

Press Release – October 19, 2023

Bronson Rueda, Assessor

Phone: 503-655-8671

2023-2024 Property Tax Information

Clackamas County will mail most of the approximately 170,000 property tax statements to real and personal property owners no later than October 25, 2023. Thousands of customers have already signed up for eNotices and will not receive a mailed property tax statement. Instead, they will have online access this year to their property tax statements as soon as October 20, 2023, which is much earlier than those receiving mailed property tax statements. If you want early access to your property tax statement in the future, sign up for eNotices by visiting www.clackamas.us/at, or call our office at 503-655-8671 for help.

Please mail your payment early or pay online to avoid a late payment and loss of discount.

Property tax payments are due November 15, 2023. **Clackamas County recognizes that many in our community experience economic challenges every year. Please note, Oregon state law sets the deadline when property tax payments are due and requires that interest be charged on delinquent taxes as of December 16. Clackamas County does not have the statutory authority to extend the payment deadline, nor waive interest charges on late property tax payments.**

This year's total property tax is \$1,128,677,429, an increase of 5.8% over last year's total of **\$1,066,817,444**. Property taxes support 129 local taxing districts in Clackamas County, including 18 school districts, 16 cities, 13 fire districts, and 16 urban renewal plans. Other taxing districts providing services include water, public safety, the Port of Portland, and Metro. Tax code areas on your statement identify the unique mix of taxing districts for your location. There are 366 different tax code areas in Clackamas County.

The \$61.86 million increase in property taxes is generated from new construction, voter approved money Measures, and the 3% increase in assessed value under Measure 50.

Real market value for 2023 in Clackamas County grew 6.1%, which is significantly lower than the 2022 growth rate of 17.4%. However, real market value in the county has been trending upward since 2013.

Real market value of all property in Clackamas County, including new construction, totaled \$117.4 billion for January 1, 2023, up from \$110.6 billion in 2022. Taxable value grew by 4.4%, from \$60.9 billion to \$63.6 billion. The average real market value of a single family home is \$665,769 and the median value is \$577,710. The average taxable value is \$346,348, which is equal to about 52% of its real market value. The values on your tax statement are as of January 1, 2023 and reflect market changes from the prior 12 months. The values do not reflect changes in the real estate market after the assessment date of January 1, 2023.

Typically, property owners see a 3% increase in taxes due to Measure 50's constitutional limitation of maximum assessed value growth. For the 2023-24 tax year, some areas are below 3% where districts levied less for bonded debt while other areas see taxes greater than 3% due to new voter approved money measures. Approximately 1,900 property owners will see tax increases between 0-2%, 26,000 between 2-3%, while 136,000 will see increases greater than 3% and approximately 6,400 property owners will see taxes reduced.

For the 2023-24 tax year, just 6.4% of all properties in Clackamas County are paying on real market value because it falls below their Measure 50 value. Measure 50 limits maximum assessed value growth to 3% annually unless there are changes to the property. The majority of properties had assessed value growth of 3% required by Measure 50. Those with new construction are an exception to Measure 50 and grew more than 3%.

Under Measure 5's tax limitation, tax savings have decreased for many property owners throughout Clackamas County over the past several years due to the steady increase in real market value. Measure 5 compression reduces the tax property owners would otherwise pay in the education and local government categories. Measure 5 limitations are higher as market values increase resulting in less savings. The impact to compression in 2022 was \$9.2M in Measure 5 tax savings including about 15,000 properties. The impact to compression in 2023 was \$10.2M in Measure 5 tax savings including about 13,600 properties. Learn more about Measures 5 and 50 at <https://www.clackamas.us/at/measures5-50.html>.

Average Property Tax changes for 2023-2024

Beavercreek	5.91%	Milwaukie (City)	5.04%
Boring	2.61%	Milwaukie (Unincorporated)	5.06%
Canby (City)	6.06%	North Clackamas Area)	5.06%
Canby (Rural)	5.76%	Molalla (City)	3.09%
Carus	6.61%	Molalla (Rural)	4.30%
Charbonneau	3.03%	-Silver Falls School Dist.	3.42%
Colton	2.82%	Mulino	2.59%
Damascus Area		Newberg	1.94%
-Centennial School Dist.	7.99%	Oregon City (City)	6.05%
-Gresham/Barlow School Dist.	6.12%	Oregon City (Rural)	6.04%
-North Clackamas School Dist.	5.01%	Portland (City)	
-Oregon Trail School Dist.	6.00%	-Portland School Dist.	1.62%
-Estacada School Dist.	6.97%	-North Clackamas School Dist.	1.14%
Estacada (City)	2.18%	-Lake Oswego School Dist.	1.00%
Estacada (Rural)	3.29%	Redland	6.26%
Gladstone (City)		Riverdale	2.57%
-Gladstone School Dist.	4.05%	Sandy (City)	2.00%
-North Clackamas School Dist.	2.00%	Sandy (Rural)	5.71%
-Oregon City School Dist.	3.12%	Sherwood	13.07%
Government Camp	2.11%	Sunnyside/Clackamas	5.10%
Happy Valley		Tualatin	
-Centennial School Dist.	7.12%	-Tigard/Tualatin School	4.00%
-Gresham School Dist.	8.23%	-West Linn/Wilsonville School	4.00%
-North Clackamas School Dist.	5.05%	West Linn (City)	3.02%
Lake Oswego (City)	3.01%	West Linn/Wilsonville (Rural)	3.15%
Lake Oswego (Unincorporated)	2.12%	Wilsonville (City)	
		-West Linn/Wilsonville School	3.01%

Changes in Bond and Local Option Rates Impacting Taxes

District	Levy Type	Purpose of New Levy	2022	2023	2023 Change
City of Lake Oswego	<i>Existing Bond</i>		0.1880	0.2140	0.0260
City of Portland	<i>Existing Bond</i>		0.3421	0.3733	0.0312
City of Portland Fire/Police Pension	<i>Existing Bond</i>		2.7281	2.6386	-0.0895
City of Tualatin	<i>New Bond</i>	<i>Park Improvement</i>	0.5812	0.8420	0.2608
City of West Linn	<i>Existing Bond</i>		0.4050	0.3837	-0.0213
Portland Community College	<i>Existing Bond</i>		0.3867	0.3560	-0.0307
Canby School	<i>Existing Bond</i>		1.8985	1.9344	0.0359
Centennial School	<i>Existing Bond</i>		0.9373	1.0841	0.1468
Gladstone School	<i>Existing Bond</i>		4.0367	4.2301	0.1934
Newberg School	<i>Existing Bond</i>		1.4837	1.4115	-0.0722
North Clackamas School	<i>Existing Bonds</i>		2.2432	2.1961	-0.0471
Oregon Trail School	<i>Existing Bond</i>		1.7577	1.7248	-0.0329
Portland School	<i>Existing Bond</i>		2.3000	2.3828	0.0828
Sherwood School	<i>Existing Bond</i>		3.4377	3.5037	0.0660
Silver Falls School	<i>Existing Bond</i>		2.0184	1.9601	-0.0583
West Linn Wilsonville School	<i>Existing Bond</i>		2.9277	2.9472	0.0195
Clackamas Fire	<i>New Local Option</i>	<i>Additional firefighters and first responders</i>	N/A	0.5200	0.5200
Monitor Fire	<i>New Local Option</i>	<i>Help maintain current service levels</i>	N/A	0.5000	0.5000
Sherwood School	<i>New Local Option</i>	<i>Help maintain current staff and academic programs</i>	N/A	1.5000	1.5000
Canby Fire	<i>Local Option Increase</i>	<i>Fund an additional 6 firefighters/medics for a total of 12</i>	0.4500	0.9500	0.5000

Location, Office Hours, and Public Services

Clackamas County Department of Assessment & Taxation

150 Beaver Creek Road, Suite 135, Oregon City, OR 97045

Lobby/Phone Hours 8 a.m. - 4 p.m., Monday - Thursday

503-655-8671

Taxpayers can email after hours at PropertyTaxInfo@clackamas.us

NOTE: Access to Clackamas County's Assessment & Taxation office in the Development Services Building and nearby parking areas on the Red Soils campus may be impacted by construction. The construction could affect physical access to our office and the current payment drop box locations. To avoid delays due to anticipated traffic and parking issues, please consider mailing your payment or using our online payment option this year. To make an online payment, go to <https://web3.clackamas.us/pay/at/>

Extended Lobby Hours November 6 - 9, and 13-15, 2023, 7:30 a.m. - 5:00 p.m.

The office is closed on Fridays, including Friday, November 10 for Veterans Day

The county now offers an option for property tax statements to be delivered electronically through a new secure web-based service called eNoticesOnline. Property owners who want to go paperless and/or prefer to receive documents online, rather than printed and mailed, can begin signing up for the new electronic statement service using a unique account registration code printed on their property tax statements. Once an account is registered, electronic statement notices will arrive via a registrant's email and **paper statements will no longer be delivered.**

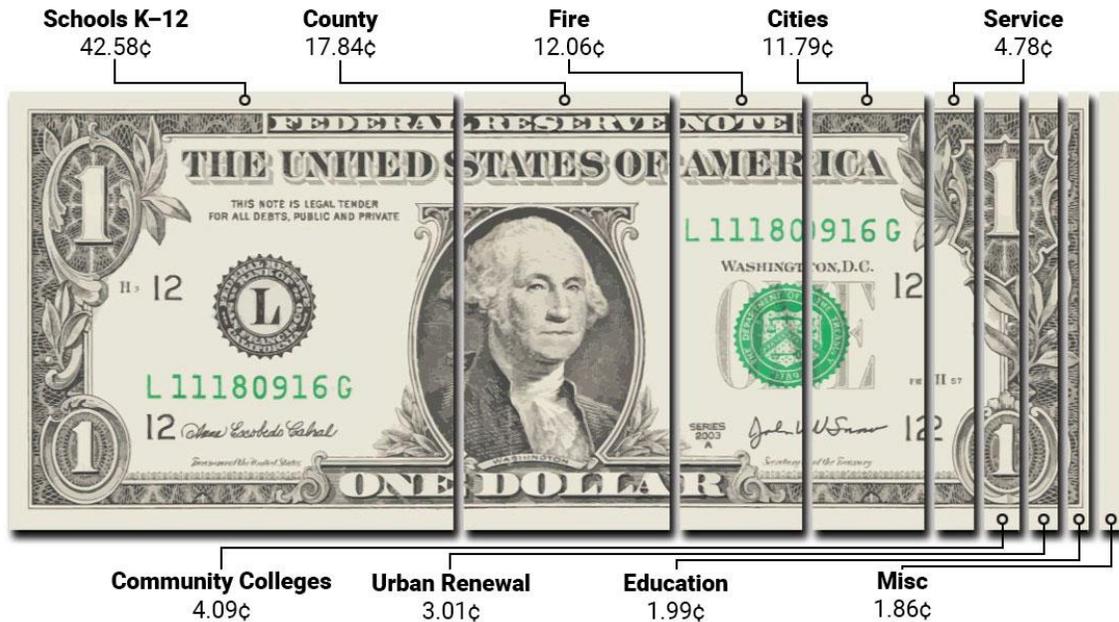
Tax payers can find directions to set up an eNoticesOnline account using their 2023-24 statements, and stay up to date on all Assessment and Taxation information and events at <https://www.clackamas.us/at>

Our goal is to provide outstanding customer service, offer convenience with payment options, and build public trust through good government.

Join our Virtual Town Hall on Wednesday, November 1

Visit at <https://www.clackamas.us/event/2023/at-town-hall> on November 1 from 6 p.m. to 8 p.m.

Where Your Tax Dollars Go



Board of Property Tax Appeals

The value change notice is part of the tax statement. If you have questions regarding the values on your tax statement, please call our appraisal staff to discuss your concerns at 503-655-8671. Taxpayers can file value appeals with the Board of Property Tax Appeals (BOPTA) through January 2, 2024. BOPTA's phone number is 503-655-8662.

Due Dates and Paying Property Taxes

Full payment of taxes is due by November 15, 2023 to receive the 3% discount. A two percent discount is given if 2/3 payment is received by November 15, 2023. No discount is allowed on a 1/3 payment by November 15, 2023 with additional 1/3 payments due on February 15, 2024 and May 15, 2024.

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 online 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 through tax payment drop box located off Courthouse Road beginning November 1, 2023. Please be advised parking may be very limited due to courthouse construction.

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, 2023. 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, 2023 will not receive the discount and are subject to interest charges if not received by December 15, 2023.

Is the statement yellow? This means another party has requested this bill (i.e., mortgage company, Oregon Department of Revenue). If you have questions, we encourage taxpayers to check with the other party before paying the bill.

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 established the maximum assessed value of every property as 90% of its 1995-96 real market 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 on 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.

The following are situations that result in property tax increases greater than the typical 3%::

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. 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.