



## 2022 – 2023 PROPERTY TAX & ASSESSMENT INFORMATION

### Assessor's Office

10 South Oakdale Ave.  
Room #300  
Medford, OR 97501

### Contact Information

General Information: 541-774-6059  
Residential Appraisal: 541-774-6441  
Commercial Appraisal: 541-774-6099  
Business Personal Prop: 541-774-6094  
Cartography: 541-774-6095  
[www.jacksoncounty.org](http://www.jacksoncounty.org)

### Office Hours (M-F)

Oct. 24 - Nov. 15: 8 a.m. - 5 p.m.  
Nov. 16: Return to 8 a.m. - 4 p.m.  
Nov. 11: Closed in Observance  
of Veteran's Day

Jackson County Assessor: David Arrasmith

The Jackson County Assessor determines the value of most taxable property on January 1<sup>st</sup> prior to the beginning of the tax year. The tax year runs from July 1<sup>st</sup> through June 30<sup>th</sup>. January 1<sup>st</sup> is called the "assessment date". The assessor's determination of value will appear on the tax statement that is mailed to you.

### PROPERTY TAX ACRONYMS

**Real Market Value (RMV):** Is the value the assessor has determined your property would sell for on the open market as of the assessment date.

**Maximum Assessed Value (MAV):** Is the greater of 103% of the prior year's assessed value or 100% of the prior year's MAV. MAV isn't limited to an increase of 3% if certain changes are made to the property. These changes are called exceptions.

**Assessed Value (AV):** Is the value used to calculate your tax. It is the **lesser** of RMV or MAV. The assessed value of your property appears on your tax statement.

### SPECIALY ASSESSED VALUE (SAV) DISPLAYED ON YOUR 2022-23 TAX STATEMENT

The Oregon Revised Statutes creates rules for tax statements, and requires the display of SAV on the tax bill when the property is specially assessed. **311.250 Tax statements; rules.** (5) The tax statement described in this section shall be designed by the Department of Revenue and shall contain such information as the department shall prescribe by rule including: (a) The real market value of the property for which the tax statement is being prepared (or the property's specially assessed value if the property is subject to special assessment) for the current and prior tax year; (b) The property's assessed value for the current and prior tax year; and (c) The total amount of taxes due on the property.

### BOARD OF PROPERTY TAX APPEALS (BOPTA)

**Considering an appeal? Contact the Assessor's Office prior to filing to discuss or review your account (541-774-6059).**

Appealing to the County Board of Property Tax Appeals (BOPTA) is generally the first step in the appeal process. Most appeals start at this level.

Forms and further information are located in the County Clerk's Office or at:

<http://www.oregon.gov/DOR/Forms/Pages/default.aspx>

You must file appeals between the date that the tax statements are mailed out and December 31<sup>st</sup>. If December 31<sup>st</sup> falls on a Saturday, Sunday or legal holiday the filing deadline moves to the next business day.

This year appeals must be filed in the Clerk's Office no later than **4:00 p.m. on January 3, 2023**

Jackson County Clerk's Office is located at **10 S. Oakdale Ave., Medford, Room #114**, in the Courthouse Annex.

A value reduction may not result in a reduction of taxes unless the appealed real market value is reduced below the Assessed Value (AV), except where there has been subdividing, new construction and/or remodeling.

A filing fee will be charged for 2022-23 petitions. Contact the Clerk's Office for more information at **541-774-6151**.

Jackson County encourages every citizen to reduce, reuse, and recycle. Visit

<https://jacksoncountyor.org/Departments/Solid-Waste/Home> or your city website for more information.