



2015

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 Wednesday, November 11, 2015 to observe Veteran's Day.

Due Dates 2015-16 PROPERTY TAXES

First Installment:

November 16, 2015
one-third amount (no discount)
OR.....two-thirds amount (2% discount)
OR.....full amount (3% discount)

Second Installment:

February 16, 2016

Third and Final Installment:

May 16, 2016

NO DISCOUNTS AFTER NOVEMBER 16th.

To avoid interest charges:

You must pay at least one third of your total taxes by November 16th and pay the second third by February 16th and pay the final third by May 16th.

PAYMENT OPTIONS:

BY MAIL: USE THE ENCLOSED WHITE ENVELOPE TO MAIL YOUR PAYMENT BEFORE THE NOVEMBER 16 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.

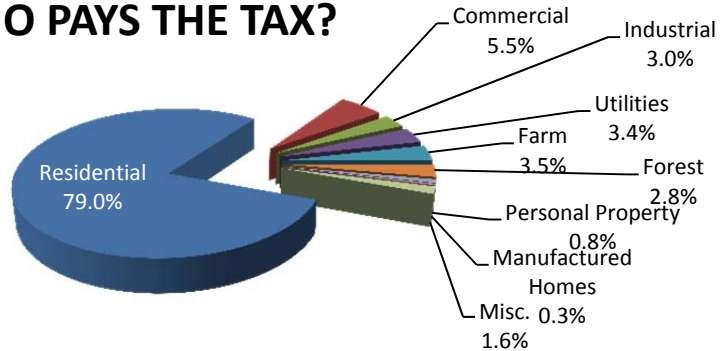
MORE DETAILS POSTED AT RIGHT.

Property Tax focus

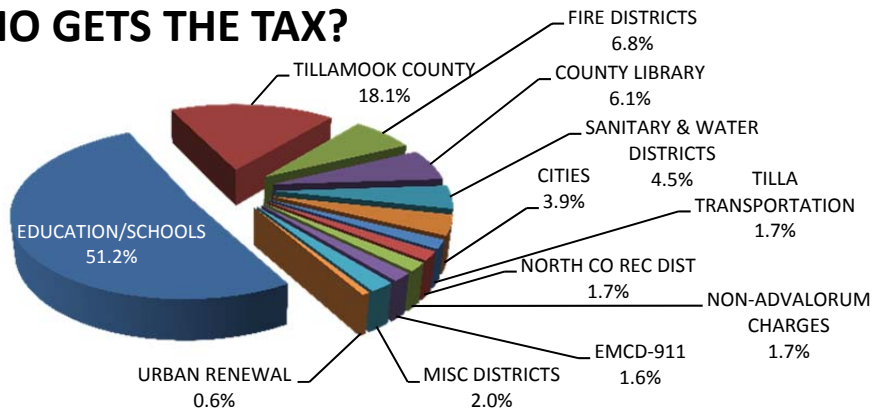
From the desk of the Assessor & Tax Collector - **Denise Vandecoevering**

Charts reflect 2014/15 data; 2015/16 should be similar

WHO PAYS THE TAX?



WHO GETS THE TAX?



Tax Rate Changes:

DISTRICT NAME	2014 RATE	2015 RATE	RATE CHG	% RATE CHG	REASON
TILLA CNTY HOSPITAL BOND	0.1975	0.1181	(0.0794)	-40.20%	HOSPITAL BOND DECREASED/PAYOFF
TILLA CNTY ROAD BOND	0.3466	0.2781	(0.0685)	-19.76%	BOND AMOUNT DECREASED
CITY OF BAY CITY	2.7735	2.4149	(0.3586)	-12.93%	BOND AMOUNT DECREASED
CANNONBEACH RFD	0.5879	0.5119	(0.0760)	-12.93%	BOND AMOUNT DECREASED
TWIN ROCKS WD	0.3911	0.3644	(0.0267)	-6.83%	LEVY AMOUNT DECREASED
NEDONNA RF	0.3186	0.3022	(0.0164)	-5.15%	LOCAL OPTION AMOUNT DECREASED
PACIFIC CITY JW-SA	1.1336	1.0800	(0.0536)	-4.73%	BOND AMOUNT DECREASED
NETARTS-OCEANSIDE SD	2.5614	2.4795	(0.0819)	-3.20%	BOND AMOUNT DECREASED
NESKOWIN WATER AUTH	0.5876	0.5764	(0.0112)	-1.91%	BOND AMOUNT DECREASED
NESTUCCA VALLEY #101	5.4697	5.5621	0.0924	1.69%	BOND AMOUNT INCREASED

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 and allows your tax account to reflect the payment promptly. This service is available only for payments mailed with the corresponding coupon in the return envelope enclosed with the tax statement, and only through November 16, and then again Feb 16 & May 16. The payment center does not recognize post-dated checks. There is a loss of discount and fees incurred on all return checks.

After November 16, remit all payments directly to:

Tillamook County Tax Collector,
201 Laurel Avenue
Tillamook, OR 97141.

Please make checks payable to:
Tillamook County Tax Collector

Our office is not set up to process credit or debit card payments at the counter or over the phone.

HOWEVER.....

Property tax payments can be made on our website at www.co.tillamook.or.us, with a credit, debit card, or electronic check. A fee will be charged by the bank, to the taxpayer making on-line payments.

Convenience fees:

Credit Card-2.49% Electronic checks-flat \$3.00 Signature debit card-flat \$3.95

Tillamook County does not retain any portion of this fee.

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.

Do you rent out your property in Tillamook County as a short term or vacation rental?

If so, you must register and collect Transient Lodging Tax (TLT). The tax began January 1, 2014 and applies to all types of lodging including hotels, motels, resorts, inns, bed and breakfasts, cabins, lodges, guest ranches, apartments, single & multi-family houses, condominiums, RV sites, tent sites and yurts in private and public campgrounds, and any other dwelling units used for temporary overnight stays. You must also comply with county and city short term rental permit requirements. For more information, visit our web site at www.co.tillamook.or.us/gov/comDev/TLT/TLTInfo.htm or contact Tom Steiber, TLT Administrator, phone 503-842-3408 extension 1827, or email tsteiber@co.tillamook.or.us

REAPPRAISAL UPDATE:

There are two main components to review when appraising property. One is the value of the land and the other is the value of the buildings. We worked on both components this year in various areas of the county. **RESIDENTIAL LAND**-For 2014 we were able to complete land setups and field reviews on land in Pacific City, Tierra Del Mar, Woods, and Neskowin. We review things such as views, proximity to the beach, development costs, etc.

For 2015 we completed land setups and field reviews on land in Nehalem, Wheeler, North Fork/Hwy 53 area and rural Bay City.

RESIDENTIAL IMPROVEMENTS-Improvement (building) reappraisal continues in the City of Tillamook. This entails confirming that building square footage is correct along with updating depreciation.

FARM IMPROVEMENTS- The farm appraiser has been field reviewing farms and updating depreciation and account information since 2011. This project is complete for South County and half of Central Tillamook County. The remainder of Central County will be done in 2016 and North County in 2017.

COMMERCIAL- Our Commercial Appraiser has reappraised the majority of taxable businesses in the City of Tillamook. The remaining accounts will be finished in 2016.

RESIDENTIAL PROJECT FOR 2016

RESIDENTIAL LAND-Land setup and reappraisal in rural Tillamook (Kilchis, Sollie Smith, Hwy 6, Trask, and Pleasant Valley areas) is our first project for this year. It is very costly to mail postcards before we arrive so please accept this insert as your notice that we will be in your area sometime this year. Our property appraisers wear a vest with "ASSESSOR" on the back and carry their name badge that identify them as county appraisal staff, so please do not hesitate to ask them for I.D.

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 2015/16 tax year with the Board of Property Tax Appeals. Appeals must be filed with the County Clerk NO LATER THAN December 31, 2015 (offices will be closed on January 1, 2016). 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 VALUE APPEALS (BOPTA)

December 31, 2015 (filed with the County Clerk)

PERSONAL PROPERTY RETURNS (BUSINESSES)

March 15, 2016 (late filing penalties apply)

SENIOR AND DISABLED DEFERRAL APPLICATIONS

April 15, 2016

2016 OFFICE CLOSURES:

January 1	(New Year's Day)
January 18	(Martin Luther King Day)
February 15	(President's Day)
May 30	(Memorial Day)
July 4	(Independence Day)
September 5	(Labor Day)
November 11	(Veteran's Day)
November 24 & 25	(Thanksgiving)
December 23 & 26	(Christmas)



ARE YOU

Eligible for Tax Relief?



Veterans whose primary residence is in Tillamook County and who are 40% or more disabled (and surviving spouses of ANY veteran 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, 2016.

For more information, or to apply for the 2016/17 tax year, please contact the Assessor's Office at 503-842-3400 and ask about the veteran's exemption.

Senior & Disabled Citizens Deferral Program

Applications for Tax Year 2016-17 will be available in January. If you would like to apply, or would like more information, contact our office or check out the changes online at DOR's website: <http://www.oregon.gov/DOR/SCD/changes-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. www.co.tillamook.or.us