



Marion County
OREGON
ASSESSOR'S OFFICE

Tom Rohlfig, Assessor
Nathaniel Combs, Chief Deputy Assessor
555 Court St. NE #2233, Salem, OR 97301
PO Box 14500, Salem, OR 97309
Telephone: (503) 588-5144
Fax: (503) 588-7985
www.co.marion.or.us/ao

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From the Marion County Assessor's Office

Contact Person: Tom Rohlfig, Assessor
503-588-5144
assessor@co.marion.or.us

SUBJECT: MARION COUNTY 2023-24 PROPERTY TAXES

Marion County tax statements will be mailed October 13th and should arrive in property owner mailboxes shortly thereafter. Tom Rohlfig, Marion County Assessor, certified the 2023-24 Property Tax Roll on October 04, 2023.

As of the **January 1, 2023**, valuation date, the aggregate Real Market Value (RMV) of all property county-wide increased by 5.67% from last year, to \$69.70 billion. Real Market Value is the estimated amount in cash that could reasonably be expected to be paid for a property by an informed buyer to an informed seller.

Moderate growth including some new subdivisions, new construction, remodels, and areas of escalating values of residences located in cities and towns contributed to an overall increase in total real market value of residential property that totaled \$32.32 billion or 5.10% increase from 2022. The total value of rural property, including acreage homes, farms, and forest lands, values were stable and show potential for growth with a total RMV of \$14.28 billion or 1.88% increase from 2022. Commercial and Industrial properties have shown a continued growth with a total RMV of \$18.74 billion or 9.71% increase from 2022.

Due to Measure 50 benefits, some homeowners will experience much smaller tax increases than the preceding figures suggest. The typical unchanged home will experience only a 3% increase in assessed value no matter where they are in the county. However, changes in tax rates due to new or expiring bonds will significantly affect owners in selected communities.

Assessed Value countywide grew by 5.08% to \$31.76 billion, standing at just 45.57% of total Real Market Value. A big factor in the gap between market and assessed values, of course, is due to the Measure 50 limit of 3% annual growth in the Maximum Assessed Value of unchanged property. However, 10,118 properties receive sharply reduced assessed values and taxes due to farm or forest special assessment, and 15,431 properties receive full or partial tax exemptions. The City of Mt. Angel

will see a tax increase of about 9% due to a new school bond. Properties located in the Monitor Rural Fire Protection District (RFPD) will see a tax rate increase with their new Local Option Levy starting this year. The local option leave rate is \$.50/\$1,000. The City of Aurora about a 3% reduction due to their reduced bond collection.

For the 2023-24 tax year the Oregon Department of Forestry (ODF) certified to us a 213.46 cents/acre rate, this is a 56.60 cents/acre rate increase from the 2022-23 tax year. The minimum surcharge remains unchanged from the 2022-23 tax year at \$18.75 for a vacant lot or parcel and \$47.50 for all lots that contain a structure.

To explain the above fire patrol rate changes, SB 762 was passed in 2021 directing ODF to create new programs and increase capacity for protecting public and private forestland. Included in the bill was a one-time \$15 million payment to help offset the costs. An extension of the offset was considered in the legislative session but did not make it to ODF's final budget.

Primary beneficiaries of Marion County property taxes are schools, the community college, and educational service districts receiving (45.87%) of the total. Other major recipients include cities (22.38%) of which **City of Salem will receive \$72,811,399.26 (4.79% increase)**, Marion County government (17.18%), and fire districts (6.51%). Urban renewal districts receive about (3.66%). Total tax collectibles for the 2023-24 tax year are **\$543,201,779.58**.

Mr. Rohlfing encourages property owners to promptly review their tax statement for accuracy. This includes checking for correct ownership, mailing, and location addresses. To aid this, the Assessor's Office provides a wide array of information on its website, including more detailed information about how each property is assessed. The property records portion of the Assessor's Office website allows you to search for a property in multiple ways, including a map search tool.

A maximum property tax discount of 3% can be received by paying if full by November 15th.

Owners with questions, or who feel changes are needed, should contact the Assessor's Office at **503-588-5144**. Those who disagree with the Real Market Value placed on their property are encouraged to request a review prior to filing an appeal. If the property owner still does not agree with the value once the review is completed, instructions on the back of the tax statement describe how to appeal to the local Board of Property Tax Appeals, comprised of community volunteers.