



Tillamook County
Assessment & Taxation

Property Tax News

201 Laurel Avenue
Tillamook, Oregon 97141

CONTACT US

Phone: 503-842-3400
or 800-488-8280 x4002
Fax: 503-842-3448

Monday through Friday
8:00a.m. to 5:00p.m.

The deadline for payment of the 2009/10 property tax is November 16, 2009

(The 15th falls on a weekend.)

Please have all payments postmarked, submitted for online payment, or in our office by this date to receive any applicable discount.

(See other side for additional 2009/10 payment options and due dates.)

Why Did My Tax Bill Increase When My Real Market Value Decreased?

The Oregon Property Tax System provides more predictability for property owners, as well as for taxing districts. In 1997, Oregon voters passed Measure 50 creating a limitation to the growth of each property's Assessed Value (AV), with less influence from sharp fluctuations in real estate values. Typically AV grows 3% each year, with exceptions for changes to the property. Prior to Measure 50, property was taxed on the property's Real Market Value.

The tax system now uses two values to determine a property's

Assessed Value (AV), or its taxable value. These are Real Market Value (RMV) and Maximum Assessed Value (MAV). Property is taxed on the lesser of these two values. The RMV is the Assessor's estimate of a property's value on the prior January 1st. Usually, the MAV is the product of the last year's AV times 103%.

Since 1997, the RMV of most properties in Tillamook County has grown much faster than the 3% that MAV has grown. As a result, most properties have an RMV much higher than the MAV,

even during this economic downturn and soft real estate market. The general result is Assessed Values and taxes continuing to grow at least 3% per year.

Again, the Measure 50 system provides predictability to the property owner knowing that their property tax will increase by about 3% each year, in addition to any new property taxes approved by the voters. It also provides predictability to the taxing districts. The districts can expect that property tax revenues will increase by 3% or more each year.

Measure 50 also provides for making changes to the RMV and MAV due to major changes to a property. When someone builds a new house, the Assessor will increase the RMV and MAV to reflect that property improvement. Typically the Assessor will also decrease the RMV and MAV when improvements to the property are destroyed or removed.

Confused? Feel free to call the Assessor's Office at 503-842-3400 for a more complete explanation. You may also use our Toll Free number 800-488-8280 ext. 4002.

Paying Your 2009/10 Property Taxes

Paying on Time

BY MAIL

In an ongoing effort to reduce costs and streamline procedures, Tillamook County utilizes a lockbox payment center for processing property tax payments received by mail. Property owners, who wish to pay **on or before Nov 16th** by mail, may send payment to the lockbox address (please use the enclosed WHITE return envelope). *Payments processed by the lockbox facility will be electronically processed and posted to PROPERTY TAX accounts each day.*

****Please note, if you utilize an online bill-payment ser-**

vice through your bank, please have the payment mailed directly to our office at 201 Laurel Ave. in Tillamook.**

IN PERSON

As always, payments may be made in person at the Tillamook County Courthouse located at 201 Laurel Avenue in Tillamook. Our office is located on the main floor at the north end of the building. We accept cash, checks, and money orders in the office (no debit or credit cards at this time).

ONLINE

We also have an online e-payment service available on

our website. Payments may be made online as follows:

- Electronic check or ACH (\$3.00 flat fee)
- Signature Debit Card (\$3.95 flat fee **effective Oct. 30, 2009**)
- Credit Card payment with Visa or MasterCard (fee of 2.35% applies)

The service is offered through US Bank and is very easy to utilize. (Instructions are available on the website at www.co.tillamook.or.us.) Just click on the "Pay Property Taxes" button on the main page.



Late Payments

Late payments, or payments without a coupon, **should be mailed directly** to Tillamook County Assessment & Taxation, 201 Laurel Avenue, Tillamook, OR 97141. Interest accrues, on the delinquent portion, on the 16th of each month. Please call for the correct amount before making late payments. Payment may still be made in person at our office located on the main floor, at the north end of the Tillamook County Courthouse, or online with our e-payment service.



Check Out Our Website

Find helpful information about:

- Paying Your Taxes Online (fees apply)
 - Appeal Rights and Forms
- Delinquency and the Foreclosure Process
 - Payment Instructions
 - Exemptions and Tax Deferral
- Understanding Your Property Tax Statement
 - Current Year Tax Rates
 - Assessor Maps
 - Sales Information (Excel File)
 - Tax Roll Downloads
- Property Assessment Information—including floor plans and other property images

www.co.tillamook.or.us

SPECIAL NOTE FOR ONLINE PAYMENTS:

If you have a foreign mailing address, you may encounter problems. Please call our office and we will temporarily change your address to a domestic US address so you may utilize the online payment service.



3% Discount

Pay early to ensure you receive your 3% (or optional 2%) discount. (Postmarks on or before November 16th will receive the applicable discount.)



Address Changes

If your **mailing** address has changed, mark the address change box on the front of your payment coupon and indicate the new address on the reverse side. You may also print out a change of address card from our website and mail it to our office.



PROPERTY TAX DEFERRAL

The Oregon Property Tax Deferral program for disabled and/or senior citizens is available for qualifying individuals. If you will be 62 or older by April 15, 2010, or are under 62 and are receiving Federal Social Security Disability you may qualify. (Income restrictions apply.)

If approved for the program, the State of Oregon pays your property taxes and charges simple interest at 6%. Payments and interest are deferred and payable upon any change in ownership of the property.

For further information, or an application, please contact our office and ask about the deferral program.

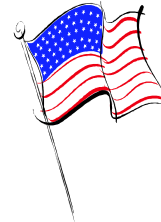
Green or Yellow?

What color is your property tax statement? A **green statement** is a tax bill that you, as a property owner, are responsible for paying. A **yellow statement** is your copy of a tax bill that either your mortgage company has requested to pay or an indication that your property taxes are deferred through the Department of Revenue under one of the deferral programs. The requester's name is located in the information box on the left side of your property tax statement. If this request is in error, you may make your payment to: TAX COLLECTOR, Assessment & Taxation, 201 Laurel Avenue, Tillamook OR 97141.

Are You Eligible for the Veteran's Exemption?

Veterans who are 40% or more disabled (and surviving spouses who have not remarried) may be entitled to a reduction in property taxes. One-time application required—the filing deadline for new applicants is April 1, 2010.

For more information, or to apply for the 2010/11 tax year, please contact the Assessor's Office at 503-842-3400 and ask about the veteran's exemption.



Please verify your check and payment coupon amounts match before mailing. No staples or paper clips, please!



Due Dates

The 15th falls on a weekend for both the November 2009 and May 2010 due dates. The adjusted deadlines are as follows: Full amount (3% discount), two-thirds amount (2% discount), and **first installment: November 16, 2009**; second installment: February 15, 2010; third installment: May 17, 2010. (Postmarks accepted for due date.)

QUESTIONS OR CONCERNS ABOUT YOUR PROPERTY VALUE?

If you have a question or concern regarding your property value, contact the Assessor's Office at 503-842-3400 or toll free: 800-488-8280 x4002. You may appeal your property's value for the 2009-10 tax year with the Board of Property Tax Appeals. Appeals must be filed with the County Clerk NO LATER THAN December 31, 2009. Please refer to the back of your property tax statement for more information or call the County Clerk at 503-842-3402.