



**Marion County**  
OREGON  
**ASSESSOR'S OFFICE**

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## Press Release

### Subject 2011-2012 Property Tax Information

Oregon's continued economic troubles, slow growth in new construction, the sluggish real estate market and Oregon's two constitutional property tax limitations have contributed to some of the lowest assessed value growth and property tax growth in the Measure 50 era. Property tax statements will be mailed to 122,276 real and personal property owners on October 13<sup>th</sup>. This is the fifteenth tax year under Oregon's last constitutional property tax limitation that has driven Oregon's property tax system since May 1997.

The total certified 2011 -2012 property tax to be collected for all districts in the county is \$328,138,494.46, an increase of 3.0% over last year's total of \$318,594,440.76.

Most of the increase in revenue came from taxes generated from new construction. There were no annexations or new districts created this year. Also contributing to the \$9.5 million increase in property tax revenue is the required 3% increase on most assessed value of existing property, established by Measure 50. Tax relief from Oregon's other constitutional limitation, Measure 5, also increased from \$345,607.91 to 523,919.06, an increase of 51.59%.

For January 1, 2011, the total real market value of property in Marion County is \$33.4 billion. This is a 4.48% decline from the 2010 total of 34.9 billion. The assessed value for tax purposes grew from \$19.6 billion to \$20 billion. While the gap between real market value and maximum assessed value continued to close, most property taxes are still calculated on an assessed value that is less than real market value.

The average single family home in Marion County had a real market value last year of \$186,900 and an average taxable value of \$142,880. This year the average single family home has a real market value of \$169,900 and an average taxable value of \$145,890. The assessed value of an average home in Marion County is equal to about 88% of its real market value.

In Marion County, the average real market value single family home decreased by 9.1%; the average taxable value of a single family home increased by 2.1%. The Assessor's values represent the property value as of the assessment date which is January 1, 2011, and reflect the change in value from January 1, 2010. The value on your tax statement does not reflect the declines in the markets that have occurred after the assessment date.

Property taxes in Marion County support 74 local government districts, including 20 cities and 12 school districts. Other taxing districts provide services including fire, water, sewer and lighting.

### Where your Property Tax Goes

Schools K-12	37.24%
Cities	23.07%
County	17.76%
Fire	6.08%
Community	
College	5.16%
Urban Renewal	5.02%
Transit	2.66%
ESD	1.72%
Miscellaneous	1.29%
Total	100.00%

### Other Area highlights

#### Decreases

1. **City of Gates** – Bond retired.
2. **City of Salem** – Bond #1 retired.
3. **City of Sublimity** – Bond retired.
4. **Mill City Fire District** – Old Local Option Levy rate of 0.63/\$1,000 retired and replaced with new Local Option Levy rate of 0.50/\$1,000.

#### Increases

1. **City of Salem** – Bond #2 levy increased \$3,750,310 from 2010-11 year.
2. **Gates Fire District** - New local option levy with rate of 0.9033/\$1,000.
3. **Central School District** – Bond #2 levy increased \$82,730 from 2010-11 year.
4. **Mt. Angel School District** – Bond levy increased \$95,677 from 2010-11 year.
5. **North Santiam School District** – Bond levy increased \$55,950 from 2010-11 year.
6. **Salem-Keizer School District** – Bond #1 levy increased \$1,066,840 and Bond #2 levy increased \$1,455,908 from 2010-11.
7. **Silver Falls School District** – Bond #1 levy increased \$84,614 and Bond #2 levy increased \$218,060 from 2010-11 year.
8. **Woodburn School District** – Bond levy increased \$106,421 from 2010-11 year.
9. **Chemeketa Community College** – Bond #1 levy increased \$220,000 and Bond #2 levy increased \$2,430,000 from 2010-11 year.
10. **Lyons Mehama Water District** – Bond levy increased \$88,896 from 2010-11 year.

11. **State Dept. of Forestry Fire Patrol Surcharges:** Net increases for local forest protection district rates. HB3044A increased amount owners with improved lots will pay for wildfire protection.

	2010-11	2011-12
North Cascade-Molalla Timber	89.48 cents/acre	111.82 cents/acre +22.34
Individual lot/parcel <b>ORS 477.295</b>	Not less than \$18.75	Not less than \$18.75 (-0.00)
<u>Improved</u> lots within forest protection district <b>ORS 477.277</b>	\$47.50 surcharge	\$47.50 surcharge (-0.00)

**2011-12 Typical Property Tax Increase by City**

City	Typical Tax Increase
AUMSVILLE	4%
AURORA	4%
DETROIT	4%
DONALD	3%
GATES	1%
GERVAIS	3%
HUBBARD	3%
IDANHA	4%
JEFFERSON	4%
KEIZER	4%
MILL CITY	3%
MT ANGEL	6%
SAINT PAUL	4%
SALEM	4%
SCOTTS MILLS	5%
SILVERTON	4%
STAYTON	4%
SUBLIMITY	3%
TURNER	4%
WOODBURN	4%

**Oregon's Property Tax System**

This year is Oregon's 15<sup>th</sup> year under a constitutional property tax limitation passed by voters in May of 1997 and still referred to as Measure 50. The constitutional amendment changed Oregon's property tax system in several ways. It lowered 1997 assessed values to 1995 levels minus 10%, limited assessed value growth to 3% per year, and set permanent tax rates for each taxing district. The tax system also allows voters to approve additional money measures that may increase their taxes in excess of 3%.

Property taxes in Oregon typically increase about 3% each year unless there are significant improvements to the property (new construction) or new voter-approved money measures. The

3% value increase times the permanent rate of each taxing district would limit taxes to a 3% increase.

Many property owners continue to ask the question, "Why did my assessed value and property tax go up when my real market value went down?" Since Measure 50 passed in 1997, market values generally grew much faster than the 3% increase in assessed value required by law. Even with the market declines, as long as the market value is greater than the assessed value the 3% annual increases in assessed value will continue and taxes will typically increase about 3%. Property with new construction and other Measure 50 exception value, or in area with new money measure passed by the voters, can see taxes increase more than the typical 3%

### **Appealing your Real Market Value (RMV)**

If you believe that your property's Real Market Value (RMV) is not correct, please contact the Assessor's Office first. If your concerns are not addressed to your satisfaction, you have the right to appeal to the Board of Property Tax Appeals (BoPTA) through the Marion County Clerk's Office.

The board has the authority to reduce the Real Market Value when sufficient evidence is provided showing the RMV of your property was different as of January 1, 2011, than what is shown on your statement. But if the newly adjusted RMV is still higher than your Assessed Value, your property tax liability will likely remain the same. The board cannot grant reductions to the amount of property tax levied; they can only review your property's value.

BoPTA Appeals must be filed with the Marion County Clerk's office by January 3, 2012. For more information and appeal forms visit: [www.co.marion.or.us/CO/bopta](http://www.co.marion.or.us/CO/bopta) Phone (503)588-3578 E-mail [bopta@co.marion.or.us](mailto:bopta@co.marion.or.us)

If you file an Industrial Property Return with the Oregon Department of Revenue, you must file your appeal with the Magistrate Division of the Oregon Tax Court by January 3, 2012.

### **Due Dates and Discounts**

Full payments, postmarked on or before November 15, 2011, receive a 3% discount on the amount of current year tax, as shown on your tax statement. A 2/3 payment will receive a 2% discount, as shown on the tax statement. At minimum, a 1/3 payment is required by November 15, 2011, to avoid interest charges. For those making installments, the 2<sup>nd</sup> payment will be due by February 15, 2012, and the 3<sup>rd</sup> and final payment will be due by May 15, 2012. We will be closed on Friday November 11, 2011 in observance of Veteran's Day.

### **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. If mailing your payment, state law requires the US Postal Service postmark date be recognized as the payment date. If you are mailing your payment within a few days of the due date, we strongly encourage you to go into a post office

and have the clerk hand-cancel your envelope to be sure it is postmarked on or before the due date.

If your payment envelope is postmarked anytime after November 15, 2011, all discounts are gone, and interest is charged on the past due portion of your taxes. (ORS 311.505)

You can also choose the on-line payment process using e-checks, Master Card®, and Visa®. Please note that Master Card® and Visa® are not accepted at the Tax Collector's Office or by mail but must be done on-line. Also, there is no on-line access at the Assessor's or Tax Collector's offices. For more information go to our website at <http://www.co.marion.or.us/TAX/paymentinfo.htm> There is a tax payment drop box located in our lobby and another just outside the entrance of our office.

### **Location, Office Hours and Public Service**

Our office hours are 8:00 a.m. to 5:00 p.m., Monday – Friday (Closed Friday, November 11 for Veteran's Day) our address is 1115 Commercial St. NE Salem, the corner of Commercial and Market Streets. Phone (503) 588-5215

E-Mail [propertytax@co.marion.or.us](mailto:propertytax@co.marion.or.us) Visit our website at [www.co.marion.or.us/Tax](http://www.co.marion.or.us/Tax)

The Tax Collector's mailing address in PO Box 2511, Salem, OR 97308