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

Subject: 2020-2021 Property Tax Information

Clackamas County Assessor, October 20, 2020

Property tax statements are being mailed to 178,506 real and personal property owners on October 22nd and 23rd.

This year's property tax is \$962,182,559, an increase of 4.47% over last year's total of \$921,020,093. Property taxes in Oregon pay for local services. In Clackamas County, property taxes support 130 local government districts, including 18 school districts, 16 cities, 13 fire districts, 12 urban renewal agencies, and the County. 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 365 different tax code areas in Clackamas County.

The \$41.1 million increase in property taxes is generated from new construction, voter approved money measures, and the 3% increase in assessed value under Measure 50 (M50).

Real market value in Clackamas County grew 5% this year continuing a growth trend that started in 2013, the growth rate for 2020 was at a slightly lower rate than in the past few years.

Real market value of all property in Clackamas County, including new construction, totaled \$86 billion for January 1, 2020, up from \$81.9 billion in 2019. Taxable value grew by 5.0%, from \$53.1 billion to \$55.8 billion. The average real market value of a single family home is \$488,376 and the median value is \$425,969. The average taxable value is \$312,744 and the assessed value of an average home is equal to about 64% of its real market value. The Assessor's values on your tax statement are as of January 1, 2020 and reflect market changes from January 1, 2019 to January 1, 2020. The values do not reflect changes in the real estate market after the assessment date of January 1, 2020.

Typically property owners see a 3% increase in taxes due to M50's constitutional limitation of assessed value growth. This year some areas are below 3% where districts levied less for bonded debt while in other areas taxes are greater than 3% due to voter approval of new money measures. Approximately 50,000 property owners will see tax increases between 0 - 2%, 51,000 between 2 - 3%, 45,000 will see increases greater than 3% due to new money measures and nearly 14,000 will see taxes reduced.

Under Measure 5's tax limitation (M5), 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. For properties in North Clackamas and Lake Oswego School districts, new local option levies approved in 2019 increased tax and triggered compression for the districts. Compression limits or reduces the tax property owners would otherwise pay without the M5 limitations. M5 tax reductions grew from \$6.7M in 2018 to \$12.1M in 2019 to \$13.1M in 2020. This year 34,000 accounts received some savings as a result of the M5 limits, an increase of 762 accounts over last year.

For 2020 under M50's assessed value limitations, 15,425 accounts are paying on real market value because it fell below their M50 assessed value. 9,911 are Business Personal Property accounts which, due to depreciation, typically have a market value below maximum assessed value. Residential, commercial, industrial, and manufactured structures account for 3,589 of those properties and the remainder are public utilities valued by the Oregon Department of Revenue.

TYPICAL PROPERTY TAX CHANGES FOR 2020-2021:

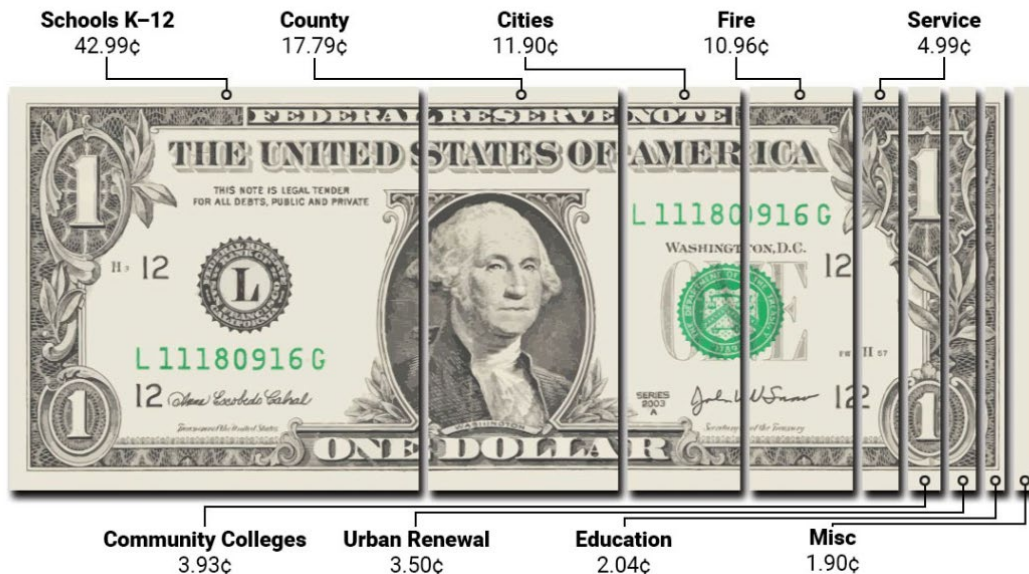
Beavercreek	1.30%	Milwaukie (City)	1.00%
Boring	-0.40%	Milwaukie (Unincorporated North Clackamas Area)	0.30%
Canby (City)	4.00%	Molalla (City)	2.00%
Canby (Rural)	5.00%	Molalla (Rural) -Silver Falls School Dist.	1.75% 2.50%
Carus	4.90%	Mulino	1.50%
Charbonneau	4.00%	Newberg	0.00%
Colton	1.85%	Oregon City (City)	2.00%
Damascus Area		Oregon City (Rural)	1.60%
-Centennial School Dist.	2.30%	Portland (City)	
-Gresham/Barlow School Dist.	2.00%	- Portland Sch. District	2.25%
-North Clackamas School Dist.	0.60%	- North Clackamas School Dist.	1.60%
-Oregon Trail School Dist.	0.00%	- Lake Oswego School Dist.	3.00%
-Estacada School Dist.	1.00%	Redland	1.60%
Estacada (City)	0.90%	Riverdale	3.25%
Estacada (Rural)	0.85%	Sandy (City)	0.00%
Gladstone (City)		Sandy (Rural)	-0.90%
-Gladstone School Dist.	1.00%	Sherwood	1.90%
-North Clackamas School Dist.	1.10%	Sunnyside / Clackamas	0.30%
-Oregon City School Dist.	1.90%	Tualatin Tigard/Tualatin School	2.00%
Government Camp	-0.40%	Tualatin West Linn/Wilsonville Sch	4.00%
Happy Valley		West Linn (City)	4.00%
-Centennial School Dist.	2.20%	West Linn/Wilsonville (Rural)	4.20%
-Gresham School Dist.	3.20%	Wilsonville (City)	
-North Clackamas School Dist.	0.80%	- West Linn/Wilsonville School	4.00%
Lake Oswego (City)	2.00%		
Lake Oswego (Unincorporated)	1.85%		

Changes in Bond and Local Option Rates Impacting Taxes:

District	Levy Type	Purpose of New Levy	2019	2020	2020 Change
Canby School	New & Existing Bonds	New Bond for Improving health, safety, & security	1.7932	2.1271	0.3339
Centennial School	New & Existing Bonds	New Bond for Funding school facilities capital improvements	1.1873	1.1677	-0.0196
City of Portland	Existing Bond		0.2357	0.4270	0.1913
Estacada School	Existing Bond		1.4560	1.2365	-0.2195
Gladstone School	Existing Bond		4.4336	4.1439	-0.2897
Metro	New & Existing Bonds	Protect and improve water quality, and help salmon & other native fish	0.4702	0.3974	-0.0728
Newberg School	Existing Bond		0.8080	0.4716	-0.3364
North Clackamas School	Existing Bond		2.3786	2.1910	-0.1876
Oregon Trail School	Existing Bond		2.1560	1.8124	-0.3436
Riverdale School	Existing Bond		2.2672	2.4005	0.1333
Sherwood School	Existing Bond		3.9821	3.8313	-0.1508
West Linn Wilsonville School	New & Existing Bonds	Safety, security, overcrowding and repairs	2.9621	3.3312	0.3691

Where Your Tax Dollars Go

Property Taxes Support Your Local Services



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 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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Join our Virtual Town Hall

Register at Clackamas.us/at for a virtual Town Hall on Tuesday, November 10th at either 1pm-3pm or 6pm-8pm

Due Dates and 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 December 31, 2020. BOPTA's phone number is 503-655-8662.

Full payment of taxes is due by November 16, 2020 to receive the 3% discount. A two percent discount is given if 2/3 payment is received by November 16th. No discount is allowed on a 1/3 payment and additional 1/3 payments are due on February 16th and May 17, 2021.

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). 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 1st.

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 16th. 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 16th will not receive the discount and are subject to interest charges.

LOCATION, OFFICE HOURS and PUBLIC SERVICE:

The Department of Assessment & Taxation

150 Beavercreek Road, Suite 135 Oregon City, OR ~ 503-655-8671

Lobby Hours 9am – 3pm

Phone Hours 8am – 4pm

Monday - Thursday

The office will also be closed Wednesday, November 11th in observance of Veterans Day

Our Lobby will be OPEN for tax payments from 9am-3pm on Friday, November 13, 2020

(~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. 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 Beavercreek 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.*