

2009  
2010

# PROPERTY TAX INFORMATION

Division of Assessment, Recording & Taxation 503-988-3326  
501 SE Hawthorne Blvd. • Portland, OR 97214 • [www.multcotax.org](http://www.multcotax.org)



## PAYMENT BY MAIL

To ensure that your account is properly credited, write the account number(s) on your check and return the stub(s) from the tax statement with your payment. Mail payment to P.O. Box 2716, Portland, OR 97208-2716.

Payments must be postmarked by the due date. Mail deposited in USPS collection boxes on the due date may not be postmarked in time. Please mail early.

If you have moved or changed your mailing address it is your responsibility to notify us. Please note changes in the space provided on the tax statement stub or call 503-988-3326.

Failure to make timely payments due to a late postmark, an undeliverable address or misdelivered mail could result in loss of the discount and accrual of interest.

Please see reverse side for information about online or phone payment options.

## TAXES PAID BY MORTGAGE COMPANY OR DEFERRAL PROGRAM

If your statement is yellow, a mortgage company or the senior citizen/disabled citizen deferral program has requested tax information in order to pay your tax bill. If you have any questions regarding who is paying your property tax, contact your mortgage company or the Oregon Department of Revenue if on the deferral program. If you have recently paid off your loan or canceled your tax reserves, use this statement to pay your property tax.

## POST-DATED CHECKS

All checks will be processed upon receipt.

## RETURNED CHECKS

If your check is returned from your bank for any reason, a \$25 processing fee will be added to your account. If the total amount due plus the \$25 fee is not received by the due date shown on the front of the tax statement, the discount will not be allowed and interest will accumulate on the past due portion.

## FOR PERSONAL PROPERTY (Businesses, Manufactured Structures, Floating Structures)

The taxes displayed on personal property tax statements include all years, current and delinquent, unless the account number has changed. Delinquent tax may be owed on a prior account. Please call if you have questions about the

amount due. All delinquent personal property tax, including interest and penalties, plus the first one-third installment must be paid by November 16, 2009, or be subject to a tax lien warrant and fees of \$82.

## NO STATEMENTS FOR FEBRUARY OR MAY

As a cost-saving measure, if a payment has not been received for the first one-third installment of the current year's tax, a statement for the second or third installment will not be sent. If there are still unpaid taxes after May 17, a delinquent statement will be sent.

## SENIOR AND DISABLED CITIZEN TAX DEFERRAL

You may be able to defer payment of property taxes on your residence if you are either 62 years or older, or disabled at any age and eligible to receive Social Security Disability benefits. Certain income limits apply. Applications for next year can be obtained from the county tax office after January 1, 2010 and must be filed by April 15, 2010. For more information call or visit [www.oregon.gov/dor](http://www.oregon.gov/dor).

## ACTIVE DUTY MILITARY SERVICE EXEMPTION

For information regarding the Oregon Active Duty Military Service Members' Exemption program, please call our office or visit [www.oregon.gov/dor](http://www.oregon.gov/dor).

## VETERANS' EXEMPTIONS

A 40% or greater disabled veteran, or the surviving spouse of a veteran, may be entitled to a partial exemption. The filing period for next year is from January 1, 2010 through April 1, 2010. Please call our office or visit [www.oregon.gov/dor](http://www.oregon.gov/dor) for more information.

## NAME CHANGES

Real Property ownership name changes (due to divorce, marriage, legal action, death, and/or other needed corrections) often require unique documentation. For such changes/corrections please call.

## APPEAL RIGHTS – Board of Property Tax Appeals

If you disagree with the VALUE of your property as shown on your statement, or with a PENALTY assessed to you for late filing of your industrial or personal property return, you may appeal to the Board of Property Tax Appeals. Petition forms and additional information are available at [www.oregon.gov/dor](http://www.oregon.gov/dor) or by calling our office. You must file your petition by December 31, 2009. (Additional information can be found on the back of the tax statement.)

In compliance with the Americans with Disabilities Act (ADA), the information on this tax statement is available in alternate formats.

QUESTIONS? 503-988-3326 [www.multcotax.org](http://www.multcotax.org)

### CUSTOMER SERVICE (Please have your account number available)

#### Call for help with:

- Tax Payments
- Tax Information
- Property Value - Real and Personal
- Mobile Home Moves/Ownership Changes
- Property Appraisal Information
- Senior and Disabled Citizen Tax Deferrals
- Personal Property Ownership Changes
- Veterans' Exemptions
- Other Exemptions
- Real Property Ownership Changes
- Divisions and Consolidations
- Mapping

### DIVISION OF ASSESSMENT, RECORDING & TAXATION

Office Hours: Monday-Friday  
8:00 a.m.-5:00 p.m.

Recorded general information is available by phone 24 hours a day.

Our office will be closed on Veterans' Day, Wednesday, November 11, 2009.

## PROPERTY VALUES DECLINE, BUT PROPERTY TAXES INCREASE

In Multnomah County and across America, real property values have declined and sales have slowed considerably in recent years. Many wonder if those declines will result in lower property taxes. For most property owners, property taxes will increase in 2009 regardless of whether the price a particular home might sell for is up, down or unchanged.

### Measure 50

Measure 50, passed by Oregon voters in 1997, slowed and stabilized property tax growth, but our tax system also results in taxes not declining when property values decline. Taxes are based on Assessed Value (AV) rather than Real Market

Value (RMV) which reflects the estimated sale value of the property as of January 1 of that year. With some exceptions like new construction or major remodeling, taxes will grow 3% each year, plus whatever bonds or levies are approved in their area and minus any expiring bonds or levies.

### 2008 voter-approved measures

A number of measures were approved by voters in November, 2008 affecting the tax rates of most property owners in the county. Examples include the City of Portland Children's Investment Fund, Portland Community College Bonds and Metro Zoo Bonds, plus other city and school levies or bonds.

## PAY TAXES ONLINE OR BY PHONE

Multnomah County has added more convenient ways to pay property taxes. Detailed instructions are available at [www.multcotax.org](http://www.multcotax.org). Please note: these transactions cannot be processed at the county office.

### Several options are available:

- 1) Use your bank or credit union's online bill pay services to establish "Multnomah County Tax Collector" as a payee. Be sure to schedule your payment early enough for the county to receive your payment by the due date.
- 2) Visit [www.multcotax.org](http://www.multcotax.org) and use the "e-check"

option to pay from your bank account. A fee of \$2.50 will be charged by service provider Official Payments.

- 3) Visit [www.multcotax.org](http://www.multcotax.org) and use your American Express, Discover, MasterCard or Visa. A fee of 2.5% will be charged by service provider Official Payments.
- 4) Call 1-877-542-5990 to use either the e-check or credit card option by phone.

Multnomah County does not collect or retain any portion of the convenience fee charged.

## HOW YOUR PROPERTY TAX DOLLARS ARE SPENT

Oregon law requires counties to collect and distribute property taxes. Your property tax dollar is divided among different government entities with various responsibilities in Multnomah County. For example, the cities in Multnomah County receive about 38 cents of each property tax dollar to pay for police, fire, parks, and other services. Public schools and community colleges receive 34 cents and special districts like Metro and TriMet receive 4 cents.



**Multnomah County retains just under 25 cents of each dollar that is collected in property taxes. The county spends those funds in the following ways:**



### Health, Disability, and Senior Services – 2.4 cents

\$26.2 million

Disease prevention, restaurant inspections, services to help seniors and people with disabilities live independently, school health clinics, immunizations, disease outbreak investigations.



### Services for Families and Children – 2.1 cents

\$22.8 million

Mental health services, alcohol and drug treatment, assistance to homeless people, domestic violence prevention, support for children.



### Public Safety – 10.5 cents

\$115.9 million

Prosecution, jails, rural sheriff patrol, juvenile crime prevention, parole and probation.



### Community Services – 4.8 cents

\$53.5 million

Animal services, elections, assessment and taxation, developing our workforce, attracting industries and jobs, rainy day fund, and bridges.



### Library – 4.8 cents

\$52.4 million

Central and neighborhood libraries, reading programs for children, resources for seniors and job seekers.

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