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Clackamas County
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Press Release

Subject: 2016-2017 Property Tax Information

Clackamas County Assessor, October 17, 2016

Real market value in Clackamas County grew 12.7% for January 1, 2016 continuing a rapidly growing upward trend started in 2013. Total real market value now exceeds the previous high point on January 1, 2008 by \$3.5 billion. This is the 20th tax year under Oregon's last constitutional property tax limitation that has driven Oregon's property tax system since May 1997. Oregon's growing economy and booming real estate market contributed to a third straight year of double digit growth in property values reminiscent of pre-recessionary years.

The total 2016-17 property tax to be collected for all districts in the county is \$762,041,817, an increase of 5.02% over last year's total of \$725,609,271.

The \$36.4 million increase in property taxes is primarily due to taxes generated from new construction, voter approval of new and replacement money measures, the required 3% increase to assessed value on most existing property, and a decline in the amount of tax limited by Oregon's constitution. Tax relief to property owners from Oregon's other constitutional limitation, Measure 5, dropped again this year, driven down by rising real market values and contributing to the increase in taxes imposed. Total tax reduction due to Measure 5's limitations (compression) is down from last year's \$10.3 million to \$7.9 million. This 23% reduction marks the third consecutive year to year drop. The decline in tax relief for property owners benefits taxing districts that receive the additional revenue.

Property tax statements will be mailed to 173,193 real and personal property owners on October 21st and 24th.

Many property owners will still see their taxes increase close to the expected 3% along with the typical 3% growth in assessed value. Some will see increases greater than 3% where districts levied more for existing bonded debt or passed new local option or bonded debt levies. Many will also see increases greater than expected where increasing real market values eliminated or reduced the savings provided by Measure 5's limits. Others will see increases less than 3% where taxing districts levied less for local options, bonded debt, or paid debt off.

Area voters approved several money measures that will be reflected on tax statements this year. The City of Milwaukie voters approved new bonded debt with a rate of 38¢ per thousand for library facilities. The Silverton Rural Fire District voters approved a bonded debt levy for facilities with a rate of 25¢ per thousand. The Canby Rural Fire District voters approved a local option renewal increase of 11¢, up from 34¢ to 45¢, for operations. Riverdale School District voters approved a local option renewal increase of 30¢ up from \$1.07 to \$1.37 per thousand for operations. Some of these increases may be offset by the districts paying off or reducing levies for older bond measures.

City of Damascus voters approved disincorporation of their city. City taxes are no longer levied resulting in a reduction in taxes ranging from 10% to 12% depending on the mix of other taxing districts providing service to their now unincorporated area.

Other Area Changes Impacting Taxes:

Districts levying less for bonded debt: These reduced levies helped offset tax increases from new levies and increases that occur with the 3% increase in assessed value.

District	2015 Rate	2016 Rate	2016 Change
CITY OF LAKE OSWEGO	0.3777	0.3354	-0.0423
CITY OF WILSONVILLE	0.1327	0.0000	-0.1327
GRESHAM/BARLOW SCHOOL	1.0251	0.9846	-0.0405
NEWBERG SCHOOL	3.2568	3.2139	-0.0429
OREGON CITY SCHOOL	1.4305	1.3757	-0.0548
RIVERDALE SCHOOL	2.9481	2.6192	-0.3289

Districts levying more for bonded debt: These increased levies may contribute to higher tax increases than would typically occur with the 3% increase in assessed value.

District	2015 Rate	2016 Rate	2016 Change
PORTLAND COMMUNITY COLLEGE	0.3027	0.3957	0.0930
CENTENNIAL SCHOOL	1.1559	1.2001	0.0442
ESTACADA SCHOOL	1.5632	1.6671	0.1039
GLADSTONE SCHOOL	4.4654	4.5383	0.0729
SHERWOOD SCHOOL	3.7162	3.8655	0.1493

Districts levying new voter approved money measures:

District Name	Type of Levy	Purpose	Tax Rate
<i>Canby Fire District</i>	<i>Local Option Renewal</i>	<i>For district operations</i>	<i>11¢ per 1,000 from 34¢ to 45¢</i>
<i>Riverdale School District</i>	<i>Local Option Renewal</i>	<i>For district operations</i>	<i>30¢ per 1,000 from \$1.07 to \$1.37</i>
<i>City of Milwaukie</i>	<i>New Bond</i>	<i>Library Facilities</i>	<i>38¢ per 1,000</i>
<i>Silverton Rural Fire District</i>	<i>New Bond</i>	<i>For capital improvements to facilities</i>	<i>25¢ per 1,000</i>

TYPICAL PROPERTY TAX CHANGES FOR 2016-2017*:			
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Beavercreek	2.5%	Mulino	3.0%
Boring	3.0%	Milwaukie (City)	5.0%
Canby (City)	3.5%	Milwaukie (Unincorporated North Clackamas Area)	3.0%
Canby (Rural)	3.75%	Newberg	2.75%
Carus	3.0%	Oregon City (City)	2.75%
Charbonneau	2.00%	Oregon City (Rural)	2.5%
Colton	2.75%	Portland (City)	
Damascus (City)		- Portland Sch. District	3.0%
-Centennial School Dist.	-11.0%	- North Clackamas School Dist.	2.75%
-Gresham/Barlow School Dist.	-12.0%	Redland	2.5%
-North Clackamas School Dist.	-11.0%	Riverdale	3.5%
-Oregon Trail School Dist.	-11.0%	Sandy (City)	3.0%
-Estacada School Dist.	-11.0%	Sandy (Rural)	3.0%
Estacada (City)	3.5%	Sherwood	4.0%
Estacada (Rural)	3.75%	Sunnyside	3.0%
Gladstone (City)		Tualatin	3.0%
-Gladstone School Dist.	3.5%	Government Camp	3.0%
-North Clackamas School Dist.	3.0%	West Linn (City)	3.0%
-Oregon City School Dist.	2.75%	West Linn/Wilsonville (Rural)	3.0%
Happy Valley	3.0%	Wilsonville (City)	
Lake Oswego (City)	3.5%	- West Linn/Wilsonville School	2.25%
Lake Oswego (Unincorporated)	4.0%	- Canby School	2.0%
Molalla (City)	3.0%		
Molalla (Rural)	3.0%		
Silver Falls School Dist.	3.0%		

* **The typical tax increases above reflect property taxes prior to any increase or decrease that may result from Measure 5.** The Measure 5 limits and property taxes are calculated on a property by property basis. The increase or decrease in savings that occur from the Measure 5 limitation is dependent on the ratio of assessed value to real market value and the tax rates of the districts that provide service to a specific area. An increase in tax can result when real market value growth reduces the level of savings to the property from the prior year.

Clackamas County will have 30,888 accounts that receive some savings as a result of the Measure 5 limits. 12,774 accounts will see a decrease in taxes from the prior year. The real market value is the assessed value for 17,645 accounts and 6,329 of those accounts are residential, commercial, industrial, or manufactured structure accounts.

UNDERSTANDING OREGON'S PROPERTY TAX SYSTEM

Oregon's property tax system continues to be driven by 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 maximum assessed value growth to 3% a year as long as the property was unchanged and real market value exceeded the maximum assessed value established under the system. The system also allows voters to approve additional money measures that may increase their taxes in excess of 3%.

For January 1, 2016, the total real market value (RMV) of property in Clackamas County including new construction is \$63.5 billion. This is a 12.7% increase from \$56.3 billion in 2015. The assessed value (AV) for tax purposes grew from \$44.2 billion to \$46.4 billion, an increase of 4.8%. The gap between real market value and maximum assessed value (MAV) is widening with most property taxes calculated on an assessed value that is less than real market value and savings from the Measure 5 limits are continuing to decline.

The average real market value of a single family home in Clackamas County is \$384,730 and the median value is \$331,110. The average assessed value is \$271,750. The assessed value of an average home is equal to about 71% of its real market value. The Assessor's values represent the property values as of the assessment date which is January 1, 2016 and reflect the change in value from January 1, 2015 to January 1, 2016. The value on your tax statement does not reflect changes in the real estate market that have occurred after the assessment date.

What can I expect my taxes to do this fall?

Real Market Values continue to grow in the metropolitan and surrounding areas. Under Oregon's Property tax system, maximum assessed value generally will grow 3% annually resulting in assessed value growth of 3% and a tax increase of about 3%. That's typically how the mechanics of Oregon's property tax system work (Measure 50) and this will be the outcome for many property owners. However, we have a complex system and it won't be the case for everyone.

There are situations that result in property tax increases greater than the typical 3%. These include:

1. Changes to the property like new construction, remodeling, rezoning with property use consistent with the new zoning.
2. New money measures and or tax rate changes.
3. Real Market Value increases that result in less savings from the Measure 5 limitations.
4. Real Market Value grows more than 3%, is still less than the maximum assessed value (MAV), and is then used to calculate taxes.
5. RMV was used to calculate taxes the prior year, was more than 3% below the MAV, and now increased to a point greater than the current MAV so the MAV is now used to calculate taxes.
6. Any combination of 1 through 5.

Property Taxes Support Your Local Services



*Miscellaneous includes Port, Vector, Cemetery, Water, Parks, and Lighting
**Service includes Library, Metro, Extension Office, and Sewer

Based on 2016 Data

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, 2017. BOPTA's phone number is 503-655-8662. Full payment of taxes is due by November 15, 2016 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, 2017.

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.html). 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.

Important notice for bill payment service users:

Please know your bill pay service rules. Payments made with electronic bill pay services **must be received** in our office by November 15th. Please request payment far enough in advance with your bill pay provider so that we receive your payment timely. Bill pay service payments received after November 15th will not receive the discount and may be subject to interest.

LOCATION, OFFICE HOURS and PUBLIC SERVICE:

The Assessor's general office hours are from 7:00 am to 6:00 pm Monday through Thursday **(closed Friday)**

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@clackamas.us. The Assessor and his staff will conduct 6 town hall meetings during November to provide information and communicate directly with the citizens. A list of dates and locations is included with the tax statements. This year we're conducting a county wide town hall meeting at our office location in the Development Services Building.

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.

CLACKAMAS COUNTY ASSESSOR TOWN HALL SCHEDULE - 2016:

The Assessor and his staff will conduct town hall meetings between November 1st and November 9th. Information provided includes property values, tax changes, senior & disabled citizen property tax deferrals, veteran's exemptions, farm & forestland deferrals, value appeals, plus Measure 50 and its effect on taxes.

CLACKAMAS COUNTY ALL AREAS

Development Services Building
 Room 119/120
 150 Beaver Creek Road, Oregon City
 November 2, 2016 7:00 – 8:30 pm

LAKE OSWEGO

Lake Oswego Adult Community Center
 505 G Avenue
 November 3, 2016 2:00 – 3:30 pm

DAMASCUS

Damascus Community Church
 14251 SE Rust Way
 November 1, 2016 7:00 – 8:30 pm

MILWAUKIE

The Milwaukie Center
 5440 SE Kellogg Creek Drive
 November 9, 2016 7:00 – 8:30 pm

GLADSTONE

Gladstone Senior Center
 1050 Portland Avenue
 November 1, 2016 2:00 – 3:30 pm

SANDY

Sandy Community & Senior Center
 38348 Pioneer Boulevard
 November 7, 2016 12:30 – 2:00 pm

Town Halls by Date:

November 1 st	2:00 – 3:30 pm	Gladstone
November 1 st	7:00 – 8:30 pm	Damascus
November 2 nd	7:00 – 8:30 pm	All County Areas meeting in Oregon City
November 3 rd	2:00 – 3:30 pm	Lake Oswego
November 7 th	12:30 – 2:00 pm	Sandy
November 9 th	7:00 – 8:30 pm	Milwaukie
