

Forest land and utilities increase in value

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since the completion of the Fred Meyer retail complex south of town.

County wide, total assessed value is \$2,804,727,094 or 9.38 percent higher than last year. The \$240 million-plus increase is due to the three percent increase allowed under Measure 50, new construction, a \$41.50 million increase in utility value and a \$64 million increase in the value of certain forest land.

Taxing districts in the Nehalem Valley and Clatskanie will benefit the most from these value increases, particularly the increase in forest land values and steep increases in the value of PGE's Beaver power generating facility Clatskanie and NW Natural's new natural gas pipeline from Mist to Washington County.

Rainier area taxing districts will again see revenues decrease due to a loss of nearly \$16 million of utility value for the Trojan Nuclear Power Plant. A recent decision by the Oregon Public Utility Commission which prohibits PGE from including the cost of Trojan in the rates it charges, will likely mean the value of Trojan will drop to near zero for the 2001-02 tax year. The plant's current value is \$227,025,300 with property taxes of \$2,099,371.

County wide, the market value of all taxable property increased from \$3.21 Billion to \$3.50 Billion, an increase of 9.14 percent. Rural Clatskanie properties appreciated in value nine percent, but the value of most residential property increased two-six percent.

Despite the increases in market value, property taxes are based on assessed values limited by Ballot Measure 50. Measure 50, approved in May 1997, reduced assessed values for the 1997-98 tax year to the 1995-96 market value, less 10 percent. Each year after 1997-98, the assessed value is limited to a 3 percent increase, unless the property is improved, subdivided, re-zoned or disqualified from special assessment or exemption.

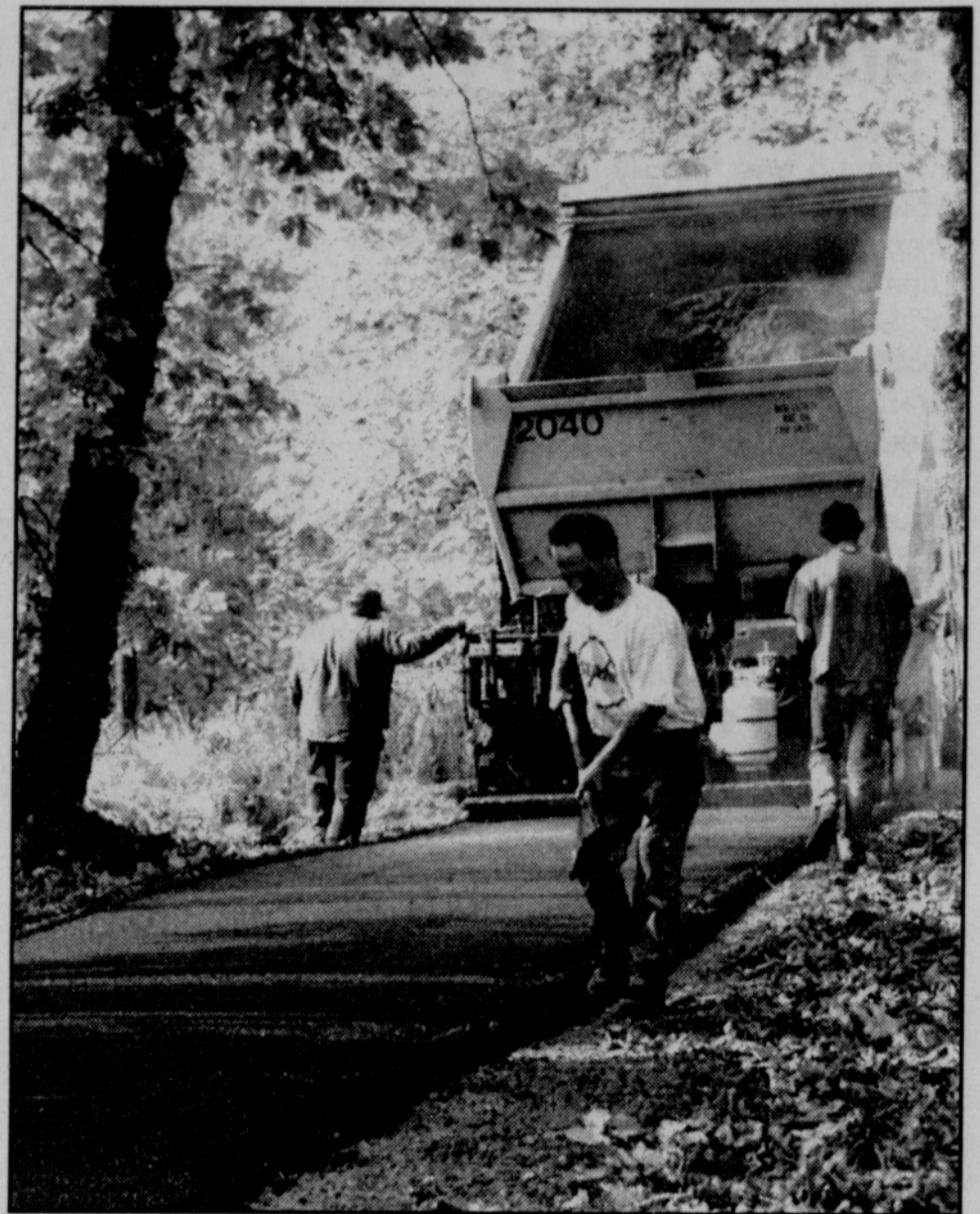
The first payment of the tax bill is due by November 15 with at least one third of the amount due at that time. The second and third installments are due by February 15 and May 15, however, the County does not send out statements for the February and May payments.

A three percent discount is applied if the entire amount due is paid by November 15. If two thirds of the bill is paid by November 15, a two percent discount of the amount paid will be allowed.

Payments can be made at any branch of the St. Helens Federal Community Credit Union, all branches of Western Bank and the St. Helens branch of Bank of the West. However, if taxes are owed from previous years, payment cannot be taken by the banks.



Paving of the Banks-Vernonia Linear Park extension from Anderson Park to Lake Vernonia went quickly and smoothly as the contractor, Chief Excavation, Inc., was able to take advantage of nearly perfect weather in late October. Trucks backed down the trail from the junction at the transfer station with each load of asphalt that was delivered.



Property taxes may be appealed

Property owners may appeal the value of their property, as in prior years. However, if the appeal results in a lower market value, there would be a reduction in the taxes due only if the market value falls below the assessed value.

The deadline for filing an appeal is **January 2, 2001**. Appeal forms are available from the offices of the county clerk or the county assessor.

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