.9300				GP #7	4.5248	0.5128	0.0455	0.3524	0.0000	0.9900							
4	\$ 9.6237	0.5867	0.1100	0.9300				3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000	0.9900	IV RFPD	1.8701	0.5000	05			
5	\$ 7.2536	0.5867	0.1100	0.9300				3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000	0.9900							
6	\$ 9.3488	0.5867	0.1100	0.9300				3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000	0.9900	WILLMS	1.0552	0.6500	08		0.3900	
7	\$ 10.0137	0.5867	0.1100	0.9300				3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000	0.9900	IV RFPD	1.8701	0.5000	08		0.3900	
8	\$ 7.6436	0.5867	0.1100	0.9300				3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000	0.9900						0.3900	
9	\$ 8.9588	0.5867	0.1100	0.9300				3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000	0.9900	WILLMS	1.0552	0.6500	05			
10	\$ 9.4401	0.5867	0.1100	0.9300				3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000	0.9900	WLF CRK	2.1865		05			
11	\$ 9.8301	0.5867	0.1100	0.9300				3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000	0.9900	WLF CRK	2.1865		08		0.3900	
12	\$ 8.4422	0.5867	0.1100	0.9300				GP #7	4.5248	0.5128	0.0455	0.3524	0.0000	0.9900						0.3900	
13	\$ 13.3757	0.5509	0.1100	0.9300	GP	3.8812	1.7900	GP #7	4.2143	0.4815	0.0455	0.3309	0.0000							0.3661	0.6753
14	\$ 10.1823	0.5867	0.1100	0.9300				3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000	0.9900	APPLGTE	1.6787	1.2500	05			
15	\$ 12.5771	0.5509	0.1100	0.9300	GP	3.8812	1.7900	3 RVR	3.7111	0.4815	0.0455	0.3309	0.0000							0.3661	0.3799
16	\$ 12.5771	0.5509	0.1100	0.9300	GP	3.8812	1.7900	3 RVR	3.7111	0.4815	0.0455	0.3309	0.0000							0.3661	0.3799
17	\$ 10.5723	0.5867	0.1100	0.9300				3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000	0.9900	APPLGTE	1.6787	1.2500	08		0.3900	
18	\$ 11.7734	0.5867	0.1100	0.9300				3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000	0.9900	IV RFPD	1.8701	0.5000	08	1.7597	0.3900	
19	\$ 9.4033	0.5867	0.1100	0.9300				3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000	0.9900					1.7597	0.3900	
20	\$ 12.9857	0.5509	0.1100	0.9300	GP	3.8812	1.7900	GP #7	4.2143	0.4815	0.0455	0.3309	0.0000								0.6514
21	\$ 12.1871	0.5509	0.1100	0.9300	GP	3.8812	1.7900	3 RVR	3.7111	0.4815	0.0455	0.3309	0.0000								0.3560
22	\$ 7.0622	0.5867	0.1100	0.9300				GP #7	4.5248	0.5128	0.0455	0.3524	0.0000								
23	\$ 6.2636	0.5867	0.1100	0.9300				3 RVR	3.7262	0.5128	0.0455	0.3524	0.0000								
24	\$ 13.9757	0.5509	0.1100	0.9300	GP	3.8812	1.7900	GP #7	4.2143	0.4815	0.0455	0.3309	0.0000	0.9900							0.6514
25	\$ 13.1771	0.5509	0.1100	0.9300	GP	3.8812	1.7900	3 RVR	3.7111	0.4815	0.0455	0.3309	0.0000	0.9900							0.3560
26	\$ 7.4522	0.5867	0.1100	0.9300				GP #7	4.5248	0.5128	0.0455	0.3524	0.0000							0.3900	

Changed Property Ratios (CPR) by Property Class 0XX=0.625 1XX=0.584 2XX=0.777 3XX=0.902 4XX, 5XX, 6XX=0.598 7XX=0.684 8XX=0.656 9XX=0.777

Tax District	Type	Rate	Final Year	Purpose
Applegate RFPD #9	Local Option	\$ 1.2500	2028-29	Operations
City of Grants Pass	Local Option	\$ 1.7900	2028-29	Public Safety
Illinois Valley RFPD #1	Local Option	\$ 0.5000	2026-27	Hire Firefighters
Josephine County	Local Option	\$ 0.1100	2026-27	Animal Control
Josephine County	Local Option	\$ 0.9300	2026-27	Jail & Juvenile Operations
Kerby Water District	Bond	\$ 1.7597	2035-36	Water Distribution System
Rogue Community College	Bond	\$ 0.0455	2037-38	Capital Improvements
Williams RFPD	Local Option	\$ 0.6500	2026-27	Capital Improvements & Equipment