

# 2023–2024 PROPERTY TAX SUMMARY

## YAMHILL COUNTY, OREGON



### YAMHILL COUNTY THEN & NOW

Yamhill was the second of the four original districts created by the Provisional Legislature in 1843. The county was named for the original inhabitants of the area, the Yamhill Indians, a tribe of the Kalapooian family, who lived around the Yamhill River. The earliest non-native settlers entered the area in 1814. Most were employees of the fur companies operating in Oregon. Many immigrants who came over the Oregon Trail in 1843–1844 settled in the Yamhill region, which became the agricultural center of the Willamette Valley.

Today, Yamhill County consists of 709 square miles. The county is part of the Portland Vancouver Metropolitan Statistical Areas and shares borders with Washington County to the north, Tillamook County to the west, Polk County to the south, and Marion and Clackamas Counties to the east. There are 10 incorporated cities within Yamhill County. McMinnville, the county seat, and Newberg are the two largest; in 2022, nearly 55% of Yamhill County's population lives in one of these two cities. State Highways 99W and 18 are major arterials traversing northeast and southwest, respectively. State Highways 47 and 219 travel north and south.

Yamhill County is the center of Oregon's wine industry, which drives an important tourism industry. Yamhill County ranks high among Oregon counties in annual market value of its agricultural production. Today, the county's primary industry is agriculture, specifically grapes, wheat, barley, horticulture, and dairy farming. About one third of the county is covered with commercial timber—logging and timber products are an economic mainstay of the western part of the county. In 2022, the population of Yamhill County was 110,281 with a median age of 39. The median household income was \$77,267 across approximately 41,263 housing units.

### TAX & ASSESSMENT REPORTS

Oregon law requires the County Assessor to submit a certified copy of the summary of the tax roll to the Director of the Department of Revenue.

This report is due within 10 days after the tax roll is delivered to the tax collector, but no later than November 4.

This report is known as the Summary of Assessments and Levies and is often referred to as the SAL report. Copies of current and historic SAL reports are available on the county Assessor/Tax Collector Department website.

**Please [visit our website](#) for current reports regarding consolidated tax rates, district distribution percentages and amounts, the top 10 taxpayers per district, and more.**

# How are Taxes Assessed?

In Oregon, there are two values assessed each year for each tax lot. These are the real market value (RMV) and the maximum assessed value (MAV). The RMV is what the assessor's office believes a property would sell for on January 1 of any given year. As the real estate market goes up and down, so does the RMV. The MAV, on the other hand, is established when a property is created based on a formula established in Article XI, Section 11 of the Oregon Constitution (Measure 50). Assuming there are no changes to the property, the MAV increases by 3% each year. The lower of these two values is used as the assessed value (AV).

The tax rate, or levy rate, for each property varies based on which taxing districts the property is in. Examples of taxing districts include city governments, school districts, fire districts, etc. The Oregon Constitution allows a district to annually levy a tax within its permanent rate limit. A permanent rate is an ad valorem property tax rate limit expressed in dollars per thousand of assessed value.

Districts are also authorized by statute to ask their voters for permission to issue general obligation bonds. When voters approve bonds, they give the local government authority to levy property taxes each year to pay the principal and interest on the bonds. The rate is calculated each year by dividing the levied amount for the entire taxing district by the assessed value of all properties within that district.

The rates of all taxing districts within the same tax code area are combined to get that tax code area's total tax rate. For example, the assessor calculates the rate for the McMinnville School District and the City of McMinnville separately, then combines those rates for all properties that pay taxes to both taxing districts. Taxes are extended against individual properties as a rate per \$1,000 of assessed value.

## Compression

Taxes are separated into two categories: education and all other government services. If the amount of tax calculated for a property is more than \$5 per \$1,000 of RMV for education or \$10 per \$1,000 of RMV for all other government purposes, the taxes in that category are reduced (compressed) to fall within the limit.

## ASSESSORS & TAX COLLECTORS IN OREGON

### County Assessor

The County assessor is responsible for determining the value of all taxable real and personal property in the county (ORS 308.232). In Yamhill County, the assessor works with a staff of licensed appraisers. An appraiser analyzes each new real property account and applies standardized appraisal methods to determine the property's real market value (RMV). Usually, existing real property accounts are not physically reappraised every year. Instead, they are trended based on sales of similar properties.

In addition to real property accounts, the assessor's office establishes the value for Business Personal Property accounts. These accounts include the assets of all businesses outside of their real estate—items such as office supplies, furniture, and restaurant equipment. Business Personal Property accounts are valued

based on annual returns that must be submitted to our office by the owner or person in possession of the assets.

In addition to a property's RMV, the assessor calculates each property's maximum assessed value (MAV) and assessed value (AV). While calculating MAV, the assessor must take into account building additions, major improvements, subdivided tax lots, and other exceptions to the formula contained in Measure 50. The assessor also adjusts the MAV for exemptions or special assessments that are allowed by law, such as the exemption for the property of disabled veterans or the special assessment of farmland.

After establishing the RMV, MAV, and AV for each property, and factoring in any exemptions and special assessments, the assessor must calculate the tax rate for each taxing district

*(Continued on page 3)*

(Continued from page 2)

within the county. They then apply that tax rate to each property's assessed value to calculate the taxes that will be owed for each property.

After calculating the taxes to be imposed on all taxable property in the county, the assessor certifies the assessment and tax roll to the county clerk. The clerk issues a warrant to collect the taxes. The tax roll is then turned over to the tax collector.

## County Tax Collectors

The county tax collector is responsible for collecting all property taxes. The tax collector mails the property tax statements and receives the payments. In 2023, the Yamhill County Office of Assessment and Taxation will collect and distribute more than \$171 million.

If a taxpayer fails to pay on time, the tax collector computes the delinquent interest they owe and mails a notice of delinquency. After taxes on real property

have been delinquent for three years, the tax collector begins foreclosure proceedings on the property. At the end of the foreclosure process, the property is sold to satisfy the tax lien. For personal property with delinquent taxes, the tax collector issues a warrant and records the warrant with the county clerk. The property can be seized and sold at auction to satisfy the tax lien. The tax collector can also seize or garnish other assets of a person owing taxes on personal property.

The tax collector also prepares a tax percentage distribution schedule from the tax roll information provided by the assessor (ORS 311.390). This schedule dictates how the funds collected are distributed to the taxing districts. To determine each district's distribution percentage, the amount of tax imposed for each taxing district is divided by the total tax imposed in the county. The assessor gives the percentage distribution schedule to the county treasurer and finance department. Payments are collected and distributed to the appropriate taxing districts.



## YAMHILL COUNTY ASSESSMENT & TAX

In Yamhill County, the elected Assessor also acts as the County Tax Collector. This is common throughout the more metropolitan counties in the state. Currently there are at least 10 counties in

Oregon where the Assessor also performs the duties of the County Tax Collector.

Joining these two functions works very well in Yamhill County. Our Assessment and Tax office is fully integrated. This allows us to be more knowledgeable of the entire property tax system and allows us to allocate resources at different times of the year when any portion of the annual appraisal or tax cycle requires.

In addition to our appraisal staff, our office has dedicated personnel to oversee property tax exemptions, veterans exemptions, property special assessments (deferral programs) and senior deferral programs.

We strive to exceed the expectations of the citizens and districts we serve. If we can assist you in any way, please call us at 503-434-7521 or email us: [assessor@co.yamhill.or.us](mailto:assessor@co.yamhill.or.us)



Derrick Wharff, Yamhill County Assessor & Tax Collector

### **CONTACT US!**

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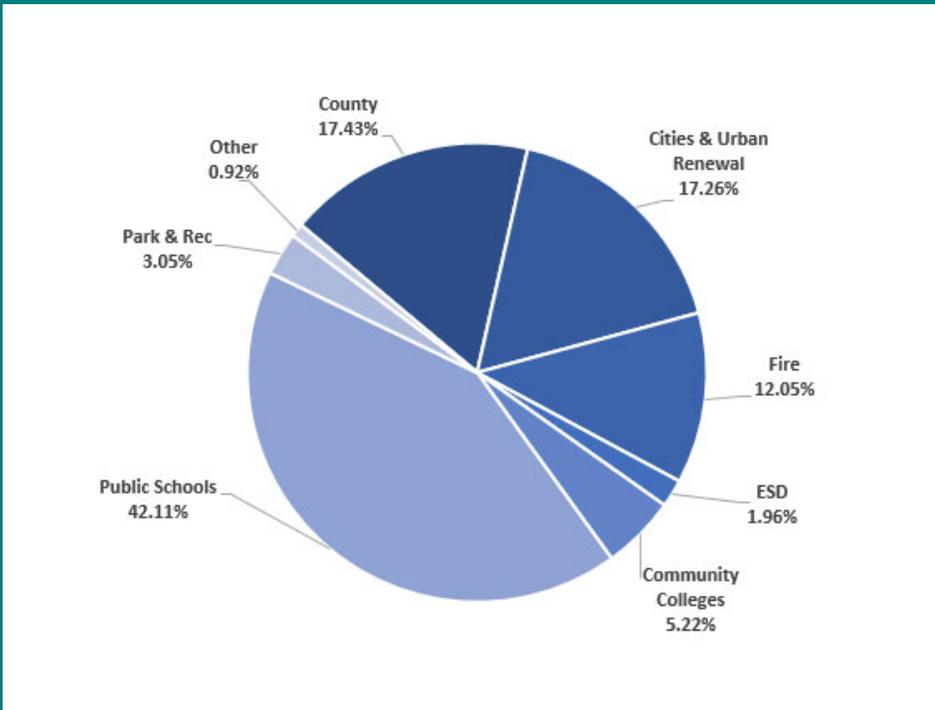
[assessor@co.yamhill.or.us](mailto:assessor@co.yamhill.or.us)

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# YOUR TAX DOLLARS AT WORK

## SUMMARY OF ASSESSMENT & TAX ROLL 2023–2024



### Number of Districts by Type

#### Government Districts

County	1
Cities	11
Urban Renewal	5
Fire Service	11
Parks & Rec	1

#### Education Districts

Schools	11
Colleges	2
ESD	2

**Total To Collect: \$171,720,805.53**

## TAXES COLLECTED AND DISTRIBUTED

This chart shows data regarding assessment and tax for the past four years. The Total Taxes column shows all taxes levied countywide as well as additional fees, such as special assessment disqualification amounts. The amount in the General County Fund shows the amount of taxes that went toward programs and facilities run by Yamhill County (this amount is included in the Total Taxes value). The Change columns show the increase in total taxes from the previous year.

Tax Year	Real Market Value	Taxable Value	Total Taxes	General County Fund	Change Amt.	Change %
2019–20	\$17,224,413,368	\$9,540,085,159	\$140,486,307	\$24,893,062	\$5,318,104	3.93%
2020–21	\$18,086,536,326	\$9,978,903,641	\$145,760,403	\$26,036,988	\$5,274,096	3.75%
2021–22	\$21,108,933,871	\$10,457,434,932	\$155,329,178	\$27,305,468	\$9,568,776	6.56%
2022-23	\$25,683,871,648	\$10,956,349,660	\$161,542,082	\$28,565,886	\$6,212,904	4.00%
2023-24	\$27,335,005,947	\$11,558,287,228	\$171,720,805	\$29,938,181	\$10,178,723	6.30%

# PROPERTY TAX EXEMPTIONS

## REAL AND PERSONAL PROPERTY

Exemption Type	Assessed Value Exempted
School Districts	\$204,956,628
Literary, Charitable, and Scientific Organizations	\$179,578,428
Cities & Towns	\$160,748,446
Churches & Religious Organizations	\$106,178,443
Federal Government	\$97,434,559
Academies and Day Care Facilities	\$97,125,101
Housing Authorities	\$60,727,482
Public Owned	\$36,128,560
Yamhill County	\$28,191,417
War Veterans & Spouses	\$23,862,109
State of Oregon	\$11,275,248
Business Personal Property	\$10,236,186
All Other Exemptions	\$19,766,426

### Property Tax Exemptions Information

- Disabled Veterans and Surviving Spouses of Veterans: See the [Veteran Forms](#) section of our website
- Exemptions based on non-profit status of the owner or lessee: See the [Exemptions Page](#) of our website
- Personal Property Exemptions (including Environmentally Sensitive Logging Equipment, food processors, and bucket lifts): See the [Business Property Hub](#) on our website

### Where can I find my Tax Rate?

1. Locate your Tax Code Area in the upper right-hand corner of your tax statement.

7/1/2019 to 6/30/2020 REAL PROPERTY TAX STATEMENT  
 YAMHILL COUNTY, OREGON 535 NE 5TH ST., ROOM 42, MCMINNVILLE, OR 97128 (503) 434-7521

PROPERTY LOCATION: \_\_\_\_\_ ALT NO: \_\_\_\_\_ ACCOUNT NO: 40.1  
 Acres: \_\_\_\_\_ Tax Code Area: 40.1

2. Open the [2023–2024 District Consolidated Rates table](#).
3. Locate your tax code area on the table. The total tax rate (or “levy rate”) is listed at the bottom of the chart.

Code 40.1 LAFAYETTE	
Yamhill County	2.5775
Yam. Co. Ext. Serv.	0.0449
Yam. Co. Soil & Water	0.0354
S.D. 40 - McMinnville	6.7363
Willamette Regional ESD	0.2967
City of Lafayette	4.2439
Chemeketa Library	0.0818
Chemeketa Comm. Coll.	0.8861
	<b>14.9026</b>

# LOCAL BUDGETING FOR TAXING DISTRICTS

**Four types of property taxes may be imposed (OAR) 150-294-0300.**

## Permanent Tax Rate

The Permanent Tax Rate is the tax rate calculated by the Department of Revenue for the 1997–98 tax roll or as subsequently adjusted. In the case of districts that have never levied a tax, it is the tax rate adopted by voters.

## Bond Levy Taxes

A Bond Levy is a levy for payment of bond principal and interest for general obligation bonds. Bonds must be adopted by voters within the affected District.

## Local Option Taxes

A Local Option Tax is an ad valorem property tax that exceeds the limitation of the Article XI, Section 11 of the Oregon Constitution. The tax must be adopted by voters.

## Urban Renewal

An Urban Renewal Special Levy is the amount an urban renewal agency can collect in addition to the amount collected by applying the rates of the taxing districts in the plan area to the increment value in the plan area in order to carry out the urban renewal program.

## New Money Measures & Bond Debt

District	Type of Levy	Purpose	Rate per 1K
Sherwood School District	Local Option	Maintain Class Size	\$1.50

## Districts Levying Existing Bond Debt

District	Bond(s)	1st Tax Year	Maturity	2022	2023	Δ \$ '23	Δ % '23
Amity Fire	3,745,000	2009-10	2028-29	\$284,780	\$291,712	\$6,932	2.43%
Amity Schools 4J	29,400,000	2022-23	2046-47	\$1,501,164	\$1,490,000	-\$11,164	-0.74%
Carlton Fire New	1,250,000	2007-08	2026-27	\$121,875	\$117,920	-\$3,955	-3.25%
Chehalem Park and Rec.	19,900,000	2015-16	2034-35	\$1,355,225	\$1,371,725	\$16,500	1.22%
Chemeketa Comm. Coll.	92,000,000	2008-09	2026-27	\$11,800,000	\$11,550,000	-\$250,000	-2.12%
City of Carlton	975,000	2015-16	2034-35	\$69,000	\$71,000	\$2,000	2.90%
City of Dundee	2,578,000	2015-16	2040-41	\$153,433	\$153,433	\$0.00	0.00%
City of Lafayette	5,200,000	2019-20	2048-49	\$221,500	\$228,500	\$7,000	3.16%
City of McMinnville	24,000,000	2015-16	2032-33	\$2,934,540	\$3,091,410	\$156,870	5.35%
Dayton Schools	11,000,000	2019-20	2038-39	\$1,448,900	\$1,448,900	\$0.00	0.00%
Dundee RFPD	1,290,000	2012-13	2036-37	\$82,000	\$79,000	-\$3,000	-3.66%
Gaston Schools	12,000,000	2016-17	2045-46	\$583,000	\$610,000	\$27,000	4.63%
Hillsboro Schools	408,000,000	2018-19	2038-40	\$39,800,742	\$42,383,478	\$2,582,736	6.49%
McMinnville Schools	89,400,000	2016-17	2037-38	\$10,570,000	\$10,787,000	\$217,000	2.05%
Nestucca Val. Schools	25,700,000	2017-18	2038-39	\$2,175,000	\$2,360,000	\$185,000	8.51%
Newberg Schools	141,000,000	2021-22	2050-51	\$6,441,606	\$6,492,400	\$50,794	.79%
Portland Comm. Coll.	450,000,000	2023-24	2037-38	\$62,999,049	\$61,183,618	-\$1,815,431	-2.88%
Sherwood Schools	247,500,000	2017-18	2047-48	\$15,371,195	\$16,890,635	\$1,519,440	9.88%
Tualatin Valley F&R	122,000,000	2022-23	2030-31	\$10,018,818	\$10,199,214	\$180,396	1.80%
Willamina Schools	2,000,000	2014-15	2023-24	\$275,000	\$300,000	\$25,000	9.09%
Yamhill Carlton Schools	14,200,000	2016-17	2035-36	\$994,723	\$1,020,885	\$26,162	2.63%