



**OFFICE OF
JOSEPHINE COUNTY
ASSESSOR**

Courthouse, 500 NW 6th Street. Dept. 3
Grants Pass, Oregon 97526
Phone (541) 474-5260
Fax (541) 474-5261
e-mail: assessor@co.josephine.or.us

Michael L. Schneyder
Assessor

October 1, 2007

RECEIVED

OCT - 9 2007

DEPARTMENT OF STATE LANDS

Louise Solliday, Director
Department of State Lands
775 Summer Street NE, Suite 100
Salem OR 97301-1279

Subject: Questions Concerning Assessment Of Rogue River Parcels.

Dear Ms Solliday

You have asked several questions regarding the assessment of property along the Rogue River. I will endeavor to answer your questions.

1 How does the Josephine county Assessor's Office determine the assessed value of a privately-owned tax lot located within the beds and banks of the Rogue River?

The bed of the Rogue River is not assessed. The maps that we use were originally drawn by the Oregon Department of Revenue in the early 1960's. Those maps reflect acreages of properties adjoining the Rogue River, but did not include the bed of the Rogue River. The location of the River was determined by the Oregon Department of Revenue, based upon surveys and aerial photos. We have maintained and updated those maps since that time as surveys of ownership were completed, deeds filed, adjudications made, partitions and subdivisions filed. It is on the basis of these ownership related documents that we relied to develop the acreage of each parcel along the banks of the Rogue River.

Assessed value was redefined in 1997 as the 1995 value less ten percent or market value which ever is less. For unchanged property that 1997 assessed value is increased and in some cases decreased in manners defined by that Measure 50 act of 1997. Market value of river frontage is determined each year by market sales occurring along the Rogue River. When it is estimated that acreage is the key factor for valuation for properties along the Rogue then acreage is used. However, in many cases it is whether or not a home site can be developed. If a property is just a home site it is valued as such and with a lesser consideration to size. Also, we have property that is assessed under several special assessment programs that consider the productivity of the land. The assessed value

reflects the ability of the owner to use the property for the purposes of that specially valued land. Gravel bar, for example is considered waste land under most special use assessments and has a value of about \$1 per acre.

When by an authoritative ownership document (generally a deed, survey, partition, subdivision, or court determination) acreage is changed we adjust the acreage and market value upon notification. If Measure 50 assessed value change is required to be made the calculations are a matter of law.

- 2. Is a special land category assigned to land located within the beds and banks to assist in valuation? How does the Josephine County Assessor's Office determine the portion of a tax lot to include in the "special" category? For example, does the Josephine County Assessor's Office simply determine that amount of a parcel lying below a certain line of demarcation (for example, the mean or ordinary high water line), or classified as lowland?**

The bed of the Rogue River has not been assessed in recent history. The banks of the Rogue may be assessed. Many property descriptions along the Rogue River reflect that the described property extends only to the ordinary or mean high water mark. The parcel sizes of these properties have been adjusted to reflect that extent of the ownership revealed by the property descriptions. Other property descriptions have not changed and those properties are assessed according to the descriptions in the ownership documents that persist. For ownerships that appear to extend into gravel bars adjustments many times are made to reflect that fact. Properties that appear to extend to the water's edge based upon the ownership documents submitted have been assessed to reflect that fact. The assessor's office has not made a determination of the rights of ownership, but follows the various ownership documents that are recorded.

- 3. If such a line of demarcation is used, how is it established and mapped?**

If the state ownership of the beds and banks is adequately adjudicated and identified by a survey we will change the cartographic assessment maps of ownerships along the Rogue River. The "line-of-demarcation" will be based upon owners' surveys or a legal description. The state as an owner or the private property owner can provide the legal description outlining their ownership. With that survey information our cartographers will update the maps. It is important to note that the assessor's office, on its own accord, will not initiate any change in the maps. When and if the maps are changed it will necessitate a corresponding change in the parcels sizes along the Rogue and those changes may indicate a change in the Real Market Value estimates and assessed values of those affected parcels.

- 4. Has the assessed value placed on the portion of privately-owned property within the beds and banks of the Rogue River been in effect for a number of years, or has it recently been changed?**

We have not assessed the bed of the Rogue River and in many cases only assess to the mean/ordinary high water mark following ownership documents provided by owners. The values of property along the Rogue have not been adjusted in the last 15 years or more for

Ms Louise Solliday
October 1, 2007
Page Three

any general increase/decrease based upon very general assertions of ownership made by an owner.

Sincerely

Michael L. Schneyder
Josephine County Assessor