

ABOUT YOUR PROPERTY TAX

HOW IS THE INDIVIDUAL TAX BILL FIGURED

(Part I)
Each Individual Tax Bill Is Determined by County Assessor

When the taxing district's levy is handed to the assessor, his job of apportioning the bill begins. He starts by accumulating all assessed values located in the confines of that district. He totals all assessed values in the district and this total is sometimes called the assessed valuation of the district. Now he has two figures: one is the levy, and the other is

the total assessed value. A Mill Is One Tenth of a Cent To determine the tax rate, he divides the district assessed value into the amount of the levy. Such a rate would be in fraction of dollars to be levied against each dollar of assessed valuation. This, however, is commonly converted into mills which are actually one-tenth parts of a penny. One mill of tax means one-tenth of one cent tax on each dollar assessed value. Thus, to express his rate in mills, the rate of taxation is multiplied by 1,000. The millage rate is in tenths of a cent per dollar of assessed valuation which is equivalent to one dollar tax per thousand dollars of assessed value. The whole process is repeated for each taxing district as soon as its levy becomes known to the assessor.

Each district is confined to definite boundaries. Each separate, taxable property is also located in a definite manner. Thus, it can be seen that the number and kind of taxing district millage affecting each property is determined through location. For example, suppose that your acreage is totally located in three separate districts. You tax millage rate would be the combined millage of these three districts. This process for combining millage for your location is called consolidation, and the total rate is known as the consolidated millage.

SUMMARY
The assessor determines the rate of taxation for each taxing

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Consolidated Millage 78.7 mills
What is his tax bill?
78.7 mills X \$2,600 equals \$204.63

What is his tax bill?
61.8 mills X \$2,600 equals \$160.68

1,000
Answer: His tax bill would be \$204.63.

1,000
Answer: His tax bill would be \$160.68.

Different Taxing Districts Cause Large Differences in Tax Bills

James Smith, his neighbor, lives across Alhambra Street and just out of the city. His house was built by the same contractor and with practically identical specifications. It, too, has an appraised value of \$13,500 and an assessed value of \$2,600. He lives in these taxing districts:
a. County of Empire—20.6 mills
b. School District N—36.2 mills
c. Fire District 11—5.0 mills
Consolidated millage 61.8 mills

After comparing typical owners we find a large difference between tax bills, resulting entirely from different consolidated millages.

(To Be Continued)

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district through relating the district's money requirements to the total assessed valuation of the district. This rate is in one-thousandths of a dollar of tax per dollar of assessed valuation. This process for determining the millage for each taxing district is known as computing the millage rates.

The location of property in the county determines which combinations of these separate millages of levy will apply. When they are added together, they form the consolidated millage.

Assessed Value and Millage Of Levy Determine The Individual Tax Bill

Once the assessor has determined the millages of levy to apply for each taxing district and once he has totaled the millages for each code area, the process of determining individual tax bills is simplified. He will only need to know the consolidated millage and the assessed value of the property. As we have seen, this consolidated millage is merely the sum of individual tax millages as applied to this property. The assessed value is the market value properly scaled down by the assessor's computation. In

the matter of estimation of market value the assessor is guided by those portions of the Oregon Constitution and Statutes that apply. In the matter of scaling down market value to assessed value he is required to apply a uniform percentage against all property.

The tax then is the product of consolidated millage and of the assessed valuation. The answer will be in total mills of tax. Mills of tax are then converted to dollars of tax by dividing by 1,000 or pointing off three decimal places.

Tax Bills Vary Because Millage of Levy Varies

To see how millage of levy affects tax bills, let's compare two typical property owners, John Jones and James Smith. John Jones owns property on Alhambra Street, which has an appraised value of \$13,500 and is assessed in Empire County at \$2,600. He happens to live in these taxing districts, with these separate tax rates:

a. County of Empire—20.6 mills
b. City of Utopia—19.0 mills
c. School District M—35.6 mills
d. Mapletown Sewage Taxing District—3.5 mills

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