

Press Release – October 20, 2022

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Phone: 503-655-8671

2022-2023 Property Tax Information

Clackamas County will mail approximately 170,000 property tax statements to real and personal property owners no later than October 25, 2022.

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

Property tax payments are due November 15, 2022. **Clackamas County recognizes that many in our community experienced unprecedented economic challenges due to the impacts of COVID-19. Please note, Oregon state law sets the deadline when property tax payments are due and requires that interest be charged on delinquent taxes. Clackamas County does not have the statutory authority to extend the payment deadline, nor waive interest charges on late property tax payments. However, due to legislative changes, interest will begin to accrue on December 16 instead of November 16.**

This year's total property tax is \$1,066,817,444, an increase of 6.82% over last year's total of **\$998,663,440**. Property taxes support 129 local government districts in Clackamas County, including 18 schools, 16 cities, 13 fire districts, and 13 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 360 different tax code areas in Clackamas County.

The \$68.1 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 2022 in Clackamas County grew 17.38% continuing a growth trend that started in 2013. The growth rate for 2022 was nearly double the 2021 growth rate of 9.6% and was the highest year-over-year growth rate since 2007 (17.5%).

Real market value of all property in Clackamas County, including new construction, totaled \$110.6 billion for January 1, 2022, up from \$94.2 billion in 2021. Taxable value grew by 4.67%, from \$58.2 billion to \$60.9 billion. The average real market value of a single family home is \$637,158 and the median value is \$559,181. The average taxable value is \$335,074 and the assessed value of an average home is equal to about 53% of its real market value. The values on your tax statement are as of January 1, 2022 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, 2022.

Typically, property owners see a 3% increase in taxes due to Measure 50's constitutional limitation of maximum assessed value growth. For the 2022-23 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 2,800 property owners will see tax increases between 0-2%, 8,200 between 2-3%, while 151,000 will see increases greater than 3% and approximately 7,400 property owners will see taxes reduced.

For the 2022-23 tax year, just 7% 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 tax reductions grew from \$6.7M in 2018 to \$12.1M in 2019 due to new local option levies, the tax reduction was \$13.1M in 2020. Measure 5 limitations are higher as market values increase resulting in less savings. The impact to compression in 2021 was a decrease to \$11.6M and approximately 8,600 properties received less Measure 5 tax savings. The impact to compression in 2022 was a decrease to \$9.1M and approximately 10,600 properties will receive less Measure 5 savings. Learn more about Measures 5 and 50 at <https://www.clackamas.us/at/measures5-50.html>.

Typical Property Tax Changes For 2022-2023

Beavercreek	3.81%	Milwaukie (City)	2.99%
Boring	1.14%	Milwaukie (Unincorporated)	2.81%
Canby (City)	3.00%	North Clackamas Area)	2.81%
Canby (Rural)	3.08%	Molalla (City)	4.09%
Carus	3.12%	Molalla (Rural)	3.24%
Charbonneau	2.87%	-Silver Falls School Dist.	2.43%
Colton	3.67%	Mulino	3.76%
Damascus Area		Newberg	3.29%
-Centennial School Dist.	0.05%	Oregon City (City)	3.97%
-Gresham/Barlow School Dist.	2.96%	Oregon City (Rural)	3.80%
-North Clackamas School Dist.	2.99%	Portland (City)	
-Oregon Trail School Dist.	3.00%	-Portland School Dist.	2.59%
-Estacada School Dist.	2.00%	-North Clackamas School Dist.	2.29%
Estacada (City)	1.86%	-Lake Oswego School Dist.	5.00%
Estacada (Rural)	1.48%	Redland	3.85%
Gladstone (City)		Riverdale	5.08%
-Gladstone School Dist.	3.00%	Sandy (City)	3.08%
-North Clackamas School Dist.	2.88%	Sandy (Rural)	2.00%
-Oregon City School Dist.	4.00%	Sherwood	1.56%
Government Camp	2.86%	Sunnyside/Clackamas	2.70%
Happy Valley		Tualatin	
-Centennial School Dist.	-0.44%	-Tigard/Tualatin School	3.02%
-Gresham School Dist.	3.00%	-West Linn/Wilsonville School	4.89%
-North Clackamas School Dist.	3.42%	West Linn (City)	5.78%
Lake Oswego (City)	7.04%	West Linn/Wilsonville (Rural)	6.91%
Lake Oswego (Unincorporated)	8.01%	Wilsonville (City)	
		-West Linn/Wilsonville School	5.03%

Changes in Bond and Local Option Rates Impacting Taxes

District	Levy Type	Purpose of New Levy	2021	2022	2022 Change
Canby School	<i>Existing Bond</i>		1.9483	1.8985	-0.0498
Centennial School	<i>Existing Bond</i>		1.5106	0.9373	-0.5733
City of Lake Oswego	<i>Existing Bond</i>		0.2272	0.1880	-0.0392
City of Portland Fire/Police Pension	<i>Existing Bond</i>		3.0089	2.7281	-0.2808
Clackamas County Public Safety Local Option	<i>Existing Local Option Increase</i>	<i>Support community safety, maintain jail funding</i>	0.2480	0.3680	0.1200
Clackamas Community College	<i>Existing Bond</i>		0.1622	0.2460	0.0838
Clackamas Fire District	<i>Existing Bond</i>		0.0790	0.0827	0.0037
Colton School	<i>Existing Bond</i>		0.3520	0.3908	0.0388
Estacada School	<i>Existing Bond</i>		1.3977	1.1747	-0.2230
Gresham/Barlow School	<i>Existing Bond</i>		2.8889	2.8202	-0.0687
Lake Oswego School	<i>New/Existing Bonds</i>	<i>Construct new schools, modernize current schools</i>	2.0007	2.8618	0.8611
Molalla Fire District	<i>Existing Bond</i>		0.2029	0.2110	0.0081
Newberg School	<i>Existing Bond</i>		1.5337	1.4837	-0.0500
North Clackamas School	<i>Existing Bond</i>		2.2932	2.2432	-0.0500
Oregon City School	<i>Existing Bond</i>		1.2033	1.2166	0.0133
Portland Community College	<i>Existing Bond</i>		0.3803	0.3867	0.0064
Riverdale School	<i>Existing Bond</i>		2.2510	2.4321	0.1811
Sherwood School	<i>Existing Bond</i>		3.7189	3.4377	-0.2812
Tigard/Tualatin School	<i>Existing Bonds</i>		1.7949	1.7478	-0.0471
West Linn Wilsonville School	<i>Existing Bonds</i>		2.6782	2.9277	0.2495

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 beginning this fall. 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 7 - 10, 14 and 15, 2022, 7:30 a.m. - 5:00 p.m.

The office is closed on Fridays, including Friday, November 11 for Veterans Day

In addition to electronic payment options, the county will soon offer an option for future 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 2022-23 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.**

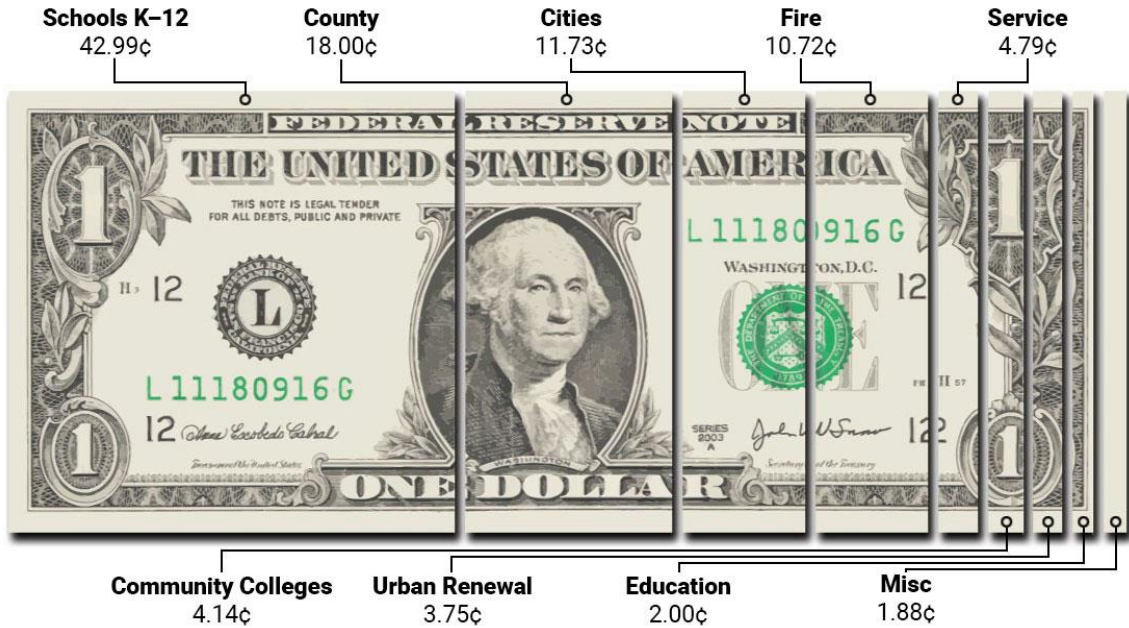
Tax payers can find directions to set up an eNoticesOnline account using their 2022-23 statements, and stay up to date on all Assessment and Taxation information and events at <https://www.clackamas.us/at>

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 2

Visit <https://www.clackamas.us/event/2022/at-town-hall> on November 2 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 3, 2023. BOPTA's phone number is 503-655-8662.

Due Dates and Paying Property Taxes

Full payment of taxes is due by November 15, 2022 to receive the 3% discount. A two percent discount is given if 2/3 payment is received by November 15, 2022. No discount is allowed on a 1/3 payment by November 15, 2022 with additional 1/3 payments due on February 15, 2023 and May 15, 2023.

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 thru tax payment drop box located off Library Court beginning November 1, 2022. 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, 2022. 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, 2022 will not receive the discount and are subject to interest charges.

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.

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. 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.