



2012

Tillamook County Department of Assessment and Taxation is open:
8:00 a.m. – 5:00 p.m.
Monday – Friday

Our address: 201 Laurel Avenue
Tillamook, OR 97141

Public information phone line:
(503) 842-3400 or
Toll free (800) 488-8280

Our website:
www.co.tillamook.or.us

We are closed Monday, November 12, 2012 to observe Veteran's Day.

Due Dates 2012-13

PROPERTY TAXES

First Installment:

November 15, 2012
one-third amount (no discount)
OR.....two-thirds amount (2% discount)
OR.....full amount (3% discount)

Second Installment:

February 15, 2013

Third and Final Installment:

May 15, 2013

NO DISCOUNTS AFTER NOVEMBER 15th.

PAYMENT OPTIONS:

BY MAIL: USE THE ENCLOSED WHITE ENVELOPE TO MAIL YOUR PAYMENT **BEFORE** THE NOVEMBER 15 DEADLINE.

IN PERSON: COME TO THE COURTHOUSE AT 201 LAUREL AVENUE IN TILLAMOOK AND PAY WITH CASH, CHECK OR MONEY ORDER.

ONLINE: MAKE YOUR PAYMENT ONLINE USING MASTERCARD, VISA, OR E-CHECK.
MORE DETAILS POSTED AT RIGHT.

Don't forget...our PAYMENT DROPBOX



Located just to the left of the entrance to Assessment & Taxation.

Drop box payments are posted within 24 hours.

Property Tax *focus* PROVIDING

FUNDAMENTAL PUBLIC SERVICES OFFICIALLY, EFFICIENTLY, AND EFFECTIVELY.

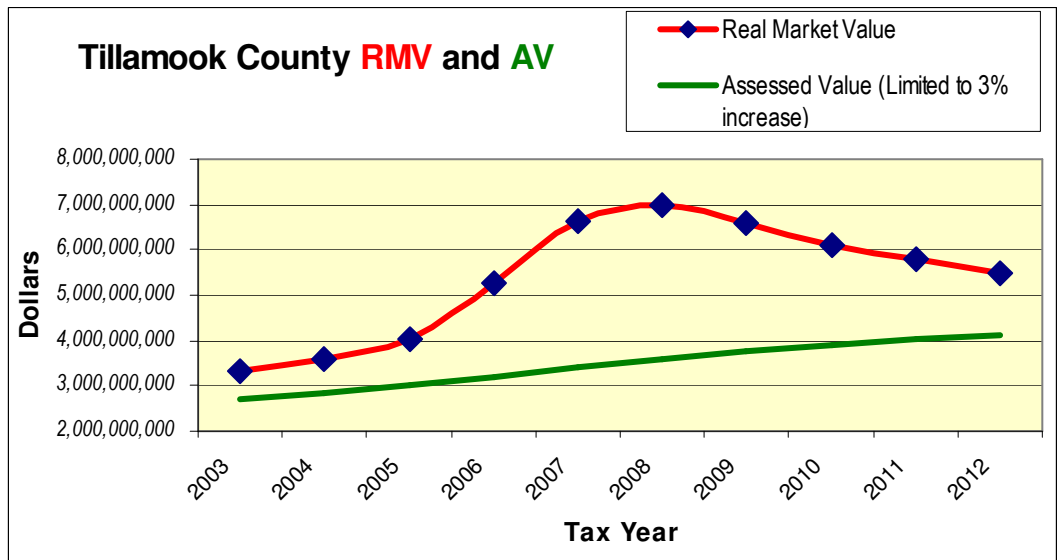
From the desk of the Assessor & Tax Collector - Denise Vandecoevering

"How is taxable value determined?"

Property in Oregon is taxed on its Assessed Value (AV). A property's Assessed Value (AV) is the LOWER of its Real Market Value (RMV) or its Maximum Assessed Value (MAV). Each year, the Tillamook County Assessor determines property Real Market Values (RMV). The Maximum Assessed Value (MAV) is calculated per statute. You are taxed on the LESSER of the RMV or MAV, which is called the Assessed Value (AV) or taxable value.

Since 1997, a property's Maximum Assessed Value (MAV) for property taxes is limited to a 3% increase each year, even though property Real Market Values (RMVs) were generally increasing much faster in the years from 1997 thru 2007. Selling prices and RMVs have decreased over the past several years but the RMVs for most properties still remain higher than the MAV.

If you disagree with the values shown on your tax bill, please contact the Assessment and Taxation Office.



Payments can be made with an electronic check, debit card, or credit card through our website (not in person, via mail or over the phone) at www.co.tillamook.or.us. A bank processing fee will be assessed to the taxpayer making on-line payments. Tillamook County does not retain any portion of the fee.

If mailing your payment, Oregon State law requires that the U.S. Postal Service postmark date is recognized as the mailing date. Since post offices in outlying areas often bring mail to a central location for postmarking, the postmarks may not be applied by the postal service on the day mailed, causing loss of applicable discounts and interest accrual.

Any reference to a mortgage company on your statement is due solely to information received from that mortgage company. If you have questions regarding the mortgage company or their payment of your property tax, please contact the mortgage company directly.

Tillamook County utilizes US Bank's Lockbox Service to streamline our payment processing time. This allows us to update your account to reflect payment as quickly as possible. The service is available only for payments mailed in the return envelope included with the tax statement, **and only through November 15**. The payment center does not recognize post-dated checks. There is a loss of discount and fees incurred on all return checks.

After November 15, remit all payments directly to:
Tillamook County Tax Collector, 201 Laurel Avenue,
Tillamook, OR 97141.

Please make checks payable to:
Tillamook County Tax Collector

THE ABSENCE OF A TRADITIONAL POSTMARK FOR ONLINE BILL PAYMENTS MAY REQUIRE EXTRA TIME FOR DELIVERY.

Online banking has made life a lot easier for many individuals. Consumers who use their bank's services are able to schedule payments directly from their online banking interface. Many find it convenient to use the online banking tools, and save time and postage as well.

If you plan to utilize this type of payment option, please be sure to note how long your banking service needs to process and forward the payment. Most bill payments do not use a conventional postmark that, by law, is required regarding timely or untimely payments. If this is your preferred method of payment, please initiate the payment early enough to reach our office by the deadline. Payments received by this method will be posted "as of" the date the payment was accepted. Payments accepted after the due date, or received after the due date will not be eligible for the discount and will incur interest.

Payments should note a Property Tax Account Number and be made payable to: **Tillamook County Tax Collector.**

Residential Reappraisal Projects: Our staff completed land reappraisal in Oceanside and Garibaldi this past year. Since we completed the land reappraisal work ahead of schedule, we were also able to finish a portion of improvement reappraisal in Garibaldi.

This year we will be working on finishing Garibaldi improvement reappraisal and land reappraisal in Cape Meares, Bay City and Rockaway Beach.

Land Reappraisal

When reappraising land we look at the properties characteristics such as view, topography, development, access and size. Views can change drastically within 10 years time due to tree growth and/or new construction.

Improvement Reappraisal

Improvement reappraisal entails looking at the maintenance and repair work such as painting, roof replacement, and overall condition of the improvement. Most of this work will only affect your real market value. If you have added something new to your property since the last reappraisal, it may affect your taxable value. To affect your taxable value, new improvements have to equal \$10,000 or more in 1 year or \$25,000 accumulated value over 5 years.

Reappraisal Cycle

We are constantly striving to have accurate real market values on the assessment roll. We are working towards a 7 year residential reappraisal cycle. The first cycle will be time consuming as we are updating all inventory/land attributes, floor plans and photos in our system. If you have questions regarding your values, please do not hesitate to contact our staff; we are more than happy to go over the details of your account with you.

Do you have questions or concerns about your property value?

Tillamook County's appraisal staff is available to speak with you regarding concerns you may have about your property's value. You may call ahead to make an appointment with an appraiser, or walk-in to our office any time, Monday through Friday, 8:00 am to 5:00 pm. You may appeal your property's value for the 2012/13 tax year with the Board of Property Tax Appeals. Appeals must be filed with the County Clerk NO LATER THAN December 31, 2012 (offices will be closed on January 1, 2013). Please refer to the back of your property tax statement for more information or call the County Clerk at 503-842-3402.

OTHER DEADLINES:

PROPERTY VAUE APPEALS (BOPTA)

December 31, 2012 (filed with the County Clerk)

PERSONAL PROPERTY RETURNS (BUSINESSES)

March 1, 2013 (late filing penalties apply)

VETERANS EXEMPTION APPLICATIONS

April 1, 2013

SENIOR AND DISABLED DEFERRAL APPLICATIONS

April 15, 2013

2013 OFFICE CLOSURES:

January 1	(New Year's Day)
January 21	(Martin Luther King Day)
February 18	(President's Day)
May 27	(Memorial Day)
July 4	(Independence Day)
September 2	(Labor Day)
November 11	(Veteran's Day)
November 28 & 29	(Thanksgiving)
December 24 & 25	(Christmas)



ARE YOU

Eligible for the Veteran's Exemption?



Veterans who are 40% or more disabled (and surviving spouses who have not remarried) may be entitled to a reduction in property taxes. A one-time application is required—the filing deadline for new applicants is April 1, 2013.

For more information, or to apply for the 2013/14 tax year, please contact the Assessor's Office at 503-842-3400 and ask about the veteran's exemption.

Or the Senior & Disabled Deferral Program?

New applications for the 2013-14 tax year will be available in January. If you would like to apply, or would like more information, please contact our office or check out the changes online at DOR's website: <http://www.oregon.gov/DOR/SCD/c-hanges-impacting-deferral.shtml>, or call 1-800-356-4222.

STICKY NOTE CORNER

Need a Receipt?

Please enclose a self-addressed, stamped envelope or a request note and email address with your tax payment.

Address Changes

If your mailing address has changed, please mark the address change box on the front of your payment coupon and indicate the new address, with signature, on the reverse side. You may also print out a change of address card from our website and mail it to our office.

Still have questions?

Check out the "frequently asked questions" section of our website! Just click on the FAQ link at the top of the Taxation section of our webpage.