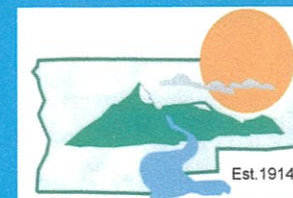




Jefferson County
Oregon



Department's of
Assessment
&
Taxation

About Your Assessor's Office



Your Assessor and Tax Collector would like you to know about their role in the Oregon system of local government finance. People may think Assessors work directly for taxing districts (i.e., schools, parks, cities, or special districts) to raise property values when the districts need more money.

Actually, property taxes are controlled and administered under a system of state laws, which specify how taxes are calculated and collected.

For example, your tax generally cannot increase more than 3% a year unless you have made a major improvement, a division of your property or voters have authorized a new bond or levy.

What Does Your Property Tax Dollar Pay For?

Your property is located in a variety of taxing districts that provide services to you and your neighbors. Your tax bill displays your districts and the taxes that you pay to each one. Generally, taxing districts fall into three categories according to the type of service they provide, e.g., county, cities, and special districts.

County government depends on property taxes to pay for an array of services including the sheriff, jails, district attorneys, parole and probation, juvenile guidance, the cooperative library

system, recording, elections, planning, public health, aging services and road improvements.

Three incorporated cities are located in Jefferson County. Property taxes collected for cities pay for urban services which may include police, fire, parks and recreation, libraries, planning and street lighting. The majority of taxes received by the county and cities pay for public safety services.

Special districts provide a specific service such as fire protection, parks and recreation, water, sewer, enhanced sheriff's patrol or road maintenance. Many of these districts were formed to provide needed services in urban unincorporated areas. However, they may also operate in cities or rural area. For example, in some cities fire protection, parks and recreation or water is provided by a special district.

How Property Values are Assessed

Since the passage of Measure 50 in May of 1997, the definitions of value in the State of Oregon have changed. Your taxable Assessed Value is based on a comparison of your Real Market Value and the Maximum Assessed Value.

- **Real Market Value (RMV)** is based on what your property would have sold for in a transaction between a willing buyer and a seller on January 1. Each year appraisers analyze actual sales information from each neighborhood in order to make adjustments needed to bring property values in line with the market activity. Typically RMV is not the basis for your taxable value.
- **Maximum Assessed Value (MAV)** is the taxable value limit maintained for each property under the provisions of Ballot Measure 50. In 1997 (the first year of Measure 50) the



MAV was established for each property based on its 1995-96 tax roll value minus 10%. Unless certain changes are made to your property, your MAV may increase by no more than 3% each year.

- **Assessed Value (AV)** is the value your taxes are based on. It is the lesser of the Real Market Value (RMV) or the Maximum Assessed Value (MAV) on your property.
- **Exception Value** is additional value that may be added to the MAV for specific reasons. If you made a change to your property such as new construction, rezoning, partition, or subdivision, your new assessed value may increase by more than 3%. Minor construction projects (i.e., market value does not exceed \$10,000 per year or \$25,000 over five years) and on-going maintenance and repairs, are not exceptions and are not added to a property's Maximum Assessed Value.

Assessing New Or Changed Property

The Assessed Value of new property, including new construction and new lots, is determined by multiplying the current Real Market Value times a percentage called the Changed Property Ratio (CPR). For example: the 2011 ratio applied to new residential property was 81% of market value. The ratio reflects the average assessment level (average Assessed Value divided by average Real Market Value) of all other property in the same class (i.e., residential, commercial, or industrial).

There are four types of properties for assessment purposes:

1. **Real** - This is land, buildings, and other improvements attached to the property.
2. **Personal** - This includes moveable furniture, equipment, and the other personal property used by business and industry. Personal property accounts valued at less than \$15,500 in 2011 are not taxed. Household personal property is not taxed.
3. **Manufactured Structures** - A prefabricated structure or a recreational vehicle more than 8 1/2 feet wide, constructed for movement on public highways.
4. **Private Utility** - Railroads, airlines, electric, natural gas, telephone and other communication companies own property that may span the state or multiple states. Utility property is assessed by the Oregon Department of Revenue. The valuation of these properties is based on the company's total assets. Value is allocated to the county assessment roll based on line miles or other appropriate means to reflect where the property is located.

How Tax Rates Are Calculated



Many changes were made in Oregon's property tax system when voters approved Ballot Measure 50 in May 1997. This measure established new and unique limitations on property tax assessments and levies. The legislature established for each taxing district a "Maximum Permanent Rate" that may be imposed for general purposes. This did not include the rates to pay bonded debt or local option levies. Under this new system three types of levies were established:

1. **Maximum Permanent Rate Levies** - The 1997 Legislature established a maximum rate for each district for operating purposes. Districts can levy less than the permanent rate but not more. For example, the permanent rate limit for Jefferson County General Fund is \$3.5662 per \$1,000 of Assessed Value.
2. **Local Option Levies** - These levies must be approved by voters as either a rate or a dollar amount. They cannot last longer than 5 years for operating purposes or 10 years for capital projects. These levies can only be approved by a double majority (more than 50% of eligible voters must participate in the election) or at a November general election in an even numbered year.
3. **Bonded Debt Levies** - These levies are certified to the Assessor by the taxing district each year. The levy amounts are the funds needed to make the payments on outstanding capital construction bonds. New bond levies must be approved in the same manner as local option levies.



Taxes are also limited by a tax measure passed in 1990 called Measure 5. The combined rate for operating levies of all your taxing districts cannot exceed \$5 per thousand for education or \$10 per thousand for general government. Bonded debt tax rates are excluded. These rate limits are applied against the Real Market Value of each property, not the Assessed Value. If these limitations are exceeded, taxes for the districts in the category (schools or general government) are reduced proportionately, unless there is a local option levy. In this case, the reduction is taken from the local option levy first, then from permanent rate levies. This reduction process is called compression. In Jefferson County, Measure 5 compression has had a noticeable effect on the Jefferson County Jail Levy and the 509J School District levy but most other levies have seen little loss due to compression.

How You Are Notified Of A Value Change

Your tax statement provides notification of value. The previous year's value and the current year's value are displayed on the tax statement side by side. The Real Market Value is shown for land and improvements. The Assessed Value is the value on which your taxes are based, and is shown as a total only.

Property Tax Collection



The Tax Collector receives the assessment and tax roll from the Assessor in October each year and is responsible for mailing the tax statements and the subsequent processing of payments. Tax payments are turned over to the Treasurer for distribution to the taxing districts located in Jefferson County. In the event of non-payment of taxes by the statutory due date, the Tax Department is responsible for computing interest, mailing notices, filing tax warrants, initiating collection activity, and foreclosure proceedings. The Tax Department files claims for taxes in bankruptcy cases, and is also responsible for the collection of prepayments for plats, potential tax, certified personal property and manufactured structures.

About Your Tax Statement

The tax rates of those districts that provide service to you are combined to produce the total tax rate. The location of your property is identified with a code area that indicates which districts are included in your combined rate. The Assessed Value of your property times your tax rate determines the taxes you owe for the support of the schools, local governments, and special districts in your area. Under Measure 5 and Measure 50, tax rates have been reduced significantly in recent years.

After taxes are calculated, tax statements are mailed to the owners listed on the tax roll. Statements are mailed by October 25

each year. As new deeds and ownership changes are recorded, names and addresses are updated based on notations on the new deed. If your mailing address changes, you must notify the Tax Department so you will receive your tax statements at your new address. Failure to do so, may result in the tax bill being sent to the prior address until it has been officially updated on the tax rolls.

If you have not received your tax bill by November 1, please call 541-475-4458. Failure to receive a tax statement does not relieve you of your obligation to pay your taxes timely.

The property tax bill you receive in late October represents taxes levied for the current tax year, July 1 through June 30. Your tax statement shows the dollar amount you pay to each district. Your total property tax is the combination of these tax amounts. Special assessments may be included on your tax statement. Examples of special assessments include street lighting, fire patrol and drainage districts.

When Taxes Are Due

Tax payments are due each year by November 15. However, taxpayers may make three equal payments on November 15, February 15, and May 15 without being charged interest. Property owners receive discounts for paying at least two-thirds by November 15. The discounts are 3% for full payment, and 2% for a two-thirds payment. However, your tax discount could be affected if you owe previous years' taxes. Payments must be credited to the earliest year for which the taxes are due.

Your payment must be received or postmarked on or before November 15 for you to be eligible for a discount.

Your Tax Statement

If your statement is yellow, it means the original was sent to your mortgage company to be paid and this copy is for your records.

ACCOUNT NO: 12487

JULY 1, 2011 TO JUNE 30, 2012
JEFFERSON COUNTY TAX COLLECTOR
66 S.E. D STREET, SUITE E
MADRAS, OR 97741

PROPERTY DESCRIPTION
CODE: 0020
MAP: 101335DC1509
CLASS: 101
SITUS:
LEGAL: FAIRWAY

VALUES:	LAST YEAR	THIS YEAR
REAL MARKET (RMV)		
LAND	50,510	36,260
STRUCTURES	109,140	78,970
TOTAL RMV	159,650	115,230
TOTAL ASSESSED VALUE	113,680	115,230
EXEMPTIONS		
NET TAXABLE:	113,680	115,230
TOTAL PROPERTY TAX:	2,414.03	2,283.30

2011-12 CURRENT TAX BY DISTRICT

COC	65.70
JEFF CO ESD	25.40
SD45093 MADRAS	485.05
EDUCATION TOTAL:	576.15
JEFFERSON COUNTY GENERAL	361.91
COUNTY JAIL LOCAL OPTION LEVY	0.00
MADRAS - CITY	419.28
MT. VIEW HOSPITAL	25.49
JEFFERSON CO RFPD LEVY	120.39
MADRAS AQUATIC CENTER	25.41
JEFFERSON COUNTY LIBRARY DIST	44.20
UR CITY OF MADRAS	155.62
GENERAL GOVT. TOTAL:	1,252.39
COUNTY JAIL BOND	80.00
MADRAS - CITY BOND	39.59
COC BOND	14.89
MADRAS AQUATIC CENTER BOND	81.77
SD45093 BOND W/UR	335.60
BONDS - OTHER TOTAL:	541.85
2011-12 TAX (Before Discount)	2,283.30

ASSESSMENT QUESTIONS (541) 475-2443
TAX QUESTIONS (541) 475-4458
WEBSITE: WWW.CO.JEFFERSON.ORG.US

This is your copy and not a bill if your mortgage company is responsible for paying your taxes. This statement was sent to GMAC Mortgage - Iowa

TOTAL DUE (After Discount) 2,214.80

(See back of statement for instructions)

Payment Options	Date Due	Discount Allowed	Net Amount Due
FULL PAYMENT	Nov 15, 2011	68.50	2,214.80
2/3 PAYMENT	Nov 15, 2011	30.44	1,491.76
1/3 PAYMENT	Nov 15, 2011	No Discount	761.10

↑ Year Here * COURTESY STATEMENT IF LENDER IS SCHEDULED TO PAY * Year Here ↑

2011-2012 PROPERTY TAX PAYMENT JEFFERSON COUNTY, OREGON ACCOUNT NO. 12487

FULL PAYMENT	(Includes 3% Discount)	DUE Nov 15, 2011	2,214.80
2/3 PAYMENT	(Includes 2% Discount)	DUE Nov 15, 2011	1,491.76
1/3 PAYMENT	(No Discount Offered)	DUE Nov 15, 2011	761.10

Mailing address change on back

Enter Payment Amount

MAKE PAYMENT TO:
JEFFERSON COUNTY TAX OFFICE
66 S.E. D STREET, SUITE E
MADRAS, OR 97741

If your statement is green, you are responsible for paying your taxes. See the payment options below.

ACCOUNT NO: 1274

JULY 1, 2011 TO JUNE 30, 2012
JEFFERSON COUNTY TAX COLLECTOR
66 S.E. D STREET, SUITE E
MADRAS, OR 97741

PROPERTY DESCRIPTION
CODE: 0110
MAP: 1113090000200
CLASS: 551
SITUS:

VALUES:	LAST YEAR	THIS YEAR
REAL MARKET (RMV)		
LAND	320,900	303,290
STRUCTURES	295,070	332,250
TOTAL RMV	615,970	635,540
TOTAL ASSESSED VALUE	209,691	237,003
EXEMPTIONS		
NET TAXABLE:	209,691	237,003
TOTAL PROPERTY TAX:	3,518.05	3,974.38

2011-12 CURRENT TAX BY DISTRICT

COC	147.04
JEFF CO ESD	56.83
SD45093 MADRAS	1,087.16
EDUCATION TOTAL:	1,291.03
JEFFERSON COUNTY GENERAL	845.20
COUNTY JAIL LOCAL OPTION LEVY	234.63
MT. VIEW HOSPITAL	59.44
JEFFERSON CO RFPD LEVY	280.78
MADRAS AQUATIC CENTER	59.25
JEFFERSON COUNTY LIBRARY DIST	109.07
GENERAL GOVT. TOTAL:	1,582.37
COUNTY JAIL BOND	178.56
COC BOND	30.62
MADRAS AQUATIC CENTER BOND	172.30
SD45093 BOND W/UR	719.50
BONDS - OTHER TOTAL:	1,100.98
2011-12 TAX (Before Discount)	3,974.38

ASSESSMENT QUESTIONS (541) 475-2443
TAX QUESTIONS (541) 475-4458
WEBSITE: WWW.CO.JEFFERSON.ORG.US

To pay by Credit Card or Echeck, visit www.co.jefferson.or.us
Click link for Tax Payments or call 1-800-272-9829

POTENTIAL ADDITIONAL TAX LIABILITY

TOTAL DUE (After Discount) 3,855.15

(See back of statement for instructions)

Payment Options	Date Due	Discount Allowed	Net Amount Due
FULL PAYMENT	Nov 15, 2011	119.23	3,855.15
2/3 PAYMENT	Nov 15, 2011	52.99	2,596.69
1/3 PAYMENT	Nov 15, 2011	No Discount	1,324.80

↑ Year Here PLEASE RETURN THIS PORTION WITH YOUR PAYMENT Year Here ↑

2011-2012 PROPERTY TAX PAYMENT JEFFERSON COUNTY, OREGON ACCOUNT NO. 1274

FULL PAYMENT	(Includes 3% Discount)	DUE Nov 15, 2011	3,855.15
2/3 PAYMENT	(Includes 2% Discount)	DUE Nov 15, 2011	2,596.69
1/3 PAYMENT	(No Discount Offered)	DUE Nov 15, 2011	1,324.80

Mailing address change on back

Enter Payment Amount

MAKE PAYMENT TO:
JEFFERSON COUNTY TAX OFFICE
66 S.E. D STREET, SUITE E
MADRAS, OR 97741

What Happens When Taxes Become Delinquent?

Foreclosure proceedings, the process used to enforce collection of taxes on real property, begin with the mailing of delinquent notices on real property accounts that are three full years delinquent. Taxes on real property become delinquent if not paid by May 15th. Subsequent foreclosure letters are mailed both regular first class and certified return receipt. A list of these accounts that are not paid prior to August 16th is then published in a newspaper of general circulation in the County. The County's Legal Counsel handles the filing of the foreclosure judgment. After judgment is filed, anyone with a legal interest in the property has two years to redeem the property.

All property that is taxable and not classified as real or utility property is considered personal property. The taxes become delinquent whenever any installment is not paid on or before the due date. Personal property taxes are not foreclosed, but collected through mailing of delinquent notices, filing tax warrants, phone collections, and other means allowed by State statute.

How You Can Influence Your Taxes?

As previously noted, your Maximum Assessed Value can increase 3% each year. This would typically result in a 3% increase in taxes, as long as there are no new levies or bonds passed in the previous year.

Oregon law places strict controls on your local taxing districts' ability to increase their tax rates. In addition, the law provides opportunities for citizens to participate in the budget making process. If you are concerned about the amount of money being spent by your city, county, school or special district, you may attend their budget committee meetings. At public meetings, you can express your opinions about the services that you think



should be provided. Your voice can make a difference.

The governing bodies of each taxing district are comprised of elected officials. You can voice your opinion about services and vote for candidates that support your point of view. In addition, you can serve on budget committees or become an elected official for a taxing district.

How To Appeal Your Property Value

If you believe the Real Market Value on your property is incorrect—that you could not have sold your property on January 1 for the amount shown on your tax statement—you should contact the Assessor's office. An appraiser will review the account and any information you provide to decide whether an adjustment is in order. You may also request a review of the Maximum Assessed Value on your property, which is your Assessed Value in most cases. This would typically relate to situations involving new construction or changed property.

The formal appeals process is handled through the Board of Property Tax Appeals (BOPTA). This Board starts meeting in February to rule on appeals filed by property owners. Petition forms are available at the Clerk's office after the tax statements are mailed in October and must be filed by December 31. A reduction in your Real Market Value does not always result in a tax reduction. The tax limitations under Measure 5 and Measure 50 call for the comparison in Real Market Value to Maximum

Important Dates

July 1	Start of the fiscal year and lien date for all taxes.
October 25	Last day for tax collector to mail tax statements. BOPTA appeal forms available in Clerk's office.
November 15	First trimester payment due. Last day discount allowed for full or 2/3 payment.
December 31	Last day to file an appeal to the Board of Property Tax Appeals (BOPTA).
January 1	Annual assessment date. Property is valued as of this date for the coming fiscal year, which begins July 1.
February 15	Second trimester payment due.
March 1	Personal and real property returns due for commercial and industrial property.
April 1*	Final day to file for Veterans' exemptions. Final day to file timely for Charitable exemptions, etc.
April 15	Final day to file Senior & Disabled Citizen Deferral applications.
May 15	Third trimester payment due.

Please note that if due dates for applications and payments fall on a weekend or holiday, payments by the following business day are considered timely.

When mailing a payment or application you must make sure it is postmarked by the due date, not just placed in your mailbox on the due date.

How Can We Help You

You are always welcome to visit or call the Assessor's office to review your property appraisal or Assessed Value. Assessment staff can help you on issues such as tax exemptions and special programs. Computers are available in the lobby for researching accounts and sales.

Assessor's Office

541-475-2443

- Valuation and Assessment
- Disabled Veterans and Veterans' Widow Exemptions
- Active Duty Military Service Members Exemption
- Senior & Disabled Citizen Deferral
- Charitable, Religious, Literary, Scientific Organizations
- Farm and Forestland Deferral

Tax Collector's Office

541-475-4458

- Questions Regarding Your Tax Statement
- Change of Address Form
- Tax Payment Information
- Foreclosure Information (tax foreclosures only)
- Business and/or Personal Property Tax Collection
- Warrant Questions
- On-Line Payments

Cartographer

541-325-5083

Clerk's Office

541-475-4451

- BOPTA Forms
- Recording (Deeds and Records)

Jefferson County Website

www.co.jefferson.or.us

Oregon Dept. of Revenue

www.oregon.gov/DOR/