

Understanding Your Property Tax Statement

The property tax statement you receive in the fall is your value notice and property tax bill for the current tax year, July 1 through June 30. The tax you pay is the result of the districts' tax rates applied to your property's assessed value. In addition, the bill may include other taxes, fees, charges or assessments depending on the districts provided services to your property. These other taxes, fees, charges or assessments may not be based on the value of your property.

The tax statement is designed to provide the maximum amount of information about your property.

- Current tax year
- Your name and mailing address
- Return mailing address and phone number for Clatsop County Tax Collection
- A brief legal description, if entered in the computer
- Tax code area
- Account ID number
- Assessor's map number
- Acres, if entered in the computer
- Type of property (real, personal, or manufactured structure)
- Tax amounts from last year
- Values from last year and the current year
- Mortgage company lender code if applicable
- Tax for the current year by district name and totals for education, government, and other categories
- Total tax amount due
- Payment amounts with applicable discounts
- Taxes can be paid in full or in thirds. **Due dates are: Nov. 15th, Feb. 15th & May 15th**
- Property type (real, personal, manufactured structure)
- Appeal rights and payment schedule on the reverse side

RMV: Real Market Value is the assessor's estimate of what your property would sell for as of Jan. 1.

Your tax statement shows:

RMV LAND : Real Market Value for land

RMV IMPR: Real Market Value for improvements, such as buildings.

RMV TOTAL: Real Market Value – Total of land and improvements

SAV: Specially Assessed Value refers to land that is not valued at its real market value, but rather on a special use, such as farm or forestland.

The real market value or the specially assessed value is used for the education and general government rate limits under Measure 5.

MAV: Maximum Assessed Value was established in 1997 by the Oregon Legislature through Senate Bill 1215 (also known as Ballot Measure 50) for all properties that existed in 1997-98. The MAV is allowed to increase each year by no more than 3 percent. There are exceptions to the 3 percent limit, such as new construction and subdividing or partitioning of property.

The color of your tax bill:

If your tax statement is yellow, it means our records show your mortgage company or Oregon's Senior Deferral program notified us that they will be paying your tax bill. If you have any questions about who is paying your property taxes, contact your mortgage company. Remember, you are ultimately responsible for paying your taxes.

If you receive a green statement, it means that the property owner pays the tax. Keep the top of the statement for your records and return the bottom portion with your payment in the envelope provided.