



PROPERTY TAXES DECODED

HAVE YOU CHECKED THE MAILBOX?

In late October, Clackamas County mailed out approximately 179,000 property tax statements to real and personal property owners. Property tax payments are due Nov. 15, 2022.

Property tax statements can be a helpful reminder of where your tax dollars are at work in the community. In Clackamas County, local taxes used to fund and provide a variety of important services, like libraries, mosquito population control, fire protection, and affordable housing.

Some services that Happy Valley residents receive are not provided directly by the City of Happy Valley. In fact, the City's permanent tax rate only makes up 4% of the total property taxes assessed in Happy Valley. With voter approval, the City also collects levies for police and parks and recreation, totaling another 10%. The other 86% of property taxes are distributed to other agencies, or "taxing districts" to provide additional services.

Each property taxing district is identified as a separate line item within property tax statements. Do you know what each line item means? Read on to learn more about how your tax dollars are distributed.

Learn More:

[Understanding Your Property Tax Bill](#)

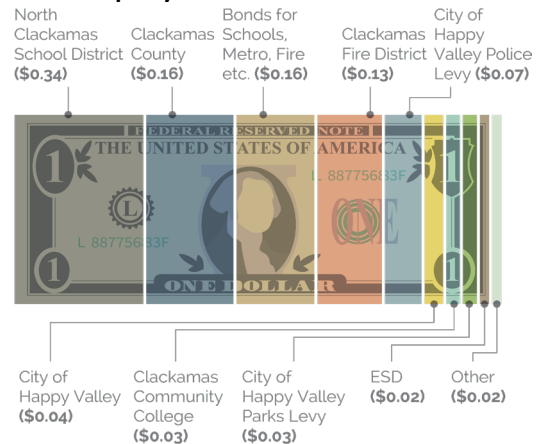
[Property Tax Statement Guide: 2022](#)

[Ways to Pay and Discount Options](#)

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Local Property Tax Distribution



TAXING DISTRICTS: PUTTING PROPERTY TAX DOLLARS TO WORK

SCHOOLS TAXES	
TAXING DISTRICT	DESCRIPTION
COM COLL CLACK	A permanent tax rate of about \$0.56 per \$1,000 of assessed value to support Clackamas Community College .
ESD CLACKAMAS	A permanent tax rate of about \$0.37 per \$1,000 of assessed value to support the Clackamas Education Service District . The ESD serves teachers and students in 10 school districts in Clackamas County. It provides school districts with a variety of

	educational programs and services, many of which are too costly or too limited in demand for a single location.
SCH NORTH CLACK	A permanent tax rate of about \$4.87 per \$1,000 of assessed value to support North Clackamas School District .
SCH NORTH CLACK LOC OPT	A temporary, additional tax rate of about \$1.63 per \$1,000 of assessed value to support North Clackamas School District . The levy (Measure 3-541) helps to prevent reductions in teaching positions and school days.

GENERAL GOVERNMENT TAXES	
TAXING DISTRICT	DESCRIPTION
CITY HAPPY VALLEY	A permanent tax rate of about \$0.67 per \$1,000 of assessed value to support the City of Happy Valley . These dollars help to provide services like community planning, code enforcement, and public works.
CITY HAPPY VALLEY LOC OPT	This line item includes two temporary, additional tax rates that fund local law enforcement (\$1.38 per \$1,000 of assessed value) and park services (\$0.54 per \$1,000 of assessed value) for a collective tax rate of \$1.92 per \$1,000 of assessed value. Law enforcement and park services are funded through temporary levies because the City's permanent tax rate is too low to offer these services, and state law prevents the City from increasing its permanent tax rate.
COUNTY CLACKAMAS C	City residents pay a permanent tax rate of about \$2.40 per \$1,000 of assessed value to Clackamas County .
COUNTY EXTENSION & 4-H	A permanent tax rate of \$0.05 per \$1,000 of assessed value to the County Extension and 4-H Service District. These dollars provide financing to Oregon State University educational agricultural extension programs. OSU-Extension provides expertise and knowledge to live healthy lives and nurture our ecosystems. Find out more about the Clackamas County extension .
COUNTY LIBRARY	A permanent tax rate of about \$0.37 per \$1,000 of assessed value to support the Clackamas Library District . The District distributes dollars to public libraries in Clackamas County for library operations. The funding to operate and maintain the Happy Valley Library comes to the City based on a formula in agreement with the other libraries in Clackamas County.
COUNTY PUBLIC SAFETY LOC OPT	A temporary, additional tax rate of about \$0.25 per \$1,000 of assessed value to maintain funding for jail beds, patrol deputies, and the Sheriff's expanded drug enforcement program. The 2016 levy expires in 2021, and a new levy valued at about \$0.37 per \$1,000 of assessed value will take in 2022.
COUNTY SOIL CONS	A permanent tax rate of \$0.05 per \$1,000 of assessed value to support the Clackamas County Soil and Water Conservation District . This District works in cooperation with private landowners to conserve natural resources. The District's top three concerns revolve around water, weeds, and wildlife, but it works to address many natural resource issues.
FD 1 CLACK CO	A permanent tax rate of about \$2.40 per \$1,000 of assessed value to support Clackamas County Fire District #1 . This District responds to a wide range of service calls, from emergency medical situations to motor vehicle accidents to house fires.
PORT OF PTLD	A permanent tax rate of about \$0.07 per \$1,000 of assessed value to support the Port of Portland . The Port owns three airports, four marine terminals and five business parks. It also owns and operates the Dredge <i>Oregon</i> to help maintain the navigation channel on the lower Columbia and Willamette rivers.
SP CO SRV 5 LIGHTING	Clackamas County Service District No. 5 (Street Lighting) partners with PGE to design, install, maintain, and operate streetlights in Happy Valley and other places.
SRV 2 METRO	A permanent tax rate of about \$0.10 per \$1,000 of assessed value that contributes to the operation of Metro , the regional Metropolitan Planning Organization.

SRV 2 METRO LOC OPT	A temporary, additional tax rate of about \$0.10 per \$1,000 of assessed value to support Metro parks and natural areas . These dollars help to protect water quality, restore fish and wildlife habitat, and connect people with nature across 17,000 acres of parks, trails and natural areas.
URBAN RENEWAL COUNTY	Urban Renewal is a financing tool available to cities and counties to fund infrastructure related projects such as roads, bridges, and parks. Urban Renewal does not result in any new or additional taxes. As the assessed value grows in an Urban Renewal District, any increases in the amount of taxes that are collected go directly to paying for infrastructure projects. A property taxpayer pays the same amount in taxes with or without urban renewal. Furthermore, the vast majority of properties are not within an Urban Renewal District and technically don't contribute to the district, even if it shows on a tax statement. So why does it show on tax statements? It's due to the way the Clackamas County Tax Assessors distributes taxes. It represents the Urban Renewal portion of the division of taxes. To make up for this, all other line items on the tax bill have been reduced by an amount equal to the amount shown on this line. The County's main Urban Renewal District is around Clackamas Town Center.
URBAN RENEWAL HAPPY VALLEY	Urban Renewal is a financing tool available to cities and counties to fund infrastructure related projects such as roads, bridges, and parks. Urban Renewal does not result in any new or additional taxes. As the assessed value grows in an Urban Renewal District, any increases in the amount of taxes that are collected go directly to paying for infrastructure projects. A property taxpayer pays the same amount in taxes with or without urban renewal. Furthermore, the vast majority of properties are not within an Urban Renewal District and technically don't contribute to the district, even if it shows on a tax statement. So why does it show on tax statements? It's due to the way the Clackamas County Tax Assessors distributes taxes. It represents the Urban Renewal portion of the division of taxes. To make up for this, all other line items on the tax bill have been reduced by an amount equal to the amount shown on this line. In Happy Valley, the Urban Renewal District surrounds properties along 172 nd Avenue and funds critical infrastructure in that area. The purpose for this district is to help ensure growth pays for growth.
VECTOR CONTROL	A permanent tax rate of less than \$0.01 per \$1,000 of assessed value to support the Clackamas County Vector Control District . Among other things, this District helps to control the rat and mosquito population and serves as a resource for addressing public health vector problems.
VECTOR CONTROL LOC OPT	A temporary, additional tax rate of about \$0.03 per \$1,000 of assessed value to the Clackamas County Vector Control District for preventing mosquito-borne diseases, mosquito-fly control, general operations, and capital projects.

BONDS	
TAXING DISTRICT	DESCRIPTION
COM COLL CLACK BOND	In 2014, voters in the Clackamas Community College district approved a \$90-million bond measure that is being used to update and expand college classrooms and labs and modernize equipment to meet industry standards. Bonds are expected to mature between 2035 – 2040.
COUNTY PUBLIC SFTY RADIO SYS	In 2016, voters approved a \$59-million bond measure to replace the first responder emergency radio communication system, expand coverage, and improve reliability during major disasters. Learn more from the Clackamas 800 Radio Group . The bond is anticipated to be repaid in 2031.
FD 1 CLACK CO BOND	In 2015, voters approved a \$29-million bond measure to finance capital costs for improvements across Clackamas County Fire District #1 . This measure funds the

	construction and equipping of new facilities, purchases emergency apparatus and firefighting equipment, and improves Fire District facilities focusing on safety and service delivery. Bonds are anticipated to mature between 2030-2032.
SCH NORTH CLACK BOND	In 2016, voters approved a \$433-million bond measure to allow North Clackamas School District to improve schools and classrooms; address safety, repairs, and overcrowding. Learn More . Bonds from the first and second bond sale will mature in 2042.
SRV 2 METRO BOND	This line item encompasses three bonds facilitated through Metro : <ul style="list-style-type: none"> - \$475-million to preserve natural areas, protect fish and wildlife, and improve water quality (2019). The measure included \$92 million for local parks, trails and nature projects and \$40 million for community-level grants. Bonds will mature in no more than 30 years after being issued. - \$652.8-million to fund affordable housing for low-income families, seniors, veterans and people with disabilities (2018). Bonds are expected to be fully paid in 2039. - \$125-million for several improvements to the Oregon Zoo to provide more humane care for animals, protect animal health and safety, increase access to conservation education, improve water quality, and conserve and reuse water (2008). Bonds are expected to be fully paid in 2028.