

**LAKE COUNTY
SUMMARY OF ASSESSMENT
and tax rolls 2017-2018**

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	2017 CERT. LEVY	MAXIMUM AMT TO BE RAISED	LOSS Due to M5 COMPR5	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	\$660,379,679		\$660,379,679	4.5724	4.5724	4.5724	\$3,019,520.04	-\$73,226.65					\$2,946,293.39	21.33130221	
SCHOOL DIST 11	\$72,811,830	\$801,246.00	\$73,613,076	4.5517	4.5517	4.5517	\$335,064.64	-\$4,000.23					\$331,064.41	2.39692184	
SCHOOL DIST 14	\$214,770,637		\$79,323.00	\$214,849,960	3.8550	3.8550	\$828,246.60	-\$3,418.18					\$824,828.42	5.97179641	
SCHOOL DIST 18	\$15,674,302		\$15,674,302	2.5416	2.5416	2.5416	\$39,837.81						\$39,837.81	0.28842761	
SCHOOL DIST 21	\$54,789,766		\$54,789,766	4.3686	4.3686	4.3686	\$239,354.57	-\$185.21					\$239,169.36	1.73159737	
ESD	\$1,018,426,214	\$801,246.00	\$79,323.00	\$1,019,306,783	0.6364	0.6364	\$648,686.84	-\$11,345.80					\$637,341.04	4.61437900	
CEN OR COMM COL	\$172,220,609		\$79,323.00	\$172,299,932	0.6204	0.6204	\$106,894.88	-\$549.81					\$106,345.07	0.76994330	
LAKE CO GENERAL	\$1,018,426,214	\$801,246.00	\$79,323.00	\$1,019,306,783	3.7619	3.7619	\$3,834,530.19	-\$67,092.18				\$13,760.93	\$3,781,198.94	27.37605750	
LAKE CO LIBRARY	\$1,018,426,214	\$801,246.00	\$79,323.00	\$1,019,306,783	0.4546	0.4546	\$463,376.86	-\$8,106.12					\$455,270.74	3.29618149	
LAKE CO EXTENSION	\$1,018,426,214	\$801,246.00	\$79,323.00	\$1,019,306,783	0.2392	0.2392	\$243,818.18	-\$4,264.60					\$239,553.58	1.73437914	
TOWN OF LAKEVIEW	\$126,901,996		\$126,901,996	6.5437	6.5437	6.5437	\$830,408.59	-\$109,915.40					\$720,493.19	5.21640450	
CITY OF PAISLEY	\$11,084,983		\$11,084,983	1.5739	1.5739	1.5739	\$17,446.65	-\$8.04					\$17,438.61	0.12625635	
LAKE HEALTH DIST	\$803,782,436	\$801,246.00	\$804,583,682	2.0311	2.0311	2.0311	\$1,634,189.92	-\$34,177.88					\$1,600,012.04	11.58416215	
LAKE CEMETERY DIST	\$629,311,084	\$801,246.00	\$630,112,330	0.2289	0.2289	0.2289	\$144,232.71	-\$3,851.18					\$140,381.53	1.01636886	
XMAS VLY PARK & REC	\$35,055,445		\$35,055,445	2.0019	2.0019	2.0019	\$70,177.50	-\$1,987.72					\$68,189.78	0.49369720	
XMAS VLY H2O DIST	\$28,737,653		\$28,737,653	1.3392	1.3392	1.3392	\$38,485.46	-\$1,325.52					\$37,159.94	0.26903971	
NEW PINE CREEK RFPD	\$14,812,879		\$14,812,879	2.5355	2.5355	2.5355	\$37,558.05	-\$1.56					\$37,556.49	0.27191075	
THO CRK-WS RFPD	\$112,044,776		\$112,044,776	0.9054	0.9054	0.9054	\$101,445.34	-\$4.56					\$101,440.78	0.73443600	
LAKEVIEW RFPD	\$88,358,766		\$88,358,766	0.8342	0.8342	0.8342	\$73,708.88	-\$10.77					\$73,698.11	0.53357777	
SILVER LAKE RFPD	\$23,277,922		\$23,277,922	1.1763	1.1763	1.1763	\$27,381.82	-\$3.09					\$27,378.73	0.19822329	
XMAS VLY RFPD	\$35,055,445		\$35,055,445	2.2278	2.2278	2.2278	\$78,096.52	-\$2,211.82					\$75,884.70	0.54940878	
NO. LAKE HEALTH DIST	\$214,643,778		\$79,323.00	\$214,723,101	0.8500	0.8500	\$182,514.64	-\$854.62					\$181,660.02	1.31522706	
LAKEVIEW TOWN BOND	\$126,901,996		\$126,901,996		1.1101	\$140,844.00	\$140,873.91						\$140,873.91	1.01993367	
CEN OR COMM COLL	\$172,220,609		\$79,323.00	\$172,299,932	0.1206	0.1206	\$20,779.37						\$20,779.37	0.15044360	
LAKE HEALTH DIST BON	\$803,782,426	\$801,246.00	\$804,583,672		0.5576	\$448,720.00	\$448,635.86						\$448,635.86	3.24814465	
TOTALS						n/a	\$13,605,265.82	-\$326,540.94				\$0.00	\$13,760.93	\$13,292,485.82	96.23822021
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				\$497,255.81						\$497,255.81	3.60015537	
			Oregon Dept of Forestry surcharge on Improvements				\$18,287.50						\$18,287.50	0.13240236	
			State of Oregon Manufactured Structure Ombudsman				\$5,020.00	-\$983.83					\$4,036.17	0.02922206	
			Total Special Assessments				\$520,563.31	-\$983.83	\$0.00				\$519,579.48		
			Sub Totals					-\$327,524.77					\$13,812,065.30	100.00000000	
			Less: Non Profit Housing - in Lieu of Taxes										835.26		
			Less: Oregon Fish & Wildlife in Lieu of Taxes										\$9,984.64		
			TOTALS										\$13,801,245.40		

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, 2017 in Lakeview, Oregon



Dave Knowles, Lake County Assessor and Tax Collector

**LAKE COUNTY
BILLING TAX RATES
2017-2018**

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			1.1101	0.5576	1.6677	20.1359	
7-02	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.5576	0.5576	12.4821	
7-03	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	2.5355				9.2512				0.5576	0.5576	15.0176	
7-04	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.9054				7.6211				0.5576	0.5576	13.3875	
7-05	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.8342				7.5499				0.5576	0.5576	13.3163	
7-06	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.8342				7.5499				0.5576	0.5576	13.3163	
7-07	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	2.5355				9.2512				0.5576	0.5576	15.0176	
7-08	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.9054				7.6211				0.5576	0.5576	13.3875	
7-09	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.9054				7.6211				0.5576	0.5576	13.3875	
7-10	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.5576	0.5576	12.4821	
7-11	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311						6.4868				0.5576	0.5576	12.2532	
7-12	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311		0.9054				7.3922				0.5576	0.5576	13.1586	
7-13	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311		0.9054				7.3922				0.5576	0.5576	13.1586	
7-14	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311		0.9054				7.3922				0.5576	0.5576	13.1586	
7-15	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.8342				7.5499				0.5576	0.5576	13.3163	
7-19	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289	0.8342				7.5499				0.5576	0.5576	13.3163	
7-20	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289			6.5437		13.2594			1.1101	0.5576	1.6677	20.1359	
7-21	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.5576	0.5576	12.4821	
7-22	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.5576	0.5576	12.4821	
7-23	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.5576	0.5576	12.4821	
7-24	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.5576	0.5576	12.4821	
7-25	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.5576	0.5576	12.4821	
7-26	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.5576	0.5576	12.4821	
7-27	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.5576	0.5576	12.4821	
7-28	LAKEVIEW	4.5724	0.6364		5.2088	3.7619	0.4546	0.2392	2.0311						6.4868				0.5576	0.5576	12.2532	
11-01	PAISLEY	4.5517	0.6364		5.1881	3.7619	0.4546	0.2392	2.0311	0.2289			1.5739		8.2896				0.5576	0.5576	14.0353	
11-02	PAISLEY	4.5517	0.6364		5.1881	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157				0.5576	0.5576	12.4614	
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		0.1206			0.1206	10.5381	
14-03	N LAKE	3.8550	0.6364	0.6204	5.1118	3.7619	0.4546	0.2392	0.8500				2.0019		9.5354		0.1206			0.1206	14.7678	
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		0.1206			0.1206	11.9433	
14-06	N LAKE	3.8550	0.6364	0.6204	5.1118	3.7619	0.4546	0.2392	0.8500		2.2278		1.3392		10.8746		0.1206			0.1206	16.1070	
14-07	N LAKE	3.8550	0.6364		4.4914	3.7619	0.4546	0.2392	2.0311						6.4868				0.5576	0.5576	11.5358	
14-08	N LAKE	3.8550	0.6364	0.6204	5.1118	3.7619	0.4546	0.2392	0.8500		1.1763				6.4820		0.1206			0.1206	11.7144	
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		0.1206			0.1206	10.5381	
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					0.5576	0.5576	10.4513
21-01	ADEL	4.3686	0.6364		5.0050	3.7619	0.4546	0.2392	2.0311	0.2289					6.7157					0.5576	0.5576	12.2783

ASSESSED VALUES & TAX COMPARISONS FOR 10 YEARS

YEAR	ASSESSED	ADJUSTED TAXES LEVIED	TAXES AFTER CONST LIMIT
2008	\$485,565,882	M50 perm Rates	\$6,883,219.78
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

2017 SUMMARY OF TAX ROLLS

REAL PROPERTY	\$6,896,763.28
PERSONAL PROPERTY	\$200,261.52
REAL & PP MOBILE HOMES	\$1,176,197.05
PUBLIC UTILITIES	\$5,538,876.44
TOTALS	\$13,812,098.29
VETERAN AND VETERAN'S WIDOW EXEMPTIONS OF \$4,152,746 HAVE BEEN DEDUCTED AND IS REFLECTED IN THE TOTAL ASSESSED VALUE OF \$1,019,306,783. THIS AMOUNT INCLUDES OREGON FISH AND WILDLIFE VALUE OF \$801,246.	

DISTRIBUTION OF 2017-2018 PROPERTY TAXES

SCHOOLS & EDUCATION	\$5,145,658.87	38.71%
COUNTY GOVERNMENT	\$3,781,198.94	28.45%
HEALTH DISTRICTS	\$2,230,307.92	16.78%
TOWN & CITY	\$878,805.71	6.61%
COUNTY LIBRARY	\$455,270.74	3.43%
RURAL FIRE DISTRICTS	\$315,958.81	2.38%
COUNTY EXTENSION	\$239,553.58	1.80%
CEMETARY DISTRICT	\$140,381.53	1.06%
RECREATION DISTRICT	\$68,189.78	0.51%
WATER DISTRICTS	\$37,159.94	0.28%
TOTAL	\$13,292,485.81	100.00%

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.