



# 2009-2010 Property Tax Information

July 1, 2009 - June 30, 2010

## Department of Assessment & Taxation

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**This fact sheet contains the following information**

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**Why are Property Taxes on my Home Increasing when Market Values are Declining:**

Real Market Value (RMV) on your tax statement is an estimate of the value your property would have sold for as of the January 1, 2009 assessment date. This value does not reflect continuing declines in the market after that date. Your maximum assessed value (MAV) was established by constitutional amendment in 1997 (Measure 50) and, by law, grows 3% annually unless it exceeds the real market value. Property is taxed on the assessed value (AV), which is the lesser of real market value or the maximum assessed value. **For most property owners, the maximum assessed value continues to be significantly lower than market value so the typical 3% increase in assessed value results in an increase in taxes even though the market value has declined.** New construction, remodeling, or additions to your property may increase the assessed value more than the typical 3%. Voters also approved 8 new money measures last fall that can cause taxes to be raised more than expected from a 3% increase in assessed value.

**New Voter Approved Money Measures:** (estimated rates per 1,000 of assessed value\*)

- Clackamas County Library, new permanent rate..... \$0.3974
- Clackamas County Extension Service (Agriculture), new permanent rate..... \$0.0500
- City of Portland, new 5 year local option for Children's Investment Fund.....\$0.4026
- Metro Service, 21 year bond for Zoo Animal Health & Safety..... \$0.0900 \*
- Portland Community College, new 21 year bond for upgrade of facilities.....\$0.3290 \*
- Oregon Trail School, new 31 year bond for renovation and replacement..... \$2.3500 \*
- Riverdale School, new 31 year bond for facility improvements..... \$1.1900 \*
- West Linn/Wilsonville Sch, new 26 year bond for facility improvements..... \$0.3160 \*

**Tax Due Dates:**

Payments must be received, postmarked, transmitted on-line, or delivered by a private carrier on or before November 16, 2009 in order to receive any discount available and avoid interest. Interest is charged on any unpaid portion of the first installment after the due date at the rate of 16% annually. Returned payments for insufficient funds or postage may result in loss of discount. **Please mail early.**

**Payment Options:** Please make checks payable to **Clackamas County Tax Collector**

Full Payment - Receive a 3% discount if paying your tax bill in full by November 16<sup>th</sup>

2/3 Payment - Receive a 2% discount if paying 2/3 of your tax by November 16<sup>th</sup>  
the final 1/3 payment will be due May 17, 2010

1/3 Payment - No discount is allowed. Pay 1/3 by November 16<sup>th</sup>, followed by paying 1/3 on February 16, 2010, and the final 1/3 on May 17, 2010

Mail your check or money order with your payment stub; DO NOT mail cash. All checks will be processed as received and your cancelled check is your receipt.

**My Mortgage Company Pays:** If your statement is **yellow**, a mortgage company or the senior citizen/disabled citizen deferral program has notified us they will be paying your taxes. Oregon law requires mailing tax statements to all property owners; it is for your records and serves as your Value Notice. Please contact your mortgage company if you have any questions about who is paying your property tax bill. **Please do not pay this bill if your mortgage company pays your taxes.**

**We Moved:** The Assessor's office is one of many County departments now located in the Development Services Building at 150 Beaver Creek Road in Oregon City. We are on the first floor, just inside the main entrance. Map: [www.clackamas.us/deptaz.php](http://www.clackamas.us/deptaz.php)

**Office Hours:** In keeping with Clackamas County's sustainability goals, our business hours are from 7:00 AM to 6:00 PM, Monday through Thursday (closed Fridays). We are closed on Wednesday, November 11<sup>th</sup> in observance of Veteran's Day, but will be **open on Friday, November 13<sup>th</sup> to accept tax payments.**

**New Tax Payment Drop Box:**

We have a new tax payment drop box located to the left of the main entrance of the Development Services Building. Payments placed in the drop box on November 16<sup>th</sup> are timely. The box is secure, under camera surveillance, and emptied daily.



**On-Line Payments:** Payments may be made on-line at [www.clackamas.us/at/pay.htm](http://www.clackamas.us/at/pay.htm) with a credit card, debit card, or electronic check. If paying on-line, all payments must be submitted on or before the due date. A convenience fee for using the service is charged by US Bank. Fees are 2.35% of the payment amount for a Visa or MasterCard and \$3.00 for an e-check. The on-line payment process is voluntary. Credit card transactions cannot be processed in our office and are accepted on-line only. We do not process payments by telephone. *Checks from on-line bill payment services must be received on or before the due date.*

**Payment Mailing Address:** The payment return envelope included with your statement has a PO Box in Portland where processing and posting payments are handled by US Bank. This change, made last year, allowed us to process payments quickly, efficiently, and with cost savings. You can expect your check to clear your bank quickly again this year. You may also stop by our office and pay your property taxes or place your payment in our drop box.

**Did your Mailing Address Change?** Make sure we have your correct mailing address so you can receive your tax statement on time. Please inform us of any change to your mailing address by *checking the box* in the upper right section of your payment stub and filling in the address *change on the back of the stub*.

**Appeal Rights:** If you have questions regarding the values on your tax statement, please call 503-655-8671 and our appraisal staff will be available to discuss any concerns you may have. If you disagree with the values on your statement, you may file an appeal with the Board of Property Tax Appeals (BOPTA) by December 31, 2009. BOPTA information and appeal forms are available in our office, the County Clerk's office, or online at [www.clackamas.us/at/proappeals.htm](http://www.clackamas.us/at/proappeals.htm). The County Clerk's phone number for is 503-655-8662.

**New Urban Renewal District:** The City of Molalla activated a new urban renewal plan area. All city residents may see an additional line item on their tax statements for Molalla Urban Renewal. For information about these Urban Renewal projects, please contact John Atkins, Molalla City Manager at 503-829-6855.

**Senior & Disabled Citizen Deferral:** Oregon seniors may delay paying property taxes on their residence if they are 62 or older by April 15 in the year they file and own the property or are buying on contract. Household income cannot exceed \$38,500 in 2009 to qualify for deferral in 2010. The State of Oregon administers the program and will file a lien on the property. When the applicant sells the property, moves, or passes away, property taxes plus 6% interest and recording fees must be paid back to the State. A similar program is available for disabled homeowners, any age, who received federal Social Security disability benefits in the previous year. Neither program is retroactive; the State begins paying taxes in the year you file and will not pay any tax on prior years. You may file for next year after January 1, 2010. Find more information at [www.clackamas.us/at/seniordeferral.htm](http://www.clackamas.us/at/seniordeferral.htm)

**Veterans Exemptions:** A disabled veteran or the surviving spouse of a veteran who owns and resides on the property, may be entitled to exempt a portion of their home's assessed value before taxes are calculated. If your disability is not service connected, the exemption amount is \$16,391 or if service connected the amount is \$19,669. To qualify, you must be a war veteran certified by the US Department of Veterans Affairs as 40% or more disabled or a veteran's surviving spouse that has not remarried. If your disability is certified annually by a licensed physician, you must meet minimum income limits. There is also an exemption of up to \$67,531 for active duty military personnel serving more than 178 consecutive days of active service. Go to [www.clackamas.us/at/veteran.htm](http://www.clackamas.us/at/veteran.htm)

**Questions:** For a list of frequently asked questions and answers go to [www.clackamas.us/at/faqs.htm](http://www.clackamas.us/at/faqs.htm). Our Assessor and staff have a strong commitment to provide high quality public service to the citizens of Clackamas County. When you call us at 503-655-8671, our staff will answer your call (not an automated attendant), and route you to the appropriate person for help or information. We will respond to after hours voice or email messages on the next business day. For contact info go to [www.clackamas.us/at/contact.htm](http://www.clackamas.us/at/contact.htm) or email [PropertyTaxInfo@co.clackamas.or.us](mailto:PropertyTaxInfo@co.clackamas.or.us)

**Town Hall Meetings:**

The Assessor and his staff will conduct 14 town hall meetings between October 29 and November 12. Information provided includes current property values and how they are established, requirements for veteran exemptions and senior citizen property tax deferrals, Measure 50 and its effect on future taxes, and value appeal procedures.

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| <b>WILSONVILLE</b><br>Clackamas County Visitor's Center<br>29600 SW Park Place<br>October 29, 2009 from 7:00 – 8:30 pm | <b>CANBY</b><br>Canby Adult Center<br>1250 S Ivy Street<br>November 2, 2009 from 7:00 – 8:30 pm                     | <b>MILWAUKIE</b><br>The Milwaukie Center<br>5440 SE Kellogg Creek Drive<br>November 2, 2009 from 9:00 – 10:30 am<br>November 9, 2009 from 7:00 – 8:30 pm |
| <b>DAMASCUS</b><br>Damascus Community Church<br>14251 SE Rust Way<br>November 3, 2009 from 7:00 – 8:30 pm              | <b>SANDY</b><br>Sandy Community & Senior Center<br>38348 Pioneer Boulevard<br>November 3, 2009 from 12:30 – 2:00 pm | <b>ESTACADA</b><br>Estacada Community Center<br>200 SW Club House Drive<br>November 4, 2009 from 7:00 – 8:30 pm  |
| <b>GLADSTONE</b><br>Gladstone Senior Center<br>1050 Portland Avenue<br>November 4, 2009 from 9:30 – 11:00 am           | <b>COLTON</b><br>Colton High School Media Center<br>30205 S Wall Street<br>November 5, 2009 from 7:00–8:30 pm       | <b>MOUNTAIN</b><br>Hoodland Community Center<br>25400 E Salmon River Road<br>November 7, 2009 from 1:30–3:00 pm  |
| <b>WEST LINN</b><br>West Linn Adult Community Center<br>1180 Rosemont Road<br>November 9, 2009 from 1:00 – 2:30 pm     | <b>OREGON CITY</b><br>Pioneer Community Center<br>615 5th Street<br>November 10, 2009 from 7:00 – 8:30 pm           | <b>LAKE OSWEGO</b><br>Lake Oswego Adult Community Center<br>505 G Avenue<br>November 12, 2009 from 2:00 – 3:30 pm  |
| <b>MOLALLA</b><br>Molalla Adult Community Center<br>315 Kennel Avenue<br>November 12, 2009 from 7:00 – 8:30 pm         | <i>Pursuing the highest standards in customer service</i>   |  |