



2011-12 Property Tax Information

W.A. Shawn Beaton - Assessor/Tax Collector

Tax Collector's Office

Phone: (503) 588-5215. E-mail: propertytax@co.marion.or.us

Office Hours: 8:00 a.m. to 5:00 p.m., Monday - Friday (**Closed Friday, Nov. 11 for Veteran's Day**)

Visit our website at: www.co.marion.or.us/tax

Assessor's Office

www.co.marion.or.us/AO

Phone: (503) 588-5144 E-mail: assessor@co.marion.or.us

REMINDER:

Our office is presently located at **1115 COMMERCIAL ST NE, SALEM, OR 97301**, which is at the corner of **Commercial and Market Streets**. The Tax Collector's mailing address and phone number are: **PO Box 2511, Salem, OR 97308**; (503) 588-5215.

General Tax Information

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 2nd payment will be due by February 15, 2012, and the 3rd or final payment will be due by May 15, 2012.

We will be CLOSED on Friday, November 11, 2011 in observance of VETERAN'S DAY.

IMPORTANT

To avoid interest charges and loss of discount, payments must be postmarked on or before November 15, 2011.

Please mail early to avoid postmark problems.

The Color of Your Tax Statement Matters

YELLOW Statement – A Mortgage Company or the Oregon Department of Revenue requested a copy of the tax statement.

GREEN Statement – No lender requested a copy of the statement.

The property owner is responsible for making sure that property taxes are paid. If you are not sure who is supposed to pay your property taxes, please call your mortgage company.

Mailing Your Payment? Read On

If mailing your payment, state law requires that 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 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).

Please Note: Payments by MasterCard or Visa are NOT accepted at the tax office.

To Pay Online Visit www.co.marion.or.us/tax



To Pay by Phone call 1-877-542-6092

Official Payments, the service provider, charges a fee of 2.5% for Visa or MasterCard payments or \$2.50 for electronic check payments.

Payments by MasterCard® or Visa® are NOT accepted at the Tax Collector's Office or by mail.

Do you qualify for one of these programs?

1. **Veteran's Exemption** – You may be entitled to an exemption on your property taxes if you are a widow/widower of a Veteran or are a Veteran with a disability rating of 40% or greater.
Filing Period: January 1 – April 1
2. **Active Duty Military Service Member Exemption** – You may be entitled to an exemption on your property taxes if you are serving in the Oregon National Guard or Military Reserve and have been ordered to Federal Active Duty (Title 10) or deployed under the Emergency Management Assistance Compact.
3. **Senior Citizen/Disabled Citizen Deferral Programs** are available for those who qualify. Deferral means that the taxes will need to be paid back at a later date.
Deferral Filing Period: January 1 – April 15

Please contact the Marion County Assessor's Office for program requirements at (503) 588-5144 or E-mail:

assessor@co.marion.or.us

What if I cannot pay my taxes in full?

You are welcome to make payments in whatever amount and frequency your situation allows. The Tax Collector's Office does not make formal payment plan arrangements.

We must apply each payment to the oldest unpaid year. Please be aware that interest accrues at 1.333% per month on the past-due tax balance (ORS 311.505).

Foreclosure proceedings must begin against Real Property when the oldest unpaid taxes have been delinquent for 3 years or more (ORS 312.010).

Lien Warrants must be issued against Personal Property (business property and certain manufactured structures) when any portion of the property tax is past-due (ORS 311.610).

Payments may be sent to: Marion County Tax Collector, PO Box 2511, Salem, OR 97308.

Please be sure to write your account number on your check or money order. Please include a self-addressed, stamped envelope if you desire a receipt.

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 that 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

Phone: (503) 588-3578

E-mail: bopta@co.marion.or.us

IMPORTANT CHANGE FOR 2011!! 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.

<http://courts.oregon.gov/Tax/Contactus.page>

Contact Information:

Assessor's Office:

General Information (503) 588-5144

Business Personal Property (503) 588-5059

Commercial/Industrial (503) 588-5414

Mailing address changes (503) 588-5236

Manufactured Structures (503) 588-5171

E-mail: assessor@co.marion.or.us

Tax Collector's Office (503) 588-5215

E-mail: propertytax@co.marion.or.us

Manufactured Structures

For information on Manufactured Structures, including forms for Ownership Transfers and Trip Permits, please call (503) 588-5171.

Business Personal Property

Every business must file a Personal Property Tax Return by March 1st each year to avoid penalties. For more information, please call the Commercial section of the Marion County Assessor's Office at (503) 588-5059.