Many factors can affect the amount of your tax bill

Contrary to popular belief, tax increases are *not* limited to 3% per year. Factors that may result in a tax increase of more than 3%, include:

- New voter-approved bonds or levies.
- Renovations or changes beyond general and ongoing maintenance made to your property as of Jan. 1, 2023
- Loss of compression (the difference between Measure 5 and Measure 50 tax calculations) on the property. To see the compression history for your property, check out our DART TaxGraph on *multcotax.org*.

List of new voter-approved bonds and levies

Measure	District	Item	Rate	Description
26-240	City of Portland	Levy	\$0.4026 per \$1,000 AV	Renewal; investment for five years. Begins 2024-25
03-592	Lake Oswego School District	Local option levy	\$1.64 per \$1,000 AV	Renewal to maintain teaching positions, classroom programs. Begins 2024-25
03-594	Clackamas Fire District	Local option levy	\$0.52 per \$1,000 AV	For fire and emergency medical services
26-225	Metro	Local option levy	\$0.096 per \$1,000 AV	Renewal; protects natural areas, water quality, fish
26-224	Portland Community College	Bond	\$0.38 per \$1,000 AV	Bonds to construct job training space, improve classrooms, safety, technology
34-321	Beaverton School District	Levy	\$1.25 per \$1,000 AV	Renewal to preserve teachers, protect class sizes
26-227	David Douglas School District	Bond	\$0.88 per \$1,000 AV	Increase safety, security, repair, update schools; vocational education
26-237	Corbett Fire District	Bond	\$0.65 per \$1,000 AV	Corbett Fire District No. 14 General Obligation Bond; Authorization to finance capital costs, improvements and equipment.
26-226	Alto Park Water District	Local option levy	\$0.60 per \$1,000 AV	Five-Year levy for district operations

Questions regarding a specific bond or levy should be directed to the district.

What does the color of my statement mean?

A yellow statement means a mortgage company or the Department of Revenue has requested a copy of your tax bill and may pay it on your behalf.

A green tax statement means you likely have taxes to pay.

Personal property taxes

Business equipment, most manufactured homes and floating property receive a personal property tax statement.

Personal property tax statements display all current and delinquent years, unless the account number has changed.

Delinquent tax may be owed on a prior account.

Your fall payment must include any delinquent taxes, fees, and interest and at least one third of the current year's taxes. Failure to pay the minimum due may lead to collection action including issuing a tax lien warrant, additional fees, and potential garnishment.

Real property machinery and equipment will receive a Real Property Tax Statement.

Special tax programs

A limited number of special tax programs are available to homeowners from the Oregon Department of Revenue.

For more information, visit **oregon.gov/dor** or contact Property Tax and Ownership at 503-988-2225 or propertytax@multco.us

This guide is available in other languages. Visit **multco.us/tax-statement**.

Esta guía está disponible en otros idiomas. Visite multco.us/tax-statement.

Настоящее руководство доступно на других языках. Посетите multco.us/tax-statement.

Hướng dẫn này hiện có bằng các ngôn ngữ khác. Hãy truy cập **multco.us/tax-statement.**

本指南提供其他语言版本。 请访问 multco.us/tax-statement。

이 안내서는 다른 언어로도 제공됩니다. 다음 웹사이트를 참조하십시오. multco.us/tax-statement.

> هذا الدليل مُتاح بلغات أخرى. قم بزيارة الموقع الإلكتروني multco.us/tax-statement.

2023

Property Tax Statement Guide



Questions?

503-988-2225 propertytax@multco.us

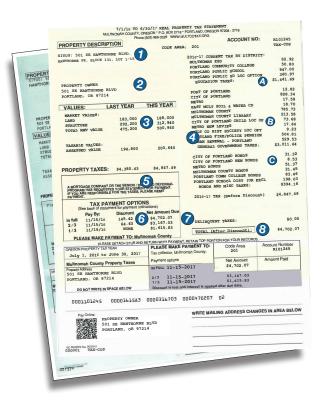
Online Tax Statements

multcoproptax.com (Use the Guest login)



DUE DATE: Nov. 15, 2023 (Received or US Mail Postmarked)

Understanding your property tax statement



More than 300,000 tax bills are mailed in late October raising over \$2 billion for 60 taxing districts in Multnomah County.

Assessor information

1. Key property data

Property address, legal description and account number (please have this information available when contacting our office).

2. Ownership and mailing address

By law, the owner is responsible for updating the name and address on the tax bill.

To change the mailing address:

1. Write the change on the detachable portion of your tax bill and submit with your payment.

OR

- 2. Email **propertytax@multco.us** and include the following information:
- Owner name
- Property account number or address
- New mailing address

3. Your property values

Real market value (RMV) is the assessor's *estimate* of the market value of your property as of Jan. 1, 2023.

Assessed value is the lower of the RMV or maximum assessed value (MAV).

For more information on RMV, MAV and assessed value (AV), visit our website: multcotax.org.

4. Taxing districts

Your tax statement shows the taxes imposed for each of the districts in which your property is located. Each district collects a permanent tax rate for ongoing services plus any additional taxes that have been approved by voters.

Levies fall into three categories:

- A. Education taxes
- B. General government taxes
- **C.** Bond taxes (additional taxes authorized by voters)

Volunteers Needed

Serve on the Board of Property Tax Appeals. The Board meets February-April to hear appeals of real market value. If interested in applying, please contact bopta@multco.us.

Payment information

5. Yellow or green statement?

The color of your statement matters!

Yellow statement

If you received a yellow statement, this means your mortgage company has requested your property tax bill and may pay it on your behalf.

OR

You are on the deferral program for seniors or people with disabilities, and the Oregon Department of Revenue will pay all or part of your tax bill.

IMPORTANT! If the ownership or mortgage details have changed in the past year, contact your lender to ensure your taxes will be paid. **Property owners are ultimately responsible for taxes.**

Green statement

If you received a green statement, return the lower portion of the statement with your payment in the envelope provided.

6. Payment options and due dates

Taxes may be paid in full, or in two-thirds or one-third installments (due on Nov. 15, Feb. 15, and May 15).

Full payment qualifies for a 3% discount.

Two-thirds payment qualifies for a 2% discount.

To earn discounts and avoid interest, payment must be received or postmarked by the due date.

Payment options

Electronic Check: Make a payment using electronic check by visiting multcotax.org (fee for e-check is \$0.50 per transaction)

Online through Point and Pay

Make a payment using your credit or debit card by visiting multcotax.org (fee for debit card: \$3.50 per transaction, fee for credit card: 2.35% per transaction)

Phone: 1-833-610-5715 (fees apply)

Drop Boxes: Submit your payment at a secure drop site location. Find a drop site near you at multcotax.org

Online bill pay via bank or credit union:

Make payment to "Multnomah County Tax Collector." Allow adequate processing time for this service, set up payment early as Multnomah County must receive the payment from the bank by the due date.

Mail: Check payable to Multnomah County, P.O. Box 2716, Portland, OR 97208-2716

7. Delinquent taxes

This is the amount of tax and interest owed from prior years.

Delinquent taxes identified with an asterisk (*) could result in a property foreclosure if not paid.

Payments will be applied to the oldest tax year first.

8. Total taxes due (after discount)

The amount shown on the pay stub reflects a 3% discount on the current year tax.

Appeal Information

The deadline to appeal your real market value (RMV) is **Jan. 2, 2024.** Forms are available at multcotax.org or by calling 503-988-2225

You should focus your appeal on the market value of your property as of **Jan. 1, 2023.**

A \$30 filing fee is required.