



► **BY MAIL:** USE THE ENCLOSED WHITE ENVELOPE TO MAIL YOUR PAYMENT ON OR BEFORE NOVEMBER 15TH. YOUR PAYMENT WILL BE PROCESSED ELECTRONICALLY BY OUR PROCESSING CENTER.....2



► **ONLINE:** MAKE YOUR PAYMENT ONLINE WITH AN ELECTRONIC CHECK, DEBIT CARD, OR CREDIT CARD AT: [WWW.CO.TILLAMOOK.OR.US](http://WWW.CO.TILLAMOOK.OR.US) (VISA AND MASTERCARD ACCEPTED, FEES APPLY)..... 2



► **IN PERSON:** COME TO THE COURTHOUSE AT 201 LAUREL AVENUE IN TILLAMOOK AND PAY WITH CASH, CHECK, OR MONEY ORDER..... 2

OCTOBER 2011

Tillamook County  
Assessment & Taxation  
201 Laurel Avenue  
Tillamook, Oregon 97141  
(503) 842-3400  
(800) 488-8280

# Property Tax

## focus

PROVIDING FUNDAMENTAL PUBLIC SERVICES OFFICIALLY, EFFICIENTLY, AND EFFECTIVELY.

## Questions and Answers

### From the Desk of the Assessor: Denise Vandecoevering

*Your questions are important—if you have a question for the Assessor about the valuation or taxation processes, please ask. (It could be featured in our next edition of “Q&A”.)*

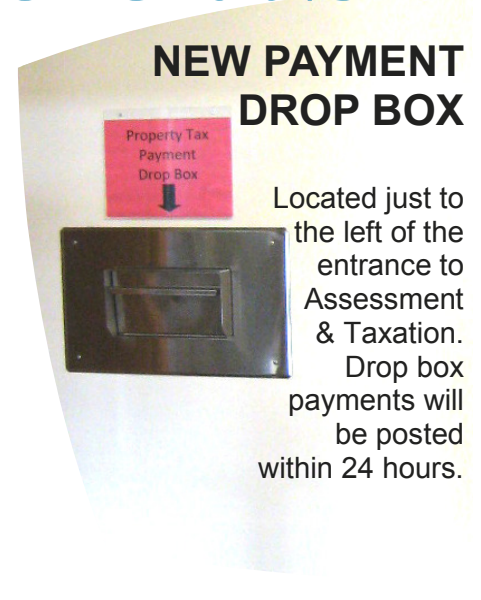
#### “Why did my tax bill increase yet my Real Market Value went down?”

The Oregon Property Tax System uses two values for your property: Real Market Value (RMV) and Maximum Assessed Value (MAV). Property is taxed on the *lesser* of the two values. The RMV is the Assessor’s estimate of a property’s value on the prior January 1<sup>st</sup>. The MAV (in most cases) is the product of last year’s Assessed Value times 103%. Most property in Tillamook County has an RMV higher than MAV, and therefore most properties’ Assessed Value increases 3% per year. If a property’s RMV is less than the prior year’s AV, then the MAV remains unchanged and that property is taxed on its RMV.

Oregon voters created the above described system in 1997 by passing Measure 50. Prior to Measure 50, property was taxed on the property’s RMV.

This system provides predictability to the Property Owner and predictability to the Taxing Districts; the Districts can expect that property tax revenues will increase by about 3% each year.

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



Located just to the left of the entrance to Assessment & Taxation. Drop box payments will be posted within 24 hours.

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.

## DEFERRAL PROGRAM CHANGES

The poor economy and weak housing market forced the 2011 Oregon Legislature to make many changes to the property tax deferral program. These changes affect deferred property taxes the State pays beginning in November 2011. The Oregon Department of Revenue is currently sending letters to all 2011 applicants to let them know if they qualify under the new law. If you applied, you’ll receive a letter by mid-October. New applications for the 2012-13 tax year will be available in January. If you would like to apply, or would like more information, please contact our office or check out the changes online at DOR’s website: <http://www.oregon.gov/DOR/SCD/changes-impacting-deferral.shtml>, or call 1-800-356-4222.

Check out our website: [www.co.tillamook.or.us/gov/A&T/default.htm](http://www.co.tillamook.or.us/gov/A&T/default.htm)

## Due Dates 2011-12

### PROPERTY TAXES

- **First Installment**, two-thirds amount (2% discount), or full amount (3% discount): November 15, 2011
- **Second installment:** February 15, 2012
- **Third Installment:** May 15, 2012

### PROPERTY VALUE APPEALS (BOPTA)

- January 3, 2012 (Filed with the County Clerk)

### PERSONAL PROPERTY RETURN (BUSINESSES)

- March 1, 2012 (late filing penalties apply)
- ### SENIOR AND DISABLED DEFERRAL APPLICATIONS
- April 15, 2012

# Online Banking and Your Taxes

Online banking has made life a lot easier for many individuals. Consumers who use their bank's services are able to schedule payments and send checks directly from their online banking interface. Many find it convenient to use the online banking tools, and save time and postage as well.

If you plan to utilize this type of payment option, please be sure to note how long your banking service needs to cut and mail a check. Most bill payment check services do not use a conventional postmark when mailing payments,

and often postdate the checks for the date they *think* it will arrive at its destination. Some checks are held for a few days and mailed later with checks for other customers whose payments may be going to the same destination. If this is your preferred method of payment, please initiate the payment early enough to reach our office by the deadline. Payments postmarked after the due date, or received after the due date without a postmark will not be eligible for the discount. Checks should be made out to the *Tillamook County Tax Collector*.

*The absence of a traditional postmark for online bill payments may require extra time for delivery.*

## 2011 Property Tax Increases & Decreases (Rates are per \$1000 AV)

DISTRICT	2010 RATE	2011 RATE	INCREASE/DECREASE	% CHANGE
CITY OF BAY CITY	\$3.261	\$2.506	(0.755)	-23%
FALCON COVE WATER DISTRICT	0.928	0.734	(0.194)	-21%
NEDONNA RURAL FIRE DISTRICT	0.353	0.300	(0.053)	-15%
SCHOOL 56 BONDS AFTER 2001	0.527	0.607	0.080	15%
WILSONRIVER WATER DISTRICT	0.657	0.791	0.133	20%
NETARTS-OCEANSIDE SANITARY	0.937	1.359	0.422	45%

Do you have questions or concerns about your property value? Tillamook County's appraisal staff is available to speak with you regarding concerns you may have about your property's value. Call ahead to make an appointment with an appraiser, or walk-in to our office any time Monday through Friday, 8:00 a.m. to 5:00p.m. You may appeal your property's value for the 2011/12 tax year with the Board of Property Tax Appeals. Appeals must be filed with the County Clerk NO LATER THAN January 3, 2012 (December 31st due date falls on a holiday weekend and County offices will be closed on January 2, 2012). Please refer to the back of your property tax statement for more information or call the County Clerk at 503-842-3402.

## 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. A one-time application is required—the filing deadline for new applicants is April 1, 2012.

For more information, or to apply for the 2012/13 tax year, please contact the Assessor's Office at 503-842-3400 and ask about the veteran's exemption.

## STICKY NOTE CORNER

# Paying Your 2011/12 Property Taxes

*The deadline for payment of the 2011/12 property tax is Tuesday, November 15, 2011.*

### Paying on Time

Optional discounts are available for payments made early or by the due date:

- Full payment—3% discount
- Two-thirds payment—2% discount

(Postmarks are accepted for timely payments.)

Property taxes may be paid using one of these methods:

- By mail
- In person
- Online

The following is an explanation of each payment option:

#### By Mail

In an ongoing effort to reduce costs and streamline procedures, Tillamook County utilizes a payment processing center for property tax payments received by mail. Property owners, who wish to pay on or before Nov 15<sup>th</sup> by mail may send payment, with remittance stub, to the payment center address (please use the enclosed WHITE return envelope). Payments processed by the payment center will be electronically processed and posted to

property tax accounts each day. *The payment processing center DOES NOT recognize post-dated checks.*

#### In Person

As always, payments may be made in person at the Tillamook County Courthouse 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 (debit/credit cards ARE NOT accepted in the office).

#### 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)
- Credit Card payment with Visa or MasterCard (fee of 2.49% applies)

This service is offered through US Bank and is very easy to utilize. (Instructions are available on the

website at [www.co.tillamook.or.us](http://www.co.tillamook.or.us).) Just click on the "Property Taxes" link under the *Online Payments* section of the main page.

#### **\*\*Special Note: Paying Online with a Foreign Address:**

If you have a foreign mailing address, you may encounter problems with online payments. Please call our office for information on how to utilize the online payment service.

#### 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 or online with our e-payment service.

Payments returned to our office by the bank due to non-sufficient funds after November 15th will incur a fee of \$35.00 and lose any previously applied discount.

### Address Changes

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

### Need a Receipt?

Please enclose a self-addressed, stamped envelope with your tax payment.

### Still have questions?

Check out the "frequently asked questions" section of our website! Just click on the FAQ link at the top of the Taxation section of our webpage.