



County of Lincoln

Office of the Assessor

Courthouse, Room 207
225 W. Olive Street
Newport, OR 97365
(541) 265-4102
assessorinfo@co.lincoln.or.us

Media Release

TO: All Media

FROM: Lincoln County Assessor, Joe Davidson
Lincoln County Treasurer/Tax Collector, Jayne Welch

Date: October 10th, 2025

RE: 2025/26 Property Tax Statements, Values and Levies

CONTACT: Joe Davidson – Tax Rates and Values
541-265-4102
j davidson@co.lincoln.or.us
225 W. Olive Street, Room 207
Newport, OR 97365

or

Jayne Welch – Tax Collection
541-265-4139
j welch@co.lincoln.or.us
225 W. Olive Street, Room 205
Newport, OR 97365

Please find enclosed information regarding 2025/26 assessments and taxes.
If you have questions, please call or email.

JD

Enclosures

2025/26 Property Tax Statements, Values and Levies

Statements

Property tax season is upon us. 2025/26 property tax statements for Lincoln County are scheduled to be mailed on October 20th. Taxes can be paid in full or in thirds, with an initial payment due by November 17th, 2025. Full payments made by November 17th, 2025 will receive a 3% discount, and two-thirds payments will receive a 2% discount. For property owners making one-third payments, the second payment will be due by February 17th, 2026, and the third payment will be due by May 15th, 2026.

Payments can be made electronically online, mailed with a postmark on or before November 15th, dropped off at a collection box located at the courthouse parking lot or in person at the tax office located in room 205, on the second floor of the county courthouse.

Visit the following webpage for more information about property tax payments:

<https://www.co.lincoln.or.us/445/Tax-Office>

Values

The assessment date for property taxes is January 1st of each year. Overall, Real Market Value of all property in Lincoln County is up approximately 0.8% from January 1, 2024 to January 1, 2025, while countywide Assessed (taxable) Value has increased 3.6%. These changes include the value of new construction and development, as well as the destruction or removal of property.

Most property owners will see a 3% increase in their Assessed Value, which is normal. This is due to Measure 50 – a constitutional amendment approved by Oregon voters in 1997 which aimed to limit property tax growth. When Measure 50 was first implemented, a “Maximum Assessed Value” was assigned to each property which equaled the property’s 1995 value minus 10%. For the years following, each property is assessed on the lesser of its Maximum Assessed Value from the previous year plus 3%, or its Real Market Value. So long as the Real Market Value remains higher than the Maximum Assessed Value, the Assessed Value can increase up to 3%. This is the most common scenario. However, a property’s Assessed Value may increase more or less than 3%, or even decrease. Following are two primary reasons:

- New construction, development, damage/destruction or other changes to property, considered an “exception” event, may add to or lower the property’s Assessed Value.
- Following a market downturn, if a property’s Real Market Value drops below its Maximum Assessed Value, the property is assessed at its Real Market Value. The Assessed Value may fluctuate up or down annually with the market, with no limitation, until it returns to or above the Maximum Assessed Value. At that point, the Assessed Value will once again be restricted to 3% annual growth under Measure 50.

Levies

Total property taxes, fees and special assessments are up approximately 3.4% from last year. Generally, property taxes are a product of assessed value and underlying taxing district rates. Like changes in assessed values, changes in tax rates can impact overall property taxes. Below are notable taxing district rate changes this year. Rates are displayed as a dollar amount per \$1,000 assessed value for properties within the District's service area.

- **East Lincoln County Fire & Rescue District:** New 5-year local option levy for operations with a rate of \$0.39
- **Seal Rock Rural Fire Protection District:** New 5-year local option levy for operations with a rate of \$0.25
- **Central Oregon Coast Fire & Rescue District:** 5-year local option levy renewal for operations with a rate of \$1.87. Replaces a previous levy rate of \$1.27, resulting in a net rate increase of \$0.60
- **Depoe Bay Rural Fire Protection District:** 5-year local option levy renewal for operations with a rate of \$1.39. Replaces a previous levy rate of \$1.09, resulting in a net rate increase of \$0.30
- **Oregon Coast Community College:** General Obligation Bond for new Trades Education Center. Replaces previous Bond with similar levy rate.
- **City of Toledo:** General Obligation Bond for Ammon water reservoir replacement. Replaces previous Bond that matured prior to 2024, resulting in a rate increase for 2025 of approximately \$0.44
- **Bear Creek Hideout Special Road District:** No levy for 2025, resulting in a rate decrease of \$1.50

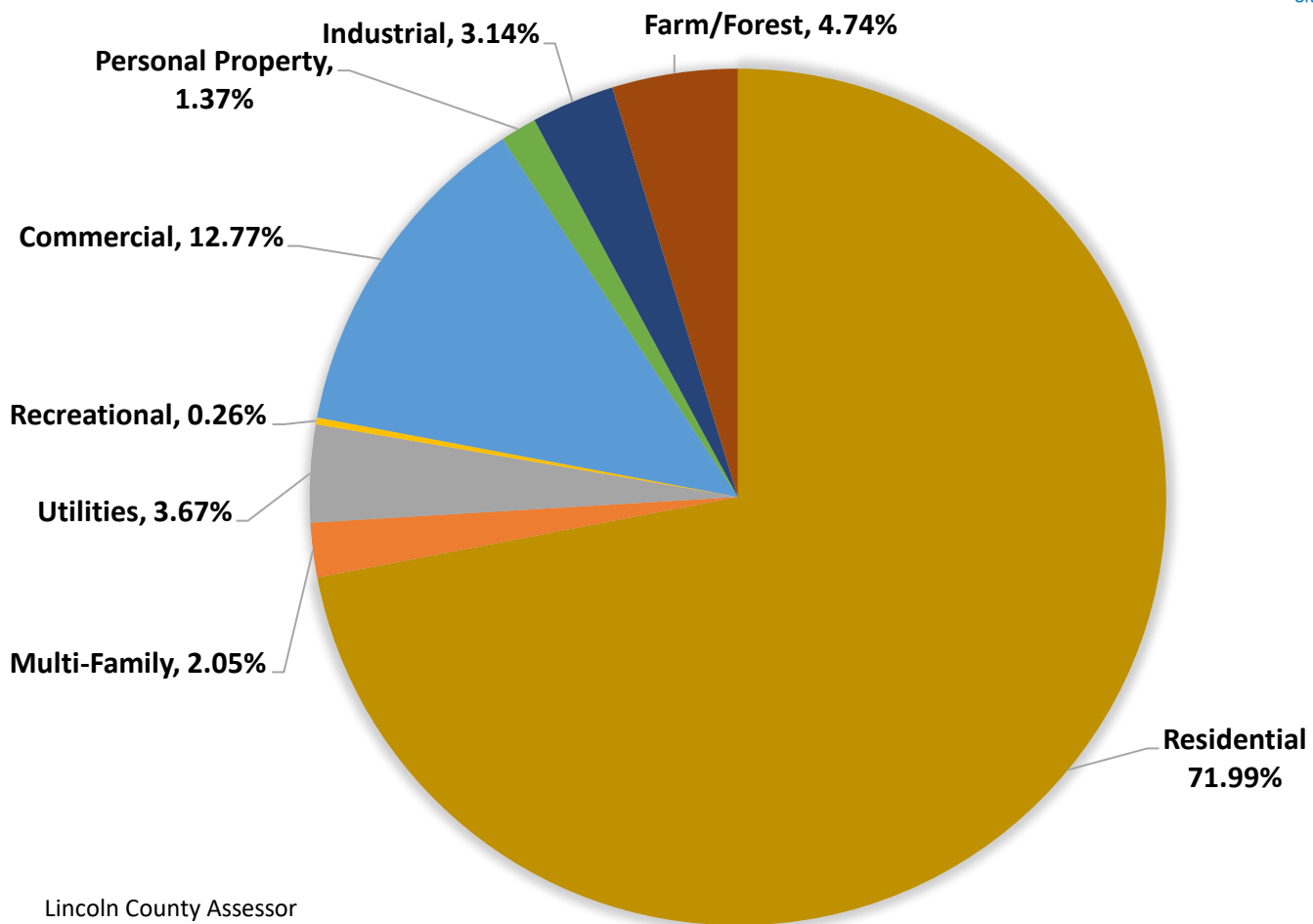
There are 85 taxing districts in Lincoln County, including education districts, health districts, city, county, port, fire protection, water, road, special assessment districts and urban renewal. Most taxing districts have varying tax rates and geographic boundaries, so overall rates for individual properties vary by location.

Taxes Imposed

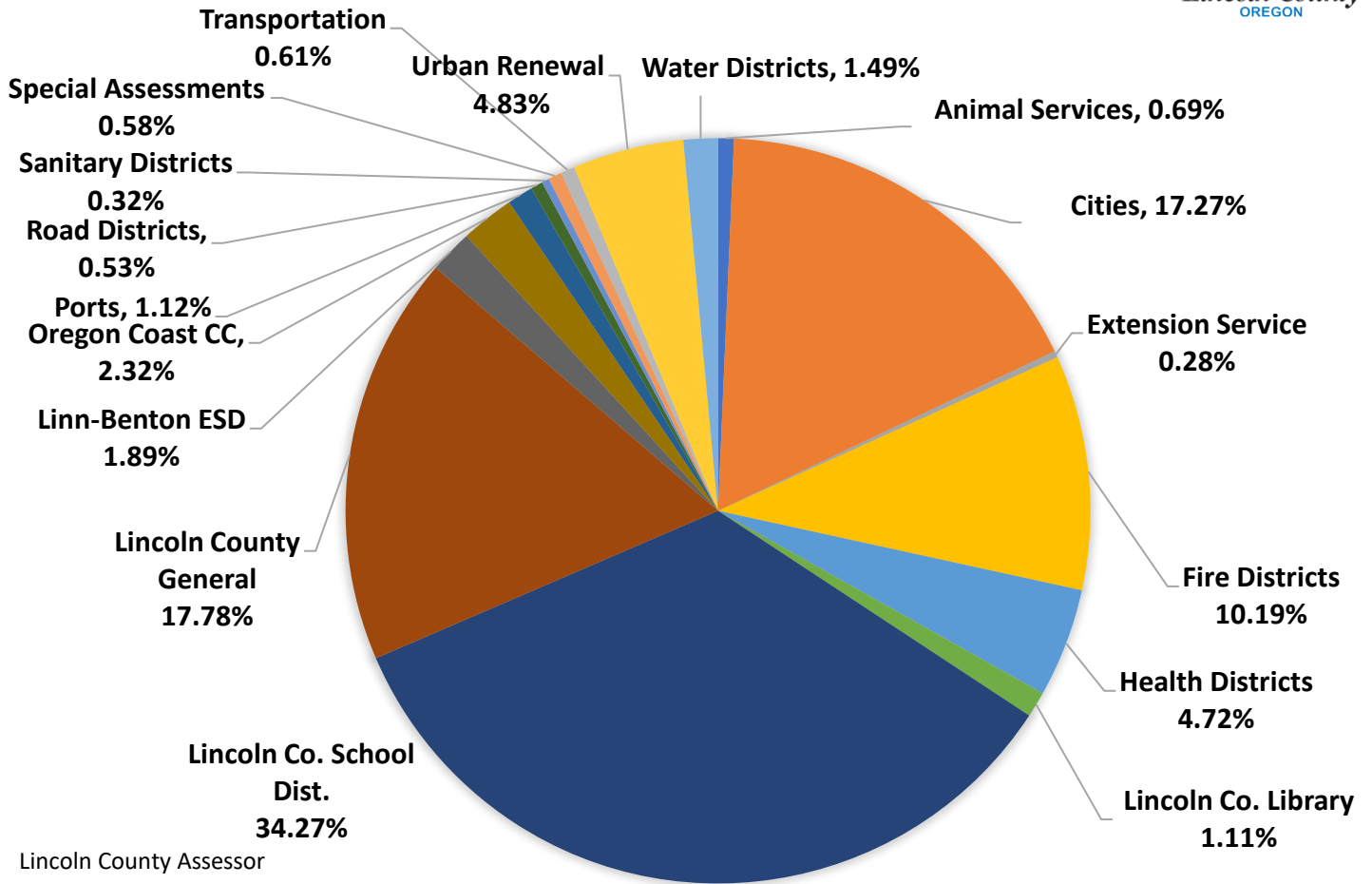
| SUMMARY OF COUNTYWIDE PROPERTY TAXES IMPOSED | | |
|--|------------------|------------------|
| | 2024-25 | 2025-26 |
| Operating Levies & Bonds | \$144,107,650.31 | \$148,685,729.66 |
| Urban Renewal | \$6,950,130.49 | \$7,601,778.42 |
| Special Assessments | \$1,005,185.92 | \$918,341.63 |
| Add Tax & Penalties | \$203,068.15 | \$158,567.47 |
| Total | \$152,266,034.87 | \$157,364,417.18 |

Property tax statements display total amounts imposed by individual taxing districts, along with current and prior year property values. Values for both years are categorized by land, structure, total real market value and total assessed value. Taxpayers disagreeing their property values are encouraged to contact the Assessor's office. Appraisal staff will be available to answer questions and review properties for value adjustments up to December 31st, 2025. Taxpayers also have the option to file petitions with the Property Value Appeals Board until December 31st, 2025. Appeal rights are described in detail on the back of the tax statement.

WHO PAYS LINCOLN COUNTY PROPERTY TAXES 2025-2026



LINCOLN COUNTY 2025-2026 YOUR TAX DOLLAR DISTRIBUTION



Questions?

Lincoln County Assessor's and Tax Collector's offices are currently open to public service Monday through Friday, 8:30 AM – 5:00 PM. Generally, value and tax-related questions can be answered by phone or email. County courthouse offices are also open for walk-in visits. Contact information for both offices is listed below.

Assessor's Office:

225 West Olive Street, Rm 207

(541) 265-4102

assessorinfo@co.lincoln.or.us

Tax Office:

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