



Department of
Assessment & Taxation

About Your Assessor's Office



Your Assessor would like you to know about his role in the Oregon system of local government finance. Many people think assessors work directly for taxing districts (i.e., schools, parks, cities, or special districts) to raise property values when the districts need more money.

Actually, property taxes are controlled and administered under a system of state laws, which specify how taxes are calculated. For example, your tax generally can not increase more than 3% a year unless you have made a major improvement or a division of your property or voters have authorized a new levy.

How Property Values are Assessed

Since the passage of Measure 50 in May of 1997, the definitions of value in the State of Oregon have changed. Generally, your assessed value is based on last year's value plus 3%, and can not exceed the price your property would sell for as of January 1.

- **Real Market Value (RMV)** is the price your property would sell for in a transaction between a willing buyer and a seller on January 1. Each year appraisers analyze actual sales information from each neighborhood in order to make adjustments needed to bring property values in line with current market activity. Typically RMV is not the basis for your tax.

- **Maximum Assessed Value (MAV)** is the taxable value limit maintained for each property under the provisions of Ballot Measure 50. In 1997 (the first year of Measure 50) the MAV was established for each property based on its 1995-96 tax roll value minus 10%. Unless certain changes are made to your property, your MAV may increase by no more than 3% each year.
- **Assessed Value (AV)** is the value your taxes are based on. It is the lesser of the Real Market Value (RMV) or the Maximum Assessed Value (MAV) on your property.
- **Exception Value** is additional value that may be added to the MAV for specific reasons. If you made a change to your property such as new construction, rezoning, partition, or subdivision, your new assessed value may increase by more than 3%. Minor construction projects (i.e., market value does not exceed \$10,000 per year or \$25,000 over five years) and ongoing maintenance and repairs, are not exceptions and are not added to a property's Maximum Assessed Value.

Assessing New Or Changed Property

The assessed value of new property, including new construction and new lots, is determined by multiplying the current Real Market Value times a percentage called the Changed Property Ratio (CPR). For example: the 2008 ratio applied to new residential property was 57% of market value. The ratio reflects the average assessment level (average Assessed Value divided by average Real Market Value) of all other property in the same class (i.e., residential, commercial, or industrial).



There are four types of properties for assessment purposes:

1. **Real** – This is land, buildings, and other improvements attached to the property.
2. **Personal** – This includes moveable furniture, equipment, and the other personal property used by business and industry. Personal property accounts valued at less than \$14,500 are not taxed. Household personal property is not taxed.
3. **Manufactured Structures** – A prefabricated structure or a recreational vehicle more than 8 ½ feet wide, constructed for movement on public highways.
4. **Private Utility** – Railroads, airlines, electric, natural gas, telephone and other communication companies own property that may span the state or multiple states. Utility property is assessed by the Oregon Department of Revenue. The valuation of these properties is based on the company's total assets. Value is allocated to the county assessment roll based on line miles or other appropriate means to reflect where the property is located.

How You Are Notified Of A Value Change

Your tax statement provides notification of value. The previous year's value and the current year's value are displayed on the tax statement side by side. The Real Market Value is shown for land and improvements. The Assessed Value is the value on which your taxes are based and is shown as a total only.

How To Appeal Your Property Value

If you believe the Real Market Value on your property is incorrect—that you could not sell your property for the amount shown on your tax statement—you may contact the Assessor’s office. An appraiser will check for errors and review sales activity to decide whether an adjustment is in order. (It usually requires a significant reduction in RMV to reduce your taxes.) You may also request a review of the Maximum Assessed Value on your property, which is your assessed value in most cases. This would typically relate to situations involving new or changed property.

The formal appeals process is handled through the Board of Property Tax Appeals (BoPTA). This Board starts meeting in February to rule on appeals filed by property owners. Petition forms are available at the Assessor’s office after the tax statements are mailed in October and *must be filed by December 31*. Generally, a reduction in your Real Market Value will not result in a tax reduction unless the Real Market Value is reduced below the Maximum Assessed Value.

How Tax Rates Are Calculated

Many changes were made in Oregon’s property tax system when voters approved Ballot Measure 50 in May 1997. This measure established new and unique limitations on property tax assessments and levies. The legislature established for each tax district a “Maximum Permanent Rate” that may be imposed for general purposes. This did not include the rates to pay bonded debt or local option levies. Under this new system three types of levies were established:

1. **Maximum Permanent Rate Levies** – The 1997 Legislature established a maximum rate for each district for operating purposes. Districts can levy less than the permanent rate but not more. For example, the permanent rate limit for Washington County is \$2.2484 per \$1,000 of Assessed Value.

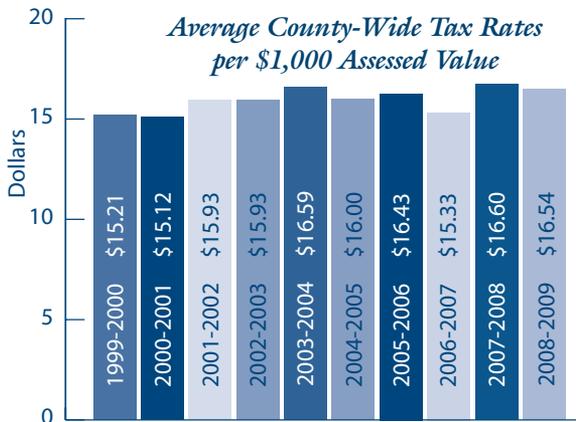


2. **Local Option Levies** – These levies must be approved by voters as either a rate or a dollar amount. They cannot last longer than 5 years for operating purposes or 10 years for capital projects. These levies can only be approved by a double majority (more than 50% of eligible voters must participate in the election) or at a November general election in an even numbered year.
3. **Bonded Debt Levies** – These levies are certified to the Assessor by the taxing district each year. The levy amounts are the funds needed to make the payments on outstanding capital construction bonds. New bond levies must be approved in the same manner as local option levies.

Taxes are also limited by a tax measure passed in 1990 called Measure 5. The combined rate for operating levies of all your tax districts cannot exceed \$5 per thousand for education or \$10 per thousand for general government. Bonded debt tax rates are excluded. These rate limits are applied against the Real Market Value of each property, not the Assessed Value. If these limitations are exceeded, taxes for the districts in the category (schools or general government) are reduced proportionately, unless there is a local option levy. In this case, the reduction is taken from the local option levy first, then from permanent rate levies. This reduction process is called compression. In Washington County, Measure 5 compression has had a noticeable effect on many school districts but most general governments have seen little loss due to compression.

About Your Tax Statement

The tax rates of those districts that provide service to you are combined to produce the total tax rate. The location of your property is identified with a code area that indicates which districts are included in your combined rate. The assessed value of your property times your tax rate determines the taxes you owe for the support of the schools, local governments, and special districts in your area. Under Measure 5 and Measure 50 tax rates have been reduced significantly in recent years.



Notes:

1. The average tax rate for property in Washington County is computed as Total Tax ÷ Total Assessed Value.
2. Ballot Measure 5 phased-in a rate reduction from 1991-92 through 1995-96.
3. Ballot Measure 50 (implemented in 1997-98) created "permanent tax rates" for each tax district and reduced assessed values.

After taxes are calculated, tax statements are mailed to the owners listed on the tax roll. Statements are mailed by October 25 each year. As new deeds and ownership changes are recorded, names and addresses are updated based on notations on the new deed. If your mailing address changes, you must notify the tax collections office in writing so you will receive your tax statements at your new address.

As property ownership can change, the tax bill may be sent to the prior owner until the name is officially changed on the tax rolls.

If you have not received your tax bill by November 1, please call 503-846-8801. Failure to receive a tax statement does not relieve you of your obligation to pay your taxes.

The property tax bill you receive in late October represents taxes levied for the current tax year, July 1 through June 30. Your tax statement shows the dollar amount you pay to each district. Your total property tax is the combination of these tax amounts. Special assessments may be included on your tax statement. Examples of special assessments include street lighting, fire patrol and drainage districts.

7/1/08 TO 6/30/09 REAL PROPERTY TAX STATEMENT
WASHINGTON COUNTY OREGON • 155 N FIRST AVE., RM 130 • HILLSBORO, OREGON 97124

PROPERTY DESCRIPTION
 SITUS: 123 NE MAIN ST
 PRESTRIDGE, BLOCK 3, LOT 3

MAP: 15231AD-00917
CODE AREA: 007.01

ACCOUNT NO: R999999

123 NE MAIN ST
 HILLSBORO, OR 97124

VALUES:	LAST YEAR	THIS YEAR
MARKET VALUES:		
LAND	192,190	192,190
STRUCTURE	162,270	147,590
TOTAL RMV VALUE	354,460	339,780
TAXABLE VALUES:		
ASSESSED VALUE	184,570	190,100
PROPERTY TAXES:	\$3,545.94	\$3,573.18

2008-2009 CURRENT TAX BY DISTRICT:

COGL - PORTLAND	47.98
ESD-SW REGIONAL	26.10
SCH-SHERWOOD	816.42
EDUCATION TAXES:	889.50
WASHINGTON COUNTY	382.45
ESD-METRO SERVICE	16.41
PORT-PORTLAND	11.90
FIRE-TV FIRE & RESCUE	258.78
CITY-SHERWOOD	559.43
UR-SHERWOOD-DOT	384.12
FIRE-TV FIRE & RESCUE LOL	42.43
WASHINGTON COUNTY LOL AFTER GENERAL GOVERNMENT TAXES:	160.11
	\$1,754.63
BOND-WASHINGTON COUNTY	24.71
BOND-METRO SERVICE DIST	26.50
BOND-FCC	37.39
BOND-SW 888-SHERWOOD	367.01
SCHD-TV FIRE & RESCUE	3.11
BOND-CITY OF SHERWOOD	113.30
BOND-TRI-MET	13.63
BOND-TV FIRE & RESCUE AFTER	8.29
BOND-SCH-SHERWOOD AFTER	309.16
BOND-METRO SERVICE AFTER	24.73
BOND AND HESC TAX:	998.95
2008-09 TAX (Before Discount):	\$3,573.18

APPEAL DEADLINE December 31, 2008
Value Questions 503-846-8826
Tax Questions 503-846-8801
Personal Property Questions 503-846-8838
Other Questions 503-846-8741

PROPERTY TAX PAYMENT OPTIONS
(See back of Statement for payment instructions.)

Pay	Due	Discount	Net Amount Due
In Full	11/17/08	107.26	\$3,465.98
2/3	11/17/08	47.64	\$2,334.48
1/3	11/17/08	300SE	\$2,191.66

PLEASE MAKE PAYMENT TO: Washington County Tax

DELINQUENT TAXES: NO DELINQUENT TAXES DUE
(See back for resignation of taxes marked with an asterisk (*).
 Delinquent Tax Total is included in payment options to the left.)

TOTAL (After Discount): \$3,465.98

For more information, review the enclosed insert or visit our website at:
<http://www.co.washington.or.us/dopimts/at/main.htm>

Payment location options:
 • Online payments: <https://ecom.co.washington.or.us/propertytax>
 • Pay by phone: (888) 510-9274
 • Tax collection office
 • 24-hour drop site

All Payments Processed Upon Receipt # Tear Here
 PLEASE RETURN THIS PORTION WITH PAYMENT - SEE BACK OF STATEMENT FOR INSTRUCTIONS

2008-2009 Property Tax Payment Stub
 SITUS: 123 NE MAIN ST

FULL PAYMENT (includes 3% Discount)
 2/3 PAYMENT (includes 2% Discount)
 1/3 PAYMENT (No Discount Offered)

WASHINGTON COUNTY, OREGON
 Mailing address change or name change on back of stub.

UNPAID DELINQUENT TAX IS INCLUDED IN PAYMENT OPTIONS
 DUE: 11-17-08 \$3,465.98
 DUE: 11-17-08 \$2,334.48
 DUE: 11-17-08 \$1,191.66
 DISCOUNT IS LOST & INTEREST APPLIES AFTER DUE DATE

Please Make Payment to:
 WASHINGTON COUNTY
 Property Tax Payment Center
 P. O. Box 3587
 Portland, OR 97208-3587

ENTER AMOUNT PAID
 Due Date: 11/17/2008

123 NE MAIN ST
 HILLSBORO, OR 97124

When Taxes Are Due

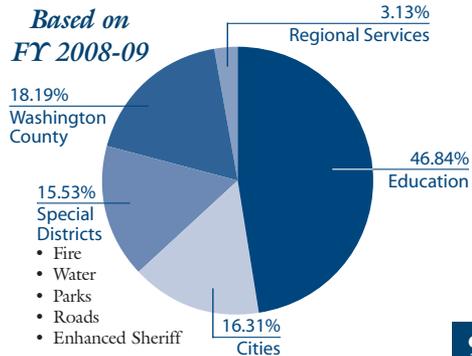


Tax payments are due each year by November 15. However, taxpayers may make three equal payments on November 15, February 15 and May 15 without being charged interest. Property owners receive discounts for paying at least two-thirds by November 15. The discounts are 3% for full payment, and 2% for a two-thirds payment. However, your tax discount could be affected if you owe previous years' taxes. Payments must be credited to the earliest year for which the taxes are due.

Your payment must be received or postmarked on or before November 15 for you to be eligible for a discount.

What Does Your Property Tax Dollar Pay For?

Your property is located in a variety of tax districts that provide services to you and your neighbors. Your tax bill displays your districts and the taxes that you pay to each one. Generally, tax districts fall into five categories according to the type of service they provide, i.e., county, cities, special districts, regional governments and education. The pie chart shows where property tax dollars are spent.



County government depends on property taxes to pay for an array of services including the sheriff, jails, district attorneys, parole and probation, juvenile guidance, the cooperative library system, recording, elections, planning, public health, aging services and road improvements.

Fifteen cities are located or partially located in Washington County. Property taxes collected for cities pay for urban services which may include police, fire, parks and recreation, libraries, planning and street lighting. The majority of taxes received by the County and cities pay for public safety services.

Special districts provide a specific service such as fire protection, parks and recreation, water, sewer, enhanced sheriff's patrol or road maintenance. Many of these districts were formed to provide needed services in urban unincorporated areas. However, they may also operate in cities or rural area. For example, in some cities fire protection, parks and recreation or water is provided by a special district.

Regional governments include the Port of Portland (airports and riverport facilities), Tri-Met (buses and light rail) and Metro (regional planning, solid waste and the zoo). Tri-Met and Metro cover the urban areas of Multnomah, Clackamas and Washington Counties. The Port boundaries cover urban and rural areas.

Education districts include local K-12 school districts, Portland Community College (PCC) and the NW Education Service District (ESD). The ESD supplies specialized support and materials to local schools. Property taxes aide in the cost of local schools which serve over 82,500 students in Washington County. PCC also serves Washington County students.

How You Can Influence Your Taxes



As previously noted, your Assessed Value—the value on which your taxes are based—can increase 3% each year. This would typically result in a 3% increase in taxes, as long as there are no new levies passed in the previous year.

Oregon law places strict controls on your local taxing districts' ability to increase their tax rates. In addition, the law provides opportunities for citizens to participate in the budget making process. If you are concerned about the amount of money being spent by your city, county, school or special district, you may attend their budget committee meetings. At public meetings, you can express your opinions about the services that you think should be provided. Your voice can make a difference.

The governing bodies of each tax district are comprised of elected officials. You can voice your opinion about services and vote for candidates that support your point of view. In addition, you can serve on budget committees or become an elected official for a tax district.

How We Can Help You

You are always welcome to visit or call the Assessor's office to review your property appraisal or Assessed Value. Or, if you are considering the purchase of property, you may study its market value by researching sales. Sales information and appraisal records are available in the Assessor's office.



The Assessment & Taxation staff can also help you on issues such as tax exemptions and special programs, including:

- Disabled Veterans and Veterans' Widow Exemptions
- Active Duty Military Service Members Exemption
- Senior & Disabled Citizen Deferral
- Charitable, Religious, Literary, Scientific Organizations
- Farm and Forestland Deferral

You are invited to use the Public Service area in Room 130 of the Public Services Building. This area is designed as a self-service information center. It is open to the public from 8:30 a.m. to 4:45 p.m. Monday through Friday. In this area you will find:

- Owner's names and addresses
- Assessor's maps
- Copies of deeds and other documents
- Appraisal data
- Sales data

Check the County web site at www.co.washington.or.us for:

- Property information
- Maps
- Online payments

Important Dates

July 1	Start of the fiscal year and lien date for all taxes.
October 25	Last day for tax collector to mail tax statements. BoPTA forms available in Assessor's Office.
November 15	First trimester payment due. Last day discount allowed for full or 2/3 payment.
December 31	Last day to file appeal of the Board of Property Tax Appeals.
January 1	Annual assessment date. Property is valued as of this date for the coming fiscal year, which begins on July 1.
February 15	Second trimester payment due.
March 1	Personal and real property returns due for commercial and industrial property.
April 1*	Final day to file for Veterans' exemptions. Final day to file timely for Charitable exemptions, etc.
April 15	Final day to file Senior & Disabled Citizen Deferral applications.
May 15	Third trimester payment due.

Please note that if due dates for applications and payments fall on a weekend or holiday, payments by the following business day are considered timely.

When mailing a payment or application you must make sure it is postmarked by the due date, not just placed in your mailbox on the due date.

**For special assessments and an exemption alternate filing date, call 503-846-8826.*

Numbers To Call For Assistance

General Inquiry 503-846-8741

Tax Collection and Information 503-846-8801

Valuation

Real Property 503-846-8826

Personal Property 503-846-8838

Manufactured Structures 503-846-8826

Exemptions and Special Programs

Manufactured Structure Ownership Program 503-846-8741

Charitable, Religious, Literary,
Scientific Exemptions 503-846-8826

Farm and Forest Land Deferral 503-846-8826

Senior & Disabled Citizen Deferral 503-846-8741

Veteran's Exemption 503-846-8741

Active Duty Military Service Members Exemption 503-846-8741

Cartography

Assessor's Maps 503-846-8871

Tax Lot Consolidation 503-846-8871

Acreage Questions 503-846-8871

Name Corrections 503-846-8871

Tax Districts Boundaries 503-846-8871

Recording (Deeds and Records)

Recording (prerecorded message) 503-846-8751

Marriage Licenses (prerecorded message) 503-846-8786

Additional Information 503-846-8752

Washington County Website

www.co.washington.or.us

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