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**Department of Assessment & Taxation**  
150 Beaver Creek Road  
Oregon City, OR 97045  
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# Press Release

## **Subject: 2019-2020 Property Tax Information**

Clackamas County Assessor, October 18, 2019

Property tax statements are being mailed to 177,095 real and personal property owners on October 18<sup>th</sup> and 21<sup>st</sup>.

Real market value in Clackamas County grew 7.2% this year continuing a growth trend that started in 2013. Oregon's strong economy and real estate market contributed to another year of growth in property values.

For January 1, 2019, the real market value of all property in Clackamas County including new construction is \$81.9 billion up from \$76.4 billion in 2018. Taxable value grew from \$50.8 billion to \$53.1 billion, an increase of 4.5%.

The average real market value of a single family home in Clackamas County is \$472,981 and the median value is \$411,800. The average taxable value is \$302,000. The assessed value of an average home is equal to about 64% of its real market value. The Assessor's values represent the property values as of the assessment date which is January 1, 2019 and reflect the change in value from January 1, 2018 to January 1, 2019. The value on your tax statement does not reflect changes in the real estate market that have occurred after the assessment date.

The 2019-2020 total property tax to be collected for all districts in the county is \$921,020,093, an increase of 8.05% over last year's total of \$852,388,929.

The \$68.6 million increase in property taxes is generated from new construction, voter approved money measures, and the 3% increase in assessed value.

Property owners typically see a 3% increase in taxes due to Measure 50's constitutional growth limitation of assessed value. Others will see increases below the typical 3% where taxing districts levied less for bonded debt or paid off debt. Some areas will see tax increases above 3% due to new voter approved money measure.

Annual tax savings under the limitations of Measure 5 have decreased over the past 5 years due to the steady increases in real market value. However in 2019, the total tax reduction under Measure 5 limitations grew \$5.4 million overall. Last year's \$6.7 million reduction grew to \$12.1 million due to new or renewed local option levies approved by area voters, including North Clackamas and Lake Oswego School districts.

There are 33,541 accounts in Clackamas County for 2019 that received some savings as a result of the Measure 5 limits. That's an increase of 8,900 accounts over last year due to the new voter approved Local Option for North Clackamas School District. 9,103 accounts will see a decrease in taxes from the prior year and 114,000 will see an increase greater than 4%. The real market value is the assessed value for 15,487 accounts and 4,045 of those accounts are residential, commercial, industrial, or manufactured structure accounts.

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## **Voter Approved Money Measures Impacting Taxes:**

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

<b>District Name</b>	<b>Type of New Levy</b>	<b>Purpose</b>	<b>Rate per 1000 includes existing Bonds</b>
<i>Aurora Fire District</i>	<i>Local Option</i>	<i>Hire EMT's/Firefighters and enhance operations</i>	<i>from \$0.49 to \$0.99</i>
<i>Canby Fire District</i>	<i>Bond</i>	<i>Firefighting equipment, emergency apparatus and district facilities</i>	<i>\$0.2398</i>
<i>Hoodland Fire District</i>	<i>Local Option</i>	<i>Maintain fire &amp; emergency medical services</i>	<i>\$0.25</i>
<i>Lake Oswego School District</i>	<i>Local Option</i>	<i>Preserve programs and class size</i>	<i>from \$1.39 to \$1.64</i>
<i>Metropolitan Service District</i>	<i>Bond</i>	<i>Fund affordable housing</i>	<i>From \$0.2801 to \$0.4805</i>
<i>North Clackamas School District</i>	<i>Local Option</i>	<i>Preserve teaching positions &amp; class size</i>	<i>\$1.63</i>
<i>Oregon City School District</i>	<i>Bond</i>	<i>Safety, security, overcrowding and repairs</i>	<i>From \$1.0346 to \$1.2316</i>

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

<b>District</b>	<b>2018</b>	<b>2019</b>	<b>2019 Change</b>
Gresham Barlow School District	2.7426	2.8721	0.1295
West Linn Wilsonville School District	2.8208	2.9621	0.1413

**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.

<b>District</b>	<b>2018</b>	<b>2019</b>	<b>2019 Change</b>
CITY OF PORTLAND	0.4026	0.2044	-0.1982
CANBY SCHOOL DISTRICT	2.1389	1.7932	-0.3457
COLTON SCHOOL DISTRICT	0.4059	0.3513	-0.0546
ESTACADA SCHOOL DISTRICT	1.5122	1.4560	-0.0562
NEWBERG SCHOOL DISTRICT	1.3880	0.8080	-0.5800
PORTLAND SCHOOL DISTRICT	2.4890	2.4053	-0.0837
RIVERDALE SCHOOL DISTRICT	2.4702	2.2672	-0.2030
SHERWOOD SCHOOL DISTRICT	4.1399	3.9821	-0.1578

## TYPICAL PROPERTY TAX CHANGES FOR 2019-2020:

Beavercreek	4.50%	Milwaukie (City)	12.50%
Boring	4.25%	Milwaukie (Unincorporated North Clackamas Area)	14.50%
Canby (City)	2.25%	Newberg	-2.00%
Canby (Rural)	.05%	Oregon City (City)	5.25%
Carus	.50%	Oregon City (Rural)	4.50%
Charbonneau	2.00%	Portland (City)	
Colton	2.50%	- Portland Sch. District	3.00%
		- North Clackamas School Dist.	12.00%
Damascus Area		Redland	4.50%
-Centennial School Dist.	4.50%	Riverdale	3.00%
-Gresham/Barlow School Dist.	5.25%	Sandy (City)	3.00%
-North Clackamas School Dist.	11.50%	Sandy (Rural)	3.00%
-Oregon Trail School Dist.	4.50%		
-Estacada School Dist.	2.50%	Sherwood	2.00%
Estacada (City)	2.50%	Sunnyside	14.00%
Estacada (Rural)	2.50%	Tualatin	4.00%
Gladstone (City)		Government Camp	4.50%
-Gladstone School Dist.	3.75%	West Linn (City)	4.70%
-North Clackamas School Dist.	13.50%	West Linn/Wilsonville (Rural)	5.40%
-Oregon City School Dist.	5.25%	Wilsonville (City)	
Happy Valley	10.00%	- West Linn/Wilsonville School	4.70%
Lake Oswego (City)	5.00%	- Canby School	2.00%
Lake Oswego (Unincorporated)	4.00%		
Molalla (City)	3.00%		
Molalla (Rural)	3.00%		
Silver Falls School Dist.	2.50%		
Mulino	3.00%		

## 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%.

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.

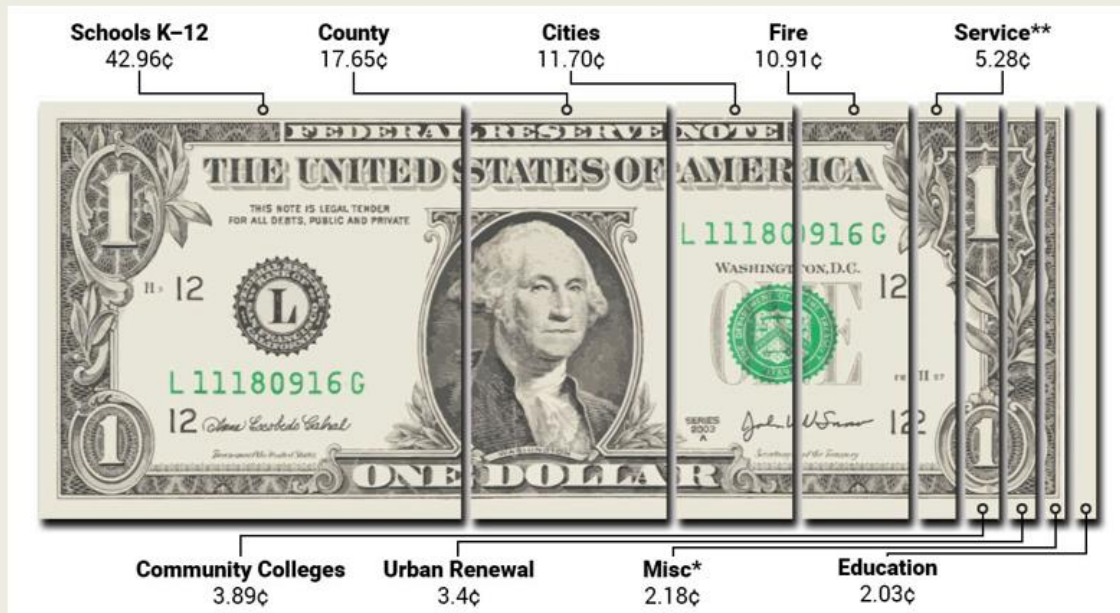
Any decline in Measure 5 tax relief for property owners benefits taxing districts that receive the additional revenue.

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. Real market value 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 Cemetery, Lighting, Parks, Port, Vector, and Water

\*\*Service includes Library, Metro, Extension & 4H and Sewer

Based on 2019 Data

Property taxes in Clackamas County support 131 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, 2019. BOPTA's phone number is 503-655-8662. Full payment of taxes is due by November 15, 2019 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 18<sup>th</sup> and May 15, 2020.

## 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 Department of Assessment & Taxation

150 Beaver Creek Road, Suite 135 Oregon City, OR

Office Hours 7am – 6pm

Monday - Thursday

***The office will also be closed Monday, November 11<sup>th</sup> in observance of Veterans Day***

***We will be OPEN: 8am-5pm on Friday, November 15, 2019***

***(~closed all other Fridays~)***

Citizens may call 503-655-8671 after hours and leave a message on the recorder or email us 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. There will be one 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 on the first floor just inside the main entrance at 150 Beaver Creek Road in Oregon City. *Our goal is to provide outstanding customer service, offer convenience with payment options and office hours, and build public trust through good government.*

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## CLACKAMAS COUNTY ASSESSOR TOWN HALL SCHEDULE - 2019:

The Assessor and her staff will conduct town hall meetings between October 29<sup>th</sup> and November 7<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 COUNTY

Development Services Building Room 115  
150 Beavercreek Road, Oregon City  
November 6, 2019 7:00 – 8:30 pm

### LAKE OSWEGO

Lake Oswego Adult Community Center  
Alder Room, 505 G Avenue  
November 5, 2019 2:00 – 3:30 pm

### DAMASCUS

Damascus Community Church  
14251 SE Rust Way  
November 5, 2019 7:00 – 8:30 pm

### MILWAUKIE

The Milwaukie Center  
5440 SE Kellogg Creek Drive  
October 29, 2019 7:00 – 8:30 pm

### GLADSTONE

Gladstone Senior Center  
1050 Portland Avenue  
October 29, 2019 2:00 – 3:30 pm

### SANDY

Sandy Community & Senior Center  
38348 Pioneer Boulevard  
November 7, 2019 2:00 – 3:30 pm

### Town Halls by Date:

October 29 <sup>th</sup>	Gladstone
October 29 <sup>th</sup>	Milwaukie
November 5 <sup>h</sup>	Damascus
November 5 <sup>th</sup>	Lake Oswego
November 6 <sup>th</sup>	All County Areas meeting in Oregon City
November 7 <sup>th</sup>	Sandy

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