

Property Tax Payment Procedure



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Each year by October 25, the county tax collector sends out statements (or bills) for taxes on each piece of property on the tax roll. As an owner of real or personal property, your statement will be mailed directly to you. If your taxes are paid by an agent designated by you in writing (such as a mortgage company), tax statement information is also sent to them.

You must keep the tax collector informed of your correct mailing address for your tax statement. Even if you don't receive a tax statement, you must pay your taxes.

Multiple statements

If the boundary of a taxing district crosses your property, you may receive two or more tax statements. For example, if the city limits cross your property, one tax statement would cover the part of your property within the city. The other statement would cover the part outside the city. In some counties, both portions may be combined on one statement.

If you are assessed for both real and personal property, you will receive a tax statement for each.

If you own and live in a mobile home and own the land on which it is located, you may receive two tax statements. One will show taxes on the mobile home. The other statement will show taxes on the land and permanent fixtures such as buildings, concrete slabs, sidewalks, patios, etc. These are referred to on the statement as "improvements."

Payment dates

You may pay your property tax in one lump sum or in three equal installments. Due dates are:

November 15 First one-third payment

February 15 Second one-third payment

May 15 Final one-third payment

Tax of less than \$40 can't be paid in installments. If the 15th falls on a weekend or legal holiday, the due date will be extended to the next business day.

Discount, interest, and liens

When you pay the full amount of your tax by November 15, you get a 3 percent discount. If you pay two-thirds of the tax by November 15, you get a 2 percent

discount. To get a discount on your current year's tax bill, all delinquent taxes, penalty, and interest must first be paid in full.

The tax collector will apply an amount toward the current year's taxes only **after** your tax payment has been credited to any past outstanding taxes.

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.

Past due amounts will be shown on your tax statement, but the amount shown may not include interest. The tax collector will compute the interest due when you make your payment.

Taxes on both real and personal property become a lien on July 1.

Ownership changes

If you are buying property on a contract, the tax statement will be mailed to the legal owner. However, the legal owner may request in writing that the tax collector mail the statement to you.

Ownership changes made after July 1 may not be shown on the tax statement sent in the fall. If you have bought property since July 1 and you don't get a tax statement by November 1, contact the tax collector for the amount owed. You must pay your tax by the due dates to avoid interest and penalty.

If you think you owe property taxes, but haven't received a tax statement, you may pay an estimated amount to the tax collector. When the actual amount is known, you may get a refund or owe additional taxes.

Do you have questions or need help?

www.oregon.gov/dor
503-378-4988 or 800-356-4222
questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.