



Department of Assessment and Taxation

Bronson W. Rueda  
COUNTY ASSESSOR

November 8, 2023

BCC Agenda Date/Item: \_\_\_\_\_

Board of County Commissioners  
Clackamas County

**Annual property tax update by Clackamas County Assessor, Bronson Rueda**

<b>Previous Board Action/Review</b>	Previous annual property tax update presented on 10/27/2022		
<b>Performance Clackamas</b>	1. Keep an accurate and well-maintained property tax roll. 2. Build public trust through good government.		
<b>Counsel Review</b>	No	<b>Procurement Review</b>	No
<b>Contact Person</b>	Bronson Rueda	<b>Contact Phone</b>	503 655 8302

**EXECUTIVE SUMMARY:** As an elected official, the Clackamas County Assessor generally offers an annual property tax update to the Board of County Commissioners and County Administration. This update allows the Assessor to provide relevant information regarding recent changes to property values, assessments and tax related issues. Additionally, this time allows for questions from the Board of County Commissioners.

**RECOMMENDATION:** N/A

Respectfully submitted,

Bronson W. Rueda  
Assessor

For Filing Use Only



# Assessor's Update

## Oregon's Property Tax System

2023

Property Tax Update  
Clackamas County



Presented by

**Bronson Rueda,**  
Clackamas County Assessor

# Taxes Can Go Up More Than 3%

- 1. Changes to property like remodeling, new construction, subdividing, and rezoning**
- 2. New Money Measures or rate increases**
- 3. Loss of Compression on your account**
- 4. Real Market Value below Maximum Assessed Value and Real Market Value goes up more than 3% while still less than Maximum Assessed Value.**

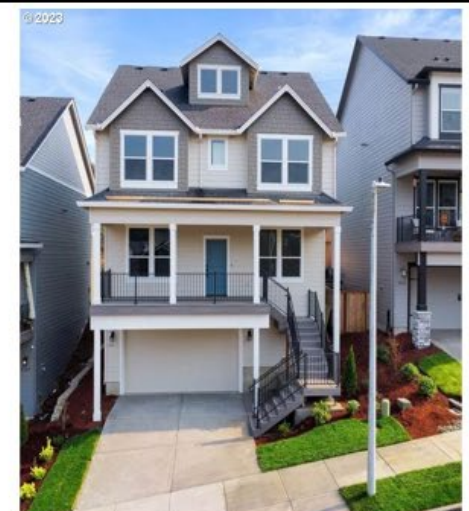
# Changes in Bond and Local Option Rates Impacting 2023 Taxes:

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

# County Imposed Taxes

Tax Year	County Rural	Compression	County City	Compression	Total County General	% Chg
2023-24	84,301,447.66	(60.25)	79,809,996.59	(28,912.05)	164,111,444.25	5.13%
2022-23	81,176,830.37	(68.32)	74,920,403.23	(41,563.87)	156,097,233.60	4.01%
2021-22	78,460,935.28	(281.81)	71,612,184.29	(41,487.78)	150,073,119.57	4.02%
2020-21	75,726,053.10	(290.92)	68,550,280.54	(37,785.76)	144,276,333.64	5.30%
2019-20	71,605,672.43	(289.00)	65,403,311.30	(36,636.09)	137,008,983.73	4.10%
2018-19	69,223,761.89	(292.60)	62,383,449.59	(33,629.06)	131,607,211.48	4.71%
2017-18	66,107,892.04	(303.24)	59,576,535.23	(27,990.36)	125,684,427.27	4.59%
2016-17	63,669,360.08	(341.92)	56,495,061.92	(24,109.31)	120,164,422.00	5.14%
2015-16	57,812,115.42	(329.77)	56,479,201.75	(23,670.76)	114,291,317.17	4.87%
2014-15	55,146,496.49	(304.49)	53,840,800.87	(24,534.85)	108,987,297.36	4.53%
2013-14	53,038,663.87	(773.66)	51,224,016.45	(37,191.22)	104,262,680.32	5.51%
2012-13	49,900,876.77	(285.55)	48,917,523.15	(111,978.36)	98,818,399.92	1.82%
2011-12	48,996,385.20	(1,331.84)	48,057,976.26	(55,085.48)	97,054,361.46	2.66%
2010-11	47,900,092.07	(303.43)	46,635,977.96	(48,980.01)	94,536,070.03	2.71%
2009-10	46,886,171.73	(275.14)	45,154,524.48	(34,243.30)	92,040,696.21	4.38%
2008-09	44,891,270.20	(190.52)	43,288,118.20	(6,128.52)	88,179,388.40	5.12%
2007-08	43,027,186.29	(797.48)	40,858,688.27	(1,876.39)	83,885,874.56	5.73%
2006-07	40,977,097.49	(241.46)	38,362,569.56	(1,131.85)	79,339,667.05	6.80%
2005-06	38,253,449.70	(498.29)	36,033,195.60	(18,289.77)	74,286,645.30	4.56%
2004-05	38,690,236.29		32,354,759.36		71,044,995.65	4.84%
2003-04	37,124,606.79		30,641,518.71		67,766,125.50	4.01%
2002-03	37,359,980.34		27,793,002.96		65,152,983.30	5.89%
2001-02	35,236,399.17		26,290,014.54		61,526,413.71	5.22%
2000-01	33,629,006.58		24,844,594.45		58,473,601.03	

# 2023-24 TAX YEAR REAL ESTATE MARKET



2023 Real Market Value in Clackamas County grew by 6.1%, which is significantly lower than the 2022 growth rate of 17.4%.



The County's growth included 27 new subdivisions, 900 new homes, multiple remodels and the addition of \$1.4 billion in taxable value

2023-2024 Certified Tax Roll	2023	2022	2021
Real Market Value	\$117,356,192,517	\$110,650,336,110	\$94,266,511,409
Taxable Value	\$63,944,777,122	\$60,927,314,917	\$58,210,566,353
Imposed Tax	\$1,128,677,429	\$1,066,817,445	\$998,663,431
Compression	\$10,195,457	\$9,199,355	\$11,618,750
Accounts in Compression	13,678	15,090	25,718
Percentage of Total Accts in Compression	8%	9%	15%
<b>Tax Changes for 2023</b>	2023	2022	2021
Accts with Tax Decreases	6,371 (4%)	7,459 (4%)	21,220 (12%)
Accts with Tax Increases of 0-1%	654 (<1%)	1,547 (1%)	4,591 (3%)
Accts with Tax Increases of 1-2%	1,217 (<1%)	1,346 (1%)	13,020 (8%)
Accts with Tax Increases of 2-3%	26,043 (16%)	8,293 (5%)	63,993 (38%)
Accts with Taxes Increases 3-4%	37,651 (23%)	64,001 (37%)	38,072 (23%)
Taxes up Greater than 4%	98,330 (59%)	87,768 (52%)	29,559 (16%)
RMV = AV	11,091 (6%)	12,047 (7%)	14,033 (8%)

# Electronic Property Tax Statements!!



- Our printing/mailing vendor offers online property tax statements
- 11/1/23 – 13,328 accounts signed up for eNotices (4,732 last year)
- Unique registration code printed on your 2023 property tax statement
- Once you register for eNotices, paper statements will no longer be delivered
- Save Steps, Save Stamps, Save Time, Save Trees



# Questions?

Customer Service Email: [propertytaxinfo@clackamas.us](mailto:propertytaxinfo@clackamas.us)

Business Personal Property Email: [perspropInventory@Clackamas.us](mailto:perspropInventory@Clackamas.us)

Customer Service Phone: (503) 655-8671

150 Beaver Creek Rd, Oregon City, OR 97045  
Development Services Building, Room 135

Our staff is available to answer questions 8:00am to 4:00pm -  
Monday - Thursday either by phone, email, zoom, or in our lobby

Now thru November 15, 2023, 7:30am – 5:00pm extended office  
hours

Our office is open this Thursday, November 9<sup>th</sup> from 7:30am –  
5:00pm but closed Friday, November 10<sup>th</sup>.