

**LAKE COUNTY  
BILLING TAX RATES  
2018-2019**

CODE AREA	DISTRICT	SCHOOL DISTRICT	ESD	CEN OR COMM COLL	TOTAL BILL RATE EDUCATION	COUNTY GENERAL FUND	COUNTY LIBRARY	COUNTY EXTENSION	HEALTH DISTRICT	LAKE CEMETERY DISTRICT	RURAL FIRE PROTECTION DISTRICT	WATER DIST	TOWN & CITY	PARK & REC DIST	TOTAL BILL RATE GENERAL	SCHOOL DISTR BONDS	COCC BOND	TOWN & CITY BOND	LAKE HEALTH BOND	TOTAL RATE BONDS	TOTAL M50 BILLING RATE	
7-01	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289			6.5437		13.2594			1.0656	0.6031	1.6687	20.1369	
7-02	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.6031	0.6031	12.5276	
7-03	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	2.5355				9.2512				0.6031	0.6031	15.0631	
7-04	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.9054				7.6211				0.6031	0.6031	13.4330	
7-05	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.8342				7.5499				0.6031	0.6031	13.3618	
7-06	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.8342				7.5499				0.6031	0.6031	13.3618	
7-07	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	2.5355				9.2512				0.6031	0.6031	15.0631	
7-08	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.9054				7.6211				0.6031	0.6031	13.4330	
7-09	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.9054				7.6211				0.6031	0.6031	13.4330	
7-10	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.6031	0.6031	12.5276	
7-11	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311						6.4868				0.6031	0.6031	12.2987	
7-12	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311		0.9054				7.3922				0.6031	0.6031	13.2041	
7-13	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311		0.9054				7.3922				0.6031	0.6031	13.2041	
7-14	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311		0.9054				7.3922				0.6031	0.6031	13.2041	
7-15	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.8342				7.5499				0.6031	0.6031	13.3618	
7-19	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.8342				7.5499				0.6031	0.6031	13.3618	
7-20	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289			6.5437		13.2594			1.0656	0.6031	1.6687	20.1369	
7-21	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.6031	0.6031	12.5276	
7-22	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.6031	0.6031	12.5276	
7-23	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.6031	0.6031	12.5276	
7-24	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.6031	0.6031	12.5276	
7-25	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.6031	0.6031	12.5276	
7-26	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.6031	0.6031	12.5276	
7-27	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.6031	0.6031	12.5276	
7-28	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311						6.4868				0.6031	0.6031	12.2987	
11-01	PAISLEY	4.5517	0.6364		5.1881	3.7619	0.4546	0.2392	2.0311	0.2289			1.5739		8.2896				0.6031	0.6031	14.0808	
11-02	PAISLEY	4.5517	0.6364		5.1881	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.6031	0.6031	12.5069	
14-01	N LAKE	3.8550	0.6364		4.4914	3.7619	0.4546	0.2392	0.8500						5.3057					0.0000	9.7971	
14-02	N LAKE	3.8550	0.6364	0.6204	5.1118	3.7619	0.4546	0.2392	0.8500						5.3057		0.1114			0.1114	10.5289	
14-03	N LAKE	3.8550	0.6364	0.6204	5.1118	3.7619	0.4546	0.2392	0.8500		2.2278		2.0019		9.5354		0.1114			0.1114	14.7586	
14-04	N LAKE	3.8550	0.6364		4.4914	3.7619	0.4546	0.2392	0.8500	0.2289	1.1763				6.7109					0.0000	11.2023	
14-05	N LAKE	3.8550	0.6364	0.6204	5.1118	3.7619	0.4546	0.2392	0.8500	0.2289	1.1763				6.7109			0.1114		0.1114	11.9341	
14-06	N LAKE	3.8550	0.6364	0.6204	5.1118	3.7619	0.4546	0.2392	0.8500		2.2278	1.3392	2.0019		10.8746			0.1114		0.1114	16.0978	
14-07	N LAKE	3.8550	0.6364		4.4914	3.7619	0.4546	0.2392	2.0311						6.4868			0.6031		0.6031	11.5813	
14-08	N LAKE	3.8550	0.6364	0.6204	5.1118	3.7619	0.4546	0.2392	0.8500		1.1763				6.4820			0.1114		0.1114	11.7052	
14-09	N LAKE	3.8550	0.6364		4.4914	3.7619	0.4546	0.2392	0.8500		1.1763				6.4820					0.0000	10.9734	
14-10	N LAKE	3.8550	0.6364	0.6204	5.1118	3.7619	0.4546	0.2392	0.8500						5.3057			0.1114		0.1114	10.5289	
14-11	N LAKE	3.8550	0.6364		4.4914	3.7619	0.4546	0.2392	0.8500						5.3057					0.0000	9.7971	
18-01	PLUSH	2.5416	0.6364		3.1780	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.6031	0.6031	10.4968	
21-01	ADEL	4.3686	0.6364		5.0050	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.6031	0.6031	12.3238	

**ASSESSED VALUES & TAX COMPARISONS FOR 10 YEARS**

YEAR	ASSESSED	ADJUSTED	TAXES AFTER
		TAXES LEVIED	CONST LIMIT
2009	\$498,929,030	M50 perm Rates	\$7,022,624.98
2010	\$521,820,685	M50 perm Rates	\$7,041,561.73
2011	\$828,339,795	M50 perm Rates	\$10,627,402.02
2012	\$974,419,878	M50 perm Rates	\$12,915,920.63
2013	\$944,925,297	M50 perm Rates	\$12,490,916.89
2014	\$953,429,467	M50 perm Rates	\$12,556,243.72
2015	\$968,355,980	M50 perm Rates	\$12,783,153.07
2016	\$990,869,759	M50 perm Rates	\$13,111,962.25
2017	\$1,019,306,783	M50 perm Rates	\$13,292,485.81
2018	\$977,690,260	M50 perm Rates	\$12,812,872.32

**2018 SUMMARY OF TAX ROLLS**

REAL PROPERTY	\$8,256,510.20
PERSONAL PROPERTY	\$169,605.74
REAL & PP MOBILE HOMES	\$79,180.90
PUBLIC UTILITIES	\$4,834,358.21
<b>TOTALS</b>	<b>\$13,339,655.05</b>
VETERAN AND VETERAN'S WIDOW EXEMPTIONS OF \$4,535,439 HAVE BEEN DEDUCTED AND IS REFLECTED IN THE TOTAL ASSESSED VALUE OF \$977,690,260. THIS AMOUNT INCLUDES OREGON FISH AND WILDLIFE VALUE OF \$831,121.	

**DISTRIBUTION OF 2018-2019 PROPERTY TAXES**

SCHOOLS & EDUCATION	\$4,960,261.98	38.71%
COUNTY GOVERNMENT	\$3,626,400.78	28.30%
HEALTH DISTRICTS	\$2,124,854.43	16.58%
TOWN & CITY	\$878,860.58	6.86%
COUNTY LIBRARY	\$436,042.57	3.40%
RURAL FIRE DISTRICTS	\$312,963.42	2.44%
COUNTY EXTENSION	\$229,438.20	1.79%
CEMETARY DISTRICT	\$133,370.52	1.04%
RECREATION DISTRICT	\$71,614.48	0.56%
WATER DISTRICTS	\$39,065.37	0.30%
<b>TOTAL</b>	<b>\$12,812,872.32</b>	<b>100.00%</b>

**PLEASE NOTE**

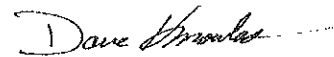
The Tax rates shown above are BILLING rates and are not to be confused with the Measure 50 PERMANENT RATES, as shown on the reverse side of this summary. Application of the combined billing rates will not necessarily produce the actual tax amount due to the effect of Measure 5 limits applied to individual accounts. Measure 5 value limited to \$5 for Education and \$10 for General Government.

**LAKE COUNTY  
SUMMARY OF ASSESSMENT  
and tax rolls 2018-2019**

TAXABLE AV FOR TAX ROLL	VALUE FOR OREGON F&WL ORS 496.340	VALUE FOR N.P. HOUSING ORS 307.244	VALUE FOR APPLICATION OF TAX RATE	M50 PERM RATE	M50 BILLING RATE	2018 CERT. LEVY	MAXIMUM AMT TO BE RAISED	LOSS Due to M5 COMPRS	GAIN/LOSS Due to TRNK, EXTN	FARM/FOR DQ ORS 215.236 ORS 308A.703	OMITTED PROP ORS 311.206	LATE FILING PENALTIES ORS 308.295	TOTAL AMOUNT RAISED	PERCENTAGE SCHEDULE ORS 311.390
SCHOOL DIST 7	\$603,524,586		\$603,524,586	4.5724	4.5724	4.5724	\$2,759,555.82	-\$66,589.14	-1.27		\$22,040.27		\$2,715,005.68	20.35289272
SCHOOL DIST 11	\$76,934,807	\$831,121.00	\$77,765,928	4.5517	4.5517	4.5517	\$353,967.17	-\$4,750.77	-0.34		\$145.50		\$349,361.56	2.61896997
SCHOOL DIST 14	\$233,906,164		\$81,353.00	\$233,987,517	3.8550	3.8550	\$902,021.88	-\$4,720.51	-3.38				\$897,297.99	6.72654568
SCHOOL DIST 18	\$14,565,387		\$14,565,387	2.5416	2.5416	2.5416	\$37,019.39		0.47				\$37,019.86	0.27751737
SCHOOL DIST 21	\$47,846,842		\$47,846,842	4.3686	4.3686	4.3686	\$209,023.71	-\$153.57	-0.06				\$208,870.08	1.56578322
ESD	\$976,777,786	\$831,121.00	\$81,353.00	\$977,690,260	0.6364	0.6364	\$622,202.08	-\$10,732.35	-1.14		\$3,087.97		\$614,556.56	4.60698990
CEN OR COMM COL	\$189,742,034		\$81,353.00	\$189,823,387	0.6204	0.6204	\$117,766.43	-\$760.51	-0.72				\$117,005.20	0.87712313
LAKE CO GENERAL	\$976,777,786	\$831,121.00	\$81,353.00	\$977,690,260	3.7619	3.7619	\$3,677,972.99	-\$87,877.82	-2.32		\$18,253.69	\$18,054.24	\$3,626,400.78	27.18511662
LAKE CO LIBRARY	\$976,777,786	\$831,121.00	\$81,353.00	\$977,690,260	0.4546	0.4546	\$444,457.99	-\$10,619.60	-1.65		\$2,205.83		\$436,042.57	3.26876946
LAKE CO EXTENSION	\$976,777,786	\$831,121.00	\$81,353.00	\$977,690,260	0.2392	0.2392	\$233,863.51	-\$5,586.55	0.58		\$1,160.66		\$229,438.20	1.71997101
TOWN OF LAKEVIEW	\$132,199,827		\$132,199,827	6.5437	6.5437	6.5437	\$865,076.01	-\$145,368.06	-0.05				\$719,707.90	5.39525121
CITY OF PAISLEY	\$11,607,191		\$11,607,191	1.5739	1.5739	1.5739	\$18,268.56	-\$8.40	-0.01		\$20.39		\$18,280.54	0.13703908
LAKE HEALTH DIST	\$743,009,271	\$831,121.00	\$743,840,392	2.0311	2.0311	2.0311	\$1,510,814.22	-\$45,181.93	-1.88		\$9,855.41		\$1,475,485.82	11.06089937
LAKE CEMETERY DIST	\$604,033,506	\$831,121.00	\$604,864,627	0.2289	0.2289	0.2289	\$138,453.51	-\$5,091.30	1.00		\$7.31		\$133,370.52	0.99980486
XMAS VLY PARK & REC	\$36,876,722		\$36,876,722	2.0019	2.0019	2.0019	\$73,823.51	-\$2,208.41	-0.62				\$71,614.48	0.53685406
XMAS VLY H2O DIST	\$30,269,950		\$30,269,950	1.3392	1.3392	1.3392	\$40,537.52	-\$1,471.95	-0.20				\$39,065.37	0.29285143
NEW PINE CREEK RFPD	\$14,434,451		\$14,434,451	2.5355	2.5355	2.5355	\$36,598.55	-\$1.55	0.04				\$36,597.04	0.27434772
THO CRK-WS RFPD	\$97,543,015		\$97,543,015	0.9054	0.9054	0.9054	\$88,315.45	-\$4.29	0.66		\$4,364.29		\$92,676.11	0.69474143
LAKEVIEW RFPD	\$88,337,715		\$88,337,715	0.8342	0.8342	0.8342	\$73,691.32	-\$10.83	0.16				\$73,680.65	0.55234299
SILVER LAKE RFPD	\$25,772,775		\$25,772,775	1.1763	1.1763	1.1763	\$30,316.52	-\$3.20	0.06				\$30,313.38	0.22724261
XMAS VLY RFPD	\$36,876,722		\$36,876,722	2.2278	2.2278	2.2278	\$82,153.96	-\$2,458.19	0.47				\$79,696.24	0.59743854
NO. LAKE HEALTH DIST	\$233,768,515		\$81,353.00	\$233,849,868	0.8500	0.8500	\$198,772.39	-\$947.19	5.17				\$197,830.37	1.48302463
LAKEVIEW TOWN BOND	\$132,199,827		\$132,199,827		1.0656	\$140,884.00	\$140,872.14		-11.86				\$140,872.14	1.05604032
CEN OR COMM COLL	\$189,742,034		\$81,353.00	\$189,823,387		0.1114	\$21,146.33		-1.28				\$21,145.05	0.15851268
LAKE HEALTH DIST BON	\$743,009,271	\$831,121.00	\$743,840,392		0.6031	\$448,635.00	\$448,610.14		1.71		\$2,926.39		\$451,538.24	3.38493191
TOTALS						n/a	\$13,125,301.08	-\$394,546.12	-16.46		\$64,067.71	\$18,054.24	\$12,812,872.32	96.05100193
The values shown above are Assessed Values which the Measure 50 Billing Rates are applied to. However, tax amounts are arrived at on an account by account comparison with Measure 5 limits applied to the accounts Measure 5 values and the lower of Measure 5 or Measure 50 taxes (compared separately for General Government and Schools) generating each accounts tax amount.			Oregon Dept of Forestry Fire Patrol				\$503,149.78		\$0.00				\$503,149.78	3.77183502
			Oregon Dept of Forestry surcharge on Improvements				\$19,665.00		\$0.00				\$19,665.00	0.14741761
			State of Oregon Manufactured Structure Ombudsman				\$4,950.00	-\$982.06	\$0.00				\$3,967.94	0.02974545
			Total Special Assessments				\$527,764.78	-\$982.06	\$0.00				\$526,782.72	
			Sub Totals					-\$395,528.18					\$13,339,655.04	100.00000000
			Less: Non Profit Housing - in Lieu of Taxes										855.93	
			Less: Oregon Fish & Wildlife in Lieu of Taxes										\$10,394.78	
			TOTALS										\$13,328,404.33	

I, Dave Knowles, Assessor for Lake County Oregon, do hereby certify that the assessed valuation, tax levies, and tax rates set forth in this summary are true and correct copies as they appear on file in the Lake County Assessor's Office.

Dated this 10th Day of October, 2018 in Lakeview, Oregon



Dave Knowles, Lake County Assessor and Tax Collector