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Clackamas County
Department of Assessment & Taxation
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Press Release

Subject: 2011-2012 Property Tax Information

Clackamas County Assessor, October 17, 2011:

Oregon's slow to rebound economy, a struggling real estate market, and Oregon's two constitutional property tax limitations combined to yield weak assessed value and property tax growth. Property tax statements will be mailed to 169,200 real and personal property owners on October 21st and 24th. This is the fifteenth tax year under Oregon's last constitutional property tax limitation that has driven Oregon's property tax system since May 1997.

The total 2011-2012 property tax to be collected for all districts in the county is \$624,179,493, an increase of 2.08% over last year's total of \$611,448,174.

Taxes generated from new construction, annexations, new local option and bond levies approved by the voters, and the required increase of 3% in taxable assessed value on most existing property were the primary reasons for the \$12.7 million increase in property taxes. Tax relief to property owners from Oregon's other constitutional limitation, Measure 5, also increased from \$7.6 million to \$12.6 million. This tax relief for property owners comes at a cost to taxing districts that will not receive the revenue as a result of the Measure 5 limitations.

Many property owners will see their taxes increase close to the 3% expected with the typical 3% growth in assessed value. Others will see increases less than 3% where taxing districts levied less for bonded debt or paid debt off. Some will see increases greater than 3% where districts levied more for existing bonded debt or passed new local option or bonded debt levies.

The City of Damascus voters approved annexation into the Clackamas County Library District with a permanent rate of 39.74 cents per thousand. City of Portland voters approved new bonded debt with a rate of 5.03 cents per thousand for fire vehicles and emergency response infrastructure. Canby Fire District voters approved a replacement local option that is a 5 cent per thousand increase over the expired levy. Voters in the Tigard/Tualatin School District approved a new bonded debt levy with a rate of 6.76 cents per thousand. Voters in the Newberg School District approved a new bonded debt levy and paid off existing debt that will result in an 87 cent per thousand decrease in this year's levy. Portland School District voters approved a new local option levy that will be a 74 cent per thousand increase replacing an existing local option that will not be levied.

Area Changes Impacting Taxes:

- **North Clackamas School District up 6%** The North Clackamas School District bond levy was up 62 cents per thousand.
- **City of Damascus up 5%** Voters approved annexation into the Clackamas County Library District with a permanent rate of 39.74 cents per thousand
- **City of Portland up 5%** City Voters approved a new bonded debt levy of 5.03 cents per thousand and Portland School District voters replaced an existing local option with a rate increase of 74 cents per thousand. A 16 cent per thousand decrease in the City Police/Fire Pension levy offset some of the tax increase.
- **Riverdale up 3.5%** The Riverdale School bond levy was up 20 cents per thousand.
- **Silver Falls School District up 3.5%** The Silver Falls School District bond levy was up 9 cents per thousand.
- **Districts levy less for bonded debt** Molalla River, Centennial, Canby, Colton, Estacada, Lake Oswego, and West Linn/Wilsonville School Districts levied less or in some instances paid off bonded debt in this current year. The bond levies for Clackamas and Portland Community Colleges, Metropolitan Service District and Tri-Met were also less than last year. These reduced levies helped offset tax increases from new levies and increases that occur with the 3% increase in assessed value.

	District Name	Type of Levy	Purpose	Rate Increase
1	<i>City of Damascus voters approved annexation to the County Library District</i>	<i>Permanent Rate</i>	<i>Library Services</i>	<i>39.74¢ per 1,000</i>
2	<i>City of Portland</i>	<i>Bond</i>	<i>Fire & Emergency Response Infrastructure</i>	<i>5.03¢ per 1,000</i>
3	<i>Tigard/Tualatin School District</i>	<i>Bond</i>	<i>Facility upgrades</i>	<i>6.76¢ per 1,000</i>
4	<i>Portland Public Schools</i>	<i>Local Option</i>	<i>Replaced existing Local Option Bond for Teachers and Educational Programs</i>	<i>74¢ per 1,000</i>
5	<i>Newberg School District</i>	<i>Bond</i>	<i>Equipment upgrades also paid off existing bond</i>	<i>Decrease of 87¢ per 1,000</i>
6	<i>Canby Fire</i>	<i>Local Option</i>	<i>Replaced existing Local Option Bond for Fire and Ambulance Services</i>	<i>5¢ per 1,000</i>

UNDERSTANDING OREGON'S PROPERTY TAX SYSTEM

This is Oregon's 15th tax year under a constitutional property tax limitation passed by voters in May of 1997 and still referred to as Measure 50. The constitutional amendment reduced property taxes and fundamentally changed Oregon's property tax system in several ways. It replaced most tax levies with permanent tax rates; it lowered the assessed value of every property to 90% of its 1995-96 assessed value; and it limited assessed value growth to 3% a year. The system also allows voters to approve additional money measures that may increase their taxes in excess of 3%.

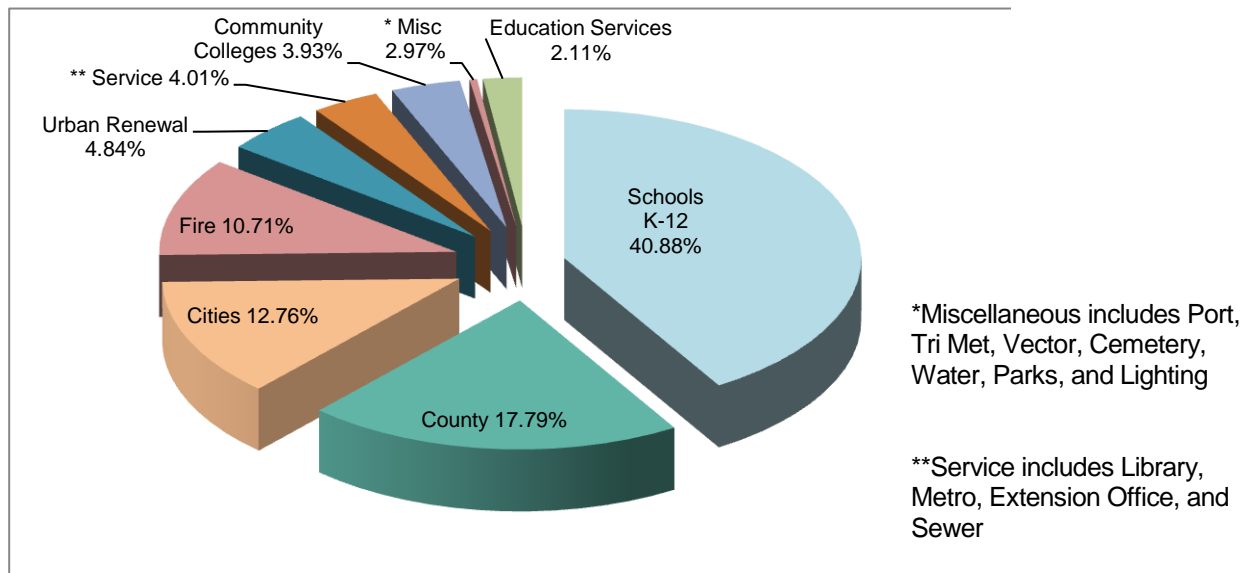
For January 1, 2011, the total real market value of property in Clackamas County is \$45.7 billion. This is a 6.5% decline from \$48.9 billion in 2010. The assessed value for tax purposes grew from \$37 billion to \$38 billion an increase of 2.6%. This becomes Clackamas County's lowest assessed value growth in the Measure 50 era. While the gap between real market value and maximum assessed value continued to close, most property taxes are still calculated on an assessed value that is less than real market value.

The average real market value of single family home in Clackamas County is \$285,950 and the median value is \$240,615. The average taxable value is \$231,800. The assessed value of an average home is equal to about 81% of its real market value. The Assessor's values represent the property value as of the assessment date which is January 1, 2011 and reflects the change in value from January 1, 2010 to January 1, 2011. The value on your tax statement does not reflect declines in the real estate market that have occurred after the assessment date.

Property taxes in Oregon typically increase about 3% each year unless there are significant improvements to the property (new construction) or new voter-approved money measures. **The 3% value increase times the permanent tax rate of each taxing district would limit taxes to a 3% increase.**

Many property owners continue to ask the question, "Why did my assessed value and property tax go up when my real market value went down"? Since Measure 50 passed in 1997, market values generally grew much faster than the 3% increase in assessed value required by law. Even with market declines, as long as market value is greater than assessed value, the 3% annual increase in assessed value will continue and taxes will typically increase about 3%. Properties with new construction, other measure 50 exception value, or in areas with new money measures passed by the voters, can see taxes increase more than the typical 3%.

Property taxes in Clackamas County support 132 local government taxing districts, including 17 cities and 18 school districts. Other taxing districts providing services include fire districts, public safety, water districts, the Port of Portland, and Metro.



DUE DATES AND APPEALS

The value change notice is part of the tax statement. Taxpayers can file value appeals with the Board of Property Tax Appeals (BOPTA) through January 3, 2012. BOPTA's phone number is 503-655-8662. Full payment of taxes is due by November 15, 2011 to receive the 3% discount. A two percent discount is given if 2/3 payment is received by November 15th. No discount is allowed on a 1/3 payment and additional 1/3 payments are due on February 15th and May 15, 2012.

PAYING YOUR TAXES

Our staff is committed to providing high quality public service. We encourage people to pay their taxes early and take advantage of the payment methods most convenient for them. Mail payments early to ensure they are received timely. You can also choose the on-line payment process where e-checks and debit card payments are very affordable (see our website for more information at www.clackamas.us/at/pay.htm). There is a tax payment drop box located to the left of the main entrance at the Development Services Building. Also, look for signs directing you to our drive thru tax payment drop box located off Library Court beginning November 1st.

LOCATION, OFFICE HOURS and PUBLIC SERVICE:

The Assessor's office is open from 7:00 am to 6:00 pm Monday through Thursday (**closed Fridays**). **The office will also be closed Thursday, November 10th in observance of Veterans Day.**

Citizens may call 503-655-8671 after hours and leave messages on the recorder or email the office at: PropertyTaxInfo@co.clackamas.or.us. The Assessor and his staff will conduct 14 town hall meetings between October 27th and November 14th to provide information and communicate directly with the citizens. A list of dates and locations is included with the tax statements.

Our office is located in the Development Services Building on the Red Soils Campus at 150 Beaver Creek Road in Oregon City. Clackamas County has brought together departments providing related services like planning and building permits that were previously in various locations. Our goal is customer convenience with one stop shopping in mind. Our office is located on the first floor just inside the main entrance. You can find directions to our location by going to www.clackamas.us/deptaz.php and clicking on the map icon.

TYPICAL PROPERTY TAX INCREASES FOR 2011-2012:
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Beavercreek	2.5%		
Boring	3.0%	Milwaukie (City)	5.5%
Canby (City)	3.0%	Milwaukie (Unincorporated North Clackamas Area)	6.0%
Canby (Rural)	2.75%	Newberg	-2.75%
Carus	2.5%	Oregon City (City)	2.0%
Charbonneau	2.5%	Oregon City (Rural)	2.5%
Colton	1.0%	Portland	5.0%
Damascus (City)		Redland	2.75%
-Centennial School Dist.	3.0%	Riverdale	3.25%
-Gresham/Barlow School Dist.	5.0%	Sandy (City)	3.0%
-North Clackamas School Dist.	8.5%	Sandy (Rural)	3.0%
-Oregon Trail School Dist.	5.0%	Sherwood	3.0%
-Estacada School Dist	5.0%	Sunnyside	6.0%
Estacada (City)	2.25%	Tualatin	3.0%
Estacada (Rural)	2.25%	Welches	3.0%
Gladstone (City)		West Linn (City)	2.5%
-Gladstone School Dist.	2.25%	West Linn/Wilsonville (Rural)	3%
-North Clackamas School Dist.	5.75%	Wilsonville (City)	
-Oregon City School Dist.	2.0%	- West Linn/Wilsonville School	2.75%
Happy Valley	6.0%	- Canby School	2.50%
Lake Oswego	1.75%		
Molalla (City)	0.5%		
Molalla (Rural)	-0.5%		
-Silver Falls School Dist.	3.5%		
Mulino	-0.5%		

Savings that result from exceeding the Measure 5 limits reduce the amount of tax imposed and are calculated on a property by property basis.

CLACKAMAS COUNTY ASSESSOR TOWN HALL SCHEDULE - 2011:

The Assessor and his staff will conduct 14 town hall meetings between October 27th and November 14th. Information provided includes current property values and how established, requirements for veteran's exemptions and senior citizen tax deferral, Measure 50 and its effect on future taxes and the value appeal process.

CANBY

Canby Adult Center
1250 S Ivy Street
November 2, 2011 7:00 – 8:30 pm

COLTON

Colton High School Media Center
30205 S Wall Street
November 14, 2011 7:00 – 8:30 pm

DAMASCUS

Damascus Community Church
14251 SE Rust Way
November 1, 2011 7:00 – 8:30 pm

ESTACADA

Estacada Community Center
200 SW Club House Drive
November 3, 2011 7:00 – 8:30 pm

GLADSTONE

Gladstone Senior Center
1050 Portland Avenue
November 1, 2011 9:00 – 10:30 am

LAKE OSWEGO

Lake Oswego Adult Community Center
505 G Avenue
November 8, 2011 2:00 – 3:30 pm

MILWAUKIE

The Milwaukie Center
5440 SE Kellogg Creek Drive
November 2, 2011 9:00 – 10:30 am
November 9, 2011 7:00 – 8:30 pm

MOLALLA

Molalla Adult Community Center
315 Kennel Avenue
November 7, 2011 7:00 – 8:30 pm

MOUNTAIN

Hoodland Community Center
25400 E Salmon River Road
November 5, 2011 1:30 – 3:00 pm

OREGON CITY

Pioneer Community Center
615 5th Street
November 8, 2011 7:00-8:30 pm

SANDY

Sandy Community & Senior Center
38348 Pioneer Boulevard
November 3, 2011 12:30 – 2:00 pm

WEST LINN

West Linn Adult Community Center
1180 Rosemont Road
November 7, 2011 1:00 – 2:30 pm

WILSONVILLE

Clackamas County Visitor's Center
29600 SW Park Place
October 27, 2011 7:00 – 8:30 pm