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# Press Release

## **Subject: 2018-2019 Property Tax Information**

Clackamas County Assessor, October 19, 2018

Real market value in Clackamas County grew 9.4% for January 1, 2018 continuing an upward trend that started in 2013. Oregon's growing economy and strong real estate market contributed to another year of growth in property values.

The total 2018-19 property tax to be collected for all districts in the county is \$852,388,929, an increase of 5.03% over last year's total of \$811,544,935.

The \$40.8 million increase in property taxes is 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 an overall 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 for a fifth straight 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) dropped from last year's \$7.3 million to \$6.7 million. The decline in tax relief for property owners benefits taxing districts that receive the additional revenue.

Property tax statements will be mailed to 175,958 real and personal property owners on October 19<sup>th</sup> and 22<sup>nd</sup>.

Property owners would typically see their taxes increase close to the 3% expected with the typical 3% growth in assessed value. Some areas will also see tax increases 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 bonded debt or paid debt off.

Area voters approved 5 money measures that will be reflected on tax statements this year. Local Option levy for the City of Portland replaced an expiring levy at the same rate. In the City of Tualatin and the City of West Linn voters approved new bonded debt increasing their rate from 23¢ to 62¢ per thousand and 41¢ to 42¢ per thousand respectively. A new bond for Portland Community College increased their bonded debt rate from 32¢ to 40¢ per thousand. Molalla Rural Fire District 73 increased their Local Option rate from 43¢ to 76¢ per thousand and the City of Happy Valley increased their Local Option rate from \$1.38 to \$1.92 per thousand.

## **Area Changes Impacting Taxes:**

### **Districts levying new voter approved money measures:**

District Name	Type of Levy	Purpose	Rate per 1000 includes existing Bonds
<i>City of Tualatin</i>	<i>New Bond</i>	<i>Traffic improvement and safety improvements</i>	<i>from \$.2297 to \$.6193</i>
<i>City of Happy Valley</i>	<i>Local Option</i>	<i>Parks &amp; Recreation</i>	<i>from \$1.38 to \$1.92</i>
<i>City of West Linn</i>	<i>New Bond</i>	<i>Improve roads, parks and city facilities</i>	<i>from \$.4175 to \$.4210</i>
<i>Molalla Fire District 73</i>	<i>Local Option</i>	<i>Fire and Emergency operations</i>	<i>from \$.43 to \$.76</i>
<i>Portland Community College</i>	<i>New Bond</i>	<i>Construct, expand and modernize facilities</i>	<i>from \$.3222 to \$.4046</i>

### **Districts levying more for bonded debt:**

District	2017	2018	2018 Change
<i>Estacada School District</i>	<b>1.2568</b>	<b>1.5122</b>	<b>0.2554</b>
<i>City Portland Fire/Police Pension</i>	<b>2.6554</b>	<b>2.7063</b>	<b>0.0509</b>
<i>City Portland Bonds</i>	<b>0.2486</b>	<b>0.2937</b>	<b>0.0451</b>
<i>Portland Community College</i>	<b>0.3222</b>	<b>0.4046</b>	<b>0.0824</b>
<i>Gresham Barlow School District</i>	<b>2.6132</b>	<b>2.7426</b>	<b>0.1294</b>
<i>Portland School District</i>	<b>2.4182</b>	<b>2.489</b>	<b>0.0708</b>
<i>West Linn/Wilsonville School District</i>	<b>2.705</b>	<b>2.8208</b>	<b>0.1158</b>
<i>Metropolitan Service District</i>	<b>0.2162</b>	<b>0.2801</b>	<b>0.0639</b>

**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	2017	2018	2018 Change
<b>CITY OF ESTACADA</b>	<b>0.2848</b>	<b>0.2531</b>	<b>-0.0317</b>
<b>CITY OF LAKE OSWEGO</b>	<b>0.2766</b>	<b>0.2673</b>	<b>-0.0093</b>
<b>CITY OF MOLALLA</b>	<b>0.1183</b>	<b>0.0000</b>	<b>PAID OFF</b>
<b>CITY OF MILWAUKIE</b>	<b>0.4972</b>	<b>0.4270</b>	<b>-0.0702</b>
<b>CLACKAMAS FIRE #1</b>	<b>0.1063</b>	<b>0.0913</b>	<b>-0.0150</b>
<b>CANBY SCHOOL</b>	<b>2.2023</b>	<b>2.1389</b>	<b>-0.0634</b>
<b>COLTON SCHOOL</b>	<b>0.4328</b>	<b>0.4059</b>	<b>-0.0269</b>
<b>GLADSTONE SCHOOL</b>	<b>4.5040</b>	<b>4.4590</b>	<b>-0.0450</b>
<b>LAKE OSWEGO SCHOOL</b>	<b>2.0888</b>	<b>2.0647</b>	<b>-0.0241</b>
<b>NEWBERG SCHOOL</b>	<b>3.1420</b>	<b>1.3880</b>	<b>-1.7540</b>
<b>OREGON CITY SCHOOL</b>	<b>1.1403</b>	<b>1.0346</b>	<b>-0.1057</b>
<b>OREGON TRAIL SCHOOL</b>	<b>2.2594</b>	<b>2.1730</b>	<b>-0.0864</b>
<b>RIVERDALE SCHOOL</b>	<b>2.6102</b>	<b>2.4702</b>	<b>-0.1400</b>
<b>SHERWOOD SCHOOL (Paid off old bond)</b>	<b>4.3307</b>	<b>4.1399</b>	<b>-0.1908</b>
<b>SILVER FALLS SCHOOL</b>	<b>2.1770</b>	<b>2.0987</b>	<b>-0.0783</b>
<b>TIGARD / TUALATIN SCHOOL</b>	<b>1.7761</b>	<b>1.7645</b>	<b>-0.0116</b>

## TYPICAL PROPERTY TAX CHANGES FOR 2018-2019:

Beavercreek	2.25%		
Boring	2.50%	Milwaukie (City)	3.00%
Canby (City)	3.00%	Milwaukie (Unincorporated North Clackamas Area)	3.50%
Canby (Rural)	2.50%	Newberg	-9.00%
Carus	2.50%	Oregon City (City)	2.75%
Charbonneau	3.00%	Oregon City (Rural)	2.00%
Colton	2.75%	Portland (City)	
Damascus Area		- Portland Sch. District	4.50%
-Centennial School Dist.	3.50%	- North Clackamas School Dist.	4.00%
-Gresham/Barlow School Dist.	4.25%	Redland	2.25%
-North Clackamas School Dist.	3.00%	Riverdale	3.00%
-Oregon Trail School Dist.	2.75%	Sandy (City)	2.50%
-Estacada School Dist.	5.00%	Sandy (Rural)	2.50%
Estacada (City)	4.50%	Sherwood	2.00%
Estacada (Rural)	5.00%	Sunnyside	3.50%
Gladstone (City)		Tualatin	7.50%
-Gladstone School Dist.	3.00%	Government Camp	2.50%
-North Clackamas School Dist.	3.50%	West Linn (City)	5.00%
-Oregon City School Dist.	2.75%	West Linn/Wilsonville (Rural)	2.00%
Happy Valley	3.50%	Wilsonville (City)	
Lake Oswego (City)	4.00%	- West Linn/Wilsonville School	4.00%
Lake Oswego (Unincorporated)	3.75%	- Canby School	3.00%
Molalla (City)	4.50%		
Molalla (Rural)	6.00%		
Silver Falls School Dist.	2.50%		
Mulino	6.00%		

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 has 24,621 accounts that receive some savings as a result of the Measure 5 limits. 8,948 accounts will see a decrease in taxes from the prior year. The real market value is the assessed value for 16,546 accounts and 4,875 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, 2018, the total real market value (RMV) of property in Clackamas County including new construction is \$76.4 billion. This is a 9.4% increase from \$69.9 billion in 2017. The assessed value (AV) for tax purposes grew from \$48.6 billion to \$50.8 billion, an increase of 4.5%. 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 \$450,901 and the median value is \$391,407. The average taxable value is \$292,136. The assessed value of an average home is equal to about 65% of its real market value. The Assessor's values represent the property values as of the assessment date which is January 1, 2018 and reflect the change in value from January 1, 2017 to January 1, 2018. 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 including annexations, new construction, remodeling, and 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.
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## 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 2018 Data

Property taxes in Clackamas County support 133 local government taxing districts, including 18 school districts, 16 cities, 13 fire districts, and the county. Other taxing districts providing services include water districts, public safety districts, service 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 December 31, 2018. BOPTA's phone number is 503-655-8662. Full payment of taxes is due by November 15, 2018 to receive the 3% discount. A two percent discount is given if 2/3 payment is received by November 15<sup>th</sup>. No discount is allowed on a 1/3 payment and additional 1/3 payments are due on February 15<sup>th</sup> and May 15, 2019.

## 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](http://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 1<sup>st</sup>.

### **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 15<sup>th</sup>. 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 15<sup>th</sup> will not receive the discount and are subject to interest charges.

## LOCATION, OFFICE HOURS and PUBLIC SERVICE:

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

***The office will also be closed Monday, November 12<sup>th</sup> 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](mailto:PropertyTaxInfo@clackamas.us). The Assessor and her staff will conduct 6 town hall meetings during October and 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 auditorium of 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.

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## CLACKAMAS COUNTY ASSESSOR TOWN HALL SCHEDULE - 2018:

The Assessor and her staff will conduct town hall meetings between October 29<sup>th</sup> and November 8<sup>th</sup>. Information provided includes property values, tax changes, senior and 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 115  
150 Beaver Creek Road, Oregon City  
October 29, 2018           7:00 – 8:30 pm

### LAKE OSWEGO

Lake Oswego Adult Community Center  
Alder Room  
505 G Avenue  
November 6, 2018           2:00 – 3:30 pm

### DAMASCUS

Damascus Community Church  
14251 SE Rust Way  
November 6, 2018           7:00 – 8:30 pm

### MILWAUKIE

The Milwaukie Center  
5440 SE Kellogg Creek Drive  
October 30, 2018           7:00 – 8:30 pm

### GLADSTONE

Gladstone Senior Center  
1050 Portland Avenue  
November 8, 2018           2:00 – 3:30 pm

### SANDY

Sandy Community & Senior Center  
38348 Pioneer Boulevard  
November 1, 2018           2:00 – 3:30 pm

### Town Halls by Date:

October 29 <sup>th</sup>	All County Areas meeting in Oregon City
October 30 <sup>th</sup>	Milwaukie
November 1 <sup>st</sup>	Sandy
November 6 <sup>th</sup>	Lake Oswego
November 6 <sup>h</sup>	Damascus
November 8 <sup>th</sup>	Gladstone

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