Payment instructions

Please send only a check or money order with your payment stub. **DO NOT** mail cash. **Your cancelled check is proof of payment.**

Property tax payments MUST be credited to the earliest year that taxes are due.

Tax statements for **less** than $40 must be paid in full.

Discounts/payment schedule (choose one)

To receive a discount, payments **MUST** be delivered, U.S. postmarked, or transmitted by private express carrier on or before November 15. Returned checks may cause a loss of the discount.

To receive any applicable discount you **MUST** make:

- **Full payment—**Receive a three percent (3%) discount on the amount of current year tax, as shown on your tax statement, if full payment is delivered, U.S. postmarked, or transmitted by private express carrier by **November 15.**
- **Two-thirds payment—**Receive a two percent (2%) discount on the amount of current year tax paid, as shown on your tax statement, if two-thirds payment is delivered, U.S. postmarked, or transmitted by private express carrier by **November 15.** Pay the final one-third (with no discount) by **May 15** to avoid interest charges.
- **One-third payment—**No discount allowed. Pay one-third by **November 15,** followed by another one-third payment by **February 15.** Pay the final one-third balance by **May 15.**

Interest is charged at a rate of 1.333% monthly, 16% annually. Interest is accrued on past due installment payments accordingly:

- First one-third installment payment, interest begins accruing on **December 16.**
- Second one-third installment payment, interest begins accruing **February 16.**
- Remaining one-third payment, interest begins accruing on **May 16.**

If the 15th falls on a weekend or legal holiday, the due date will be extended to the next business day.

Delinquent taxes and lien dates

All personal property tax is delinquent when any installment is not paid on time. The responsible taxpayer can be served with a warrant 30 days after delinquency. Personal property can be seized and other financial assets can be garnished.

Real property tax is delinquent if not paid by May 15. Foreclosure proceedings on real property begin when taxes have been delinquent for three years.

(*) Accounts subject to foreclosure

Real property tax accounts with an unpaid balance for any tax year marked with an (*) on the front of this statement are subject to foreclosure if not paid on or before May 15. Payments **MUST** be applied to the oldest tax first.

Review your value

If you think your property value is incorrect or if there has been a change to the value that you did not expect or understand, review it with the county assessor's office. Many assessors provide value information online. Visit your county assessor's website or call them for more details.

Appeal rights

If you think the **VALUE** of your property as shown on this statement is too high, you can appeal. Your appeal is to the county board of property tax appeals (BOPTA), except for state appraised industrial property. To appeal industrial property appraised by the Department of Revenue, you must file a complaint in the Magistrate Division of the Oregon Tax Court.

If you disagree with a **PENALTY** assessed for late filing of a real, personal, or combined property return, you may ask the county BOPTA to waive all or a portion of the penalty. See www.oregon.gov/dor/programs/property/pages/property-appeals.aspx.

When and where to appeal to BOPTA

File your petition by **December 31** with the **county clerk** in the county where the property is located. You can get petition forms and information from your **county clerk,** or at www.oregon.gov/dor/forms.

What to pay if you appeal

Follow the payment schedule to avoid interest charges and to receive applicable discounts. If your tax is reduced after appeal, any overpayment of property tax will be refunded.

Tax statement information is available in alternate formats, in compliance with the Americans with Disabilities Act (ADA). Contact your county tax collector.

Mailing address change request (Mailing address changes only. An address change requires the owner's signature. Additional documentation may be required for name changes.)

Date: _____ Account number(s): _____

Name: _____

New mailing address: _____

_____

Phone: _____

Email: _____

Signature: X _____