



### **Your Millersburg Tax Rate and Assessed Value Explained**

- The Assessed Value (A/V) (the value of all properties in the City including existing properties and new construction) of the City of Millersburg (City) rose 10.13% this past year. The value of properties is established under State law and is determined as of January 1 of each year, and is calculated by the Linn County Assessor's office. The increase in value within Millersburg is related to a combination of increased values associated with existing properties and structures and new residential, commercial, and industrial construction which has occurred in the City over the past year.
- Based on State law, there are two values determined for properties: the Real Market Value (RMV) and the Maximum Assessed Value (MAV) with the lower of the two values being identified as the Taxable Assessed Value.
- Your property tax is calculated by dividing the Taxable Assessed Value by 1000 and multiplying by the applicable tax rate for the tax code in which you reside (i.e. Millersburg, Albany, Lebanon, Scio, etc.). The total tax rate may include items such as city, county, school, and fire district tax rates combined.
- The Assessed Value for the City of Millersburg (based on the Taxable Assessed Value) increased from \$469,057,755.00 for fiscal year 2017–2018, to \$516,554,194.00 for fiscal year 2018-2019, representing a 10.13% increase in Taxable Assessed Value for all properties and structures.
- The 10.13% increase in total Taxable Assessed Value for the City does not mean your individual property taxes or value increased by that amount. As stated above, the new Taxable Assessed Value includes the value of new construction which has occurred in the City this past year.
- The Oregon Constitution limits the rate of growth of property value subject to taxation. The limit is based on a property's Maximum Assessed Value (MAV). MAV can't increase by more than 3-percent each year, unless there are changes to the property, such as the addition of a new structure, improvement of an existing structure, or subdivision or partition of the property.
- Each year the MAV and RMV for each property tax account are calculated. The property is then taxed on the lesser of these two values, which is called the "Taxable Assessed Value."
- The City of Millersburg is unique and fortunate in that over 57% of our Assessed Value and associated property taxes received comes from Commercial and Industrial properties (based on the 2017–2018 A/V breakdown by property type). This results in the City having a much larger Taxable Assessed Value than comparably sized cities, and lower City tax rates for citizens compared to the majority of other cities in Linn County.
- A prime example of the benefit our Commercial and Industrial base provides is the fact that the City of Millersburg is able to fund and staff a 24-hour/7 day a week career fire station with Advanced Life Support capability in our community. Beginning November 1<sup>st</sup> 2018 our fire station will move to full-time staffing of a three-person engine company. The City of Millersburg is the only city in Linn or Benton Counties of a similar size able to provide this service, which is accomplished through our Intergovernmental Agreement with the City of Albany for Fire and Life Safety services. Our citizens also benefit from full access to the services and programs provided by the Albany Fire Department. This would not be possible if not for the fact that over 50% of our community's Assessed Value is directly derived from the high value industries in our community.

- **The tax rate levied for the City of Millersburg is \$3.50 per thousand of Taxable Assessed Value (which includes fire protection cost).** Below is a comparison to other Linn County cities levied tax rate(s), based on Linn County's 2018-2019 Summary of Assessment and Tax Roll:

○ <b>Millersburg</b>	<b>\$3.5000</b>	<b>total city tax rate* \$3.500</b>
○ Albany	\$7.4652 plus \$0.9009 for urban renewal;	total city tax rate* \$8.3751
○ Brownsville	\$8.5809 plus \$2.2261 for fire protection;	total city tax rate* \$10.8070
○ Halsey	\$6.5057 plus \$0.9894 for fire protection;	total city tax rate* \$7.4951
○ Harrisburg	\$3.1073 plus \$1.8241 for fire protection; Urban Renewal \$1.4699	total city tax rate* \$6.4013
○ Lebanon	\$5.7015 plus \$2.1164 for fire protection; Urban Renewal \$2.4772	total city tax rate* \$10.2951
○ Mill City	\$4.1578 plus \$1.6048 for fire protection;	total city tax rate* \$5.7628
○ Scio	\$4.9057 plus \$1.9166 for fire protection;	total city tax rate* \$6.8223

**\* Total equivalent city tax rate levied, including fire protection and urban renewal district costs**

- In the Fall of 2017, the City of Millersburg Council (after two public meetings in the Summer of 2017, and a public hearing in the Fall) voted to withdraw from Albany Rural Fire Protection District (service provided by Albany Fire Department) and the Jefferson Fire District. The City elected to assume the responsibility for providing Fire Protection and Life Safety Services directly (instead of from the fire districts) and entered into an Intergovernmental Agreement effective July 1, 2018, with the City of Albany for Fire Protection and Life Safety Services. Through this action, the Albany Fire Department now provides protection to the whole City of Millersburg. City residents, businesses, and industry no longer pay for Fire Protection through Albany Rural Fire Protection District or Jefferson Fire District. The City assumed responsibility for providing this service as a part of our statutory authorized maximum tax rate the City is authorized to levy of \$3.50 per thousand of Assessed Value, which removes the potential for a fire district to increase taxes levied that may not benefit City residents, businesses, and industries.
- If you have any questions regarding our tax rate or budget please feel free to contact us.

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