

# County tax bill details, deadlines ...

(Continued from page 5)

to receive the discount; prevent holiday mailing delays; and avoid interest on delinquent payments.

According to the county: "Generally the AV of a property can only increase 3 percent from one year to the next. The required 3 percent increase is the result of Measure 50, a constitutional amendment approved in 1997 by Oregon voters. It requires a rollback of the 1997-98 AV to the 1995-96 level minus 10 percent.

"Each subsequent year, Measure 50 requires the maximum AV to increase by 3 percent annually unless it exceeds the real market value of the property.

"Thus, the AV of most properties increases by 3 percent from the prior year," the county said.

The county continued: "The issue of maximum AV and real market value will come to the forefront for approximately 2,000 mobile-home owners this year. The real market value has generally declined over time, but this year has risen because mobile-homes represent a housing option to the real estate market.

"In past years, real market value was the lower limit for AV, as maximum AV was higher. An increase in market value for many mobile-homes will cause a direct increase in AV, as the maximum AV set in years before was higher than market value of previous years.

"If there is new construction," said the county, "a new parcel, a new subdivision or the removal of a special assessment, the AV may increase more than 3 percent.

"The new construction or increased real market value must usually exceed \$10,000 in one year, or an accumulated \$25,000 during five years to be added. If added, it is included in the AV at a ratio intended to reflect the percentage

that AV of unchanged property of the same class has to market value.

"In no instance will the AV be more than the real market value of the property," the county said.

"If a property was valued less than the maximum AV last year, the AV could be increased more than the 3 percent limited by the real market value or the maximum assessed value, whichever is less. Properties are not revalued due to sales or transfers to a new owner," the county said.

"Permanent property tax rates have been calculated and certified for each taxing district," said the county. "Besides the permanent rates, the individual districts can levy, with voter approval, local option levies and bonds. The local option levies can be for up to five years, unless they are used for capital construction, and bond levies generally are for approximately 20 years.

"Property owners are billed only for taxes due to the districts where the property is located. For example, property outside city limits does not pay city taxes; or property in one school district does not pay at the other school district rates.

"Measure 5, a constitutional amendment OK'd by Oregon voters in 1990, is still in effect. This creates a permanent limitation," said the county, "on property taxes of \$10 per \$1,000 of real market value for general government services, and \$5 per \$1,000 of real market value for education services, excluding bonds."

The per-acre charge for state fire patrol, imposed by the state forester, decreased to .9465-cents this year. This compares with \$1.0129 per acre in 2003, and \$1.4042 per acre for 2002.

New for this year is a change in forestland special assessment valuation. The Legislature changed forestland assessment laws effective for this tax year.

The change increased the specially assessed value of most forestland.

Approximately 600 forestland owners, who opt into a new forest program, received a lesser increase than other forestland owners by accepting a severance tax. The result is that the total of all forestland AVs increased 60.6 percent from the valuation in 2003, said the county

### Valuation Review Requests Due Dec. 13

Property tax bills also serve as a "notice of change of AV" from the assessor. Property owners who disagree with the values shown on their bill have several appeal rights.

\*First, they can go to the assessor's office in the county courthouse in Downtown Grants Pass and ask for a review. The assessor asks that requests for valuation reviews be submitted by Dec. 13, as the review and all associated paperwork must be completed and taxpayers notified prior to Dec. 31.

If the assessor agrees that the value should be reduced, "that can be done."

\*If he does not agree, or the owner is not satisfied with the reduction, the owner can appeal to the Board of Property Tax Appeals, a local board of citizens that will conduct a hearing; consider the information presented; and make a decision.

Appeals to the board must be filed on or before Dec. 31.

\*Decisions from the board can be appealed to the Magistrate Division of the Oregon Tax Court, the county said.

Property owners who want more information can contact the county assessor's office at 474-5260, or the tax collector's office at 474-5175. The offices are in the basement of the county courthouse.

Assessor office hours are 8 a.m. to 5 p.m.; tax collector office hours are 9 a.m. to 5 p.m. Mondays through Fridays.



**JV TEAM SACKED** - Illinois Valley's JV football team lost to Henley in Cave Junction on Thursday, Oct. 21. The Cougars were defeated 36-6 by the Hornets.

## Varsity grid squad loses

It appeared that Illinois Valley would emerge with a tie vs. Henley, but a 70-yard TD run by Ian Moore was called back with 1:20 remaining.

Henley won 36-28 in Klamath Falls on Friday night, Oct. 22, putting the Cougars at 0-4 in the Sky-line Conference.

I.V. coach Bob Thornhill questioned the official's ruling about a block in the back at the line of scrimmage, but the call-back remained.

Had the Cougars' TD counted, they could have tied the score with a 2-point conversion.

A standout for I.V. was fullback Danny Grebisz, a senior. He scored three TDs, and rushed for 227 yards on 10 carries.

I.V. will host the Phoenix Pirates on Friday, Oct. 29 at 7 p.m.

## City has new contract cop

There's a new deputy in town -- Ray Webb -- whose report to the Cave Junction City Council was read during its meeting on Monday night, Oct. 25 in city hall.

Webb is the city's new contract officer under an arrangement with Josephine County Sheriff's Office (JCSO)

Webb, with JCSO since August 1999, patrols with his K-9 partner,

"Danno." He wrote that he has been working on various city problem areas, including illegal drug use.

His report on September statistics notes that no stolen cars were reported during the month. Overall, there were 289 calls or incidents and 19 arrests.

Councilman Rita Dyer asked if Webb could come to a council meeting, and Mayor Ed Faircloth said he would check on it.

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She got her looks from her father. He's a plastic surgeon.

Outside of a dog, a book is man's best friend.  
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- Groucho Marx -

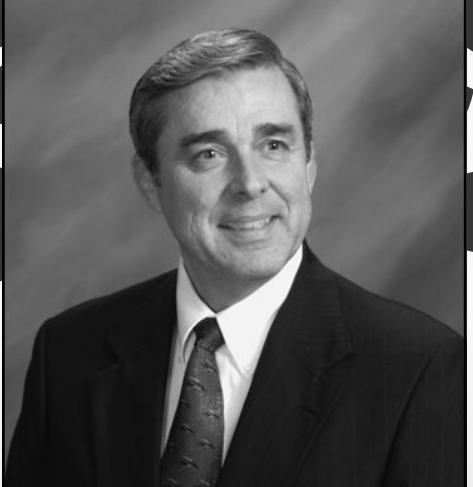
## Report says Oregon pays less for car insurance

Oregonians spend less than the national average for personal automobile insurance, according to a recent comparison, said Oregon Dept. of Consumer & Business Services.

The estimated average expenditure per insured vehicle for personal auto insurance in Oregon was \$682 during 2002. That compares to the national average of \$774.

The report is by the National Association of Insurance Commissioners.

Oregon auto insurance costs during '02 were less than California's \$778 and Washington state's \$788.



# ELLIS FOR COMMISSIONER

\*Commissioners need to have a financial and managerial background. I have both the background and the backbone.

\*Public Safety: family wage jobs; planned growth; improved senior/disabled services; protecting taxpayers dollars; and adjusting the excessive salaries, vacation, managerial/staff ratios.

\*On water resources, I would save Savage Rapids Dam and complete Elk Creek Dam.

*"Hard working, consistency, ethics... it is my pleasure to support my friend Dwight Ellis."*

- Senator Jason A. Atkinson

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