

Tax Statements

The Tax Office sends out four distinctly different property tax statements – real, personal, manufactured structures, and utility – in late October of each year representing taxes for the current tax year, July 1 through June 30. For example, tax statements mailed on Oct. 21, 2013, will cover property taxes from July 1, 2013 to June 30, 2014.

Real Property Tax Statement

Taxes assessed on land, buildings, and other improvements attached to the property. Real property is subject to foreclosure when the taxes are delinquent for 3 years or more.

Personal Property Tax Statement

Taxes assessed on office equipment, furniture, and other personal property used in a business or industry. If the total value of the personal property is less than \$16,000, it is not taxed. Household personal property, farm equipment, computer software, and inventories are also exempt from taxation. Personal property tax is subject to collection procedures that include summary seizures and garnishments. When personal property taxes are delinquent (one trimester payment is not paid), the Tax Collector must issue and serve a warrant (judgment) on the taxpayer.

Manufactured Structure Tax Statement

Taxes assessed on prefabricated structures that are moved into situs locations utilizing public highways. Manufactured structures will be considered either Real Property or Personal Property based on their ownership status. If the ownership on the real property where the structure is located is the same as the ownership on the manufactured structure, it will be classed as Real Property. If the manufactured structure is located in a mobile home park or on property with different ownership, it will be classed as Personal Property. This distinction is important when taxes become delinquent, because each classification is treated differently for collection purposes.

Utility Tax Statement

Telephone, electric, natural gas, railroads and other communication companies own property that may span the state in multiple counties. Utility property is assessed by the [Oregon Department of Revenue](#) and allocated to the County assessment roll based on line miles or other appropriate means that reflects where the property is located.

Click to view a [sample tax statement](#) and explanations.

The tax statement displayed is a Real Property Tax Statement, as stated in the heading. This statement consists of several distinct areas:

- Heading
- Property Description
- Values
- Information Section
- Tax by Tax District
- Payment Options
- Payment Stub

Heading

This area of the statement will show the statement type – Real Property, Personal Property, Manufactured Structure or Utility. It also includes the period covered by the statement – July 1, XXXX to June 30, XXXX, County name and address, and account number.

Property Description

The location of the property is identified first with a code that indicates which districts are included in your combined rate. Additional information in this section will change depending on the property type. Real property may include any or all of the following:

Tax Statements

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- Map Number
- Acres
- Situs Address
- Legal Description

Personal Property will include our personal property number. Manufactured Structure will include the "X" number assigned by [Oregon Department of Motor Vehicles](#), and the situs address. Utility Statements will display the Utility Property number.

Values

This section displays Real Market Value (RMV) for the current year and the prior year broken down by Land value and Structure value. Structure value will include anything man-made placed on the property -- buildings, driveways, decks, etc.

Secondly, the statement displays the Assessed Value (AV) for the current and prior years. This is the value used to calculate the tax: Assessed Value times Rate equals Tax. Any exemptions that apply to this property will also appear in this section. For additional information on property values, see information supplied by [Polk County Assessor](#).

Information Section

This section is enclosed in a box on the left center of the statement. It will always list the appropriate phone numbers for assessment or tax questions. If a mortgage company has requested tax information on the account, that information will also be displayed in this boxed section.

Tax by Tax District

This section on the upper right side of the statement lists the taxing districts that will receive the taxes extended on this account. These taxes are categorized by Education, General Government, and Bonds-other. The tax amount will be no more than the district rate times the assessed value. If there is compression on the account (\$5 for education, \$10 for government, as discussed earlier) the tax could be less than the rate times the assessed value. This section will also display last year's tax for information purposes only and any tax amounts that are delinquent.

Payment Options

This section presents several options for payment of the extended tax to avoid interest charges. If full payment is made prior to November 15th, a 3% discount is allowed. If 2/3rd payment is made prior to November 15th, a 2% discount is allowed on the 2/3rd amount, and the balance is due by the following May 15th. Or three equal payments representing 1/3rd of the tax can be paid by November 15th, February 15th, and May 15th.

Stub

This is the detachable portion of the tax statement designed to be returned with payment. It repeats some of the information from the upper sections of the statement. The above information may change slightly depending on the statement type, but the pertinent items will remain the same.

Supporting Documents



[Sample Tax Statement](#)



[Summary of Property Tax Collections 2012-13 \(ORS 311.531\)](#)

Web Links

[Online Tax Payments](#)

Source URL (retrieved on 2014-07-10 18:09): <http://www.co.polk.or.us/treasurer/tax-statements>