

# ASSESSMENT AND TAXATION



Mike Cowles  
Assessor/Tax Collector

# Assessment and Taxation Department Overview

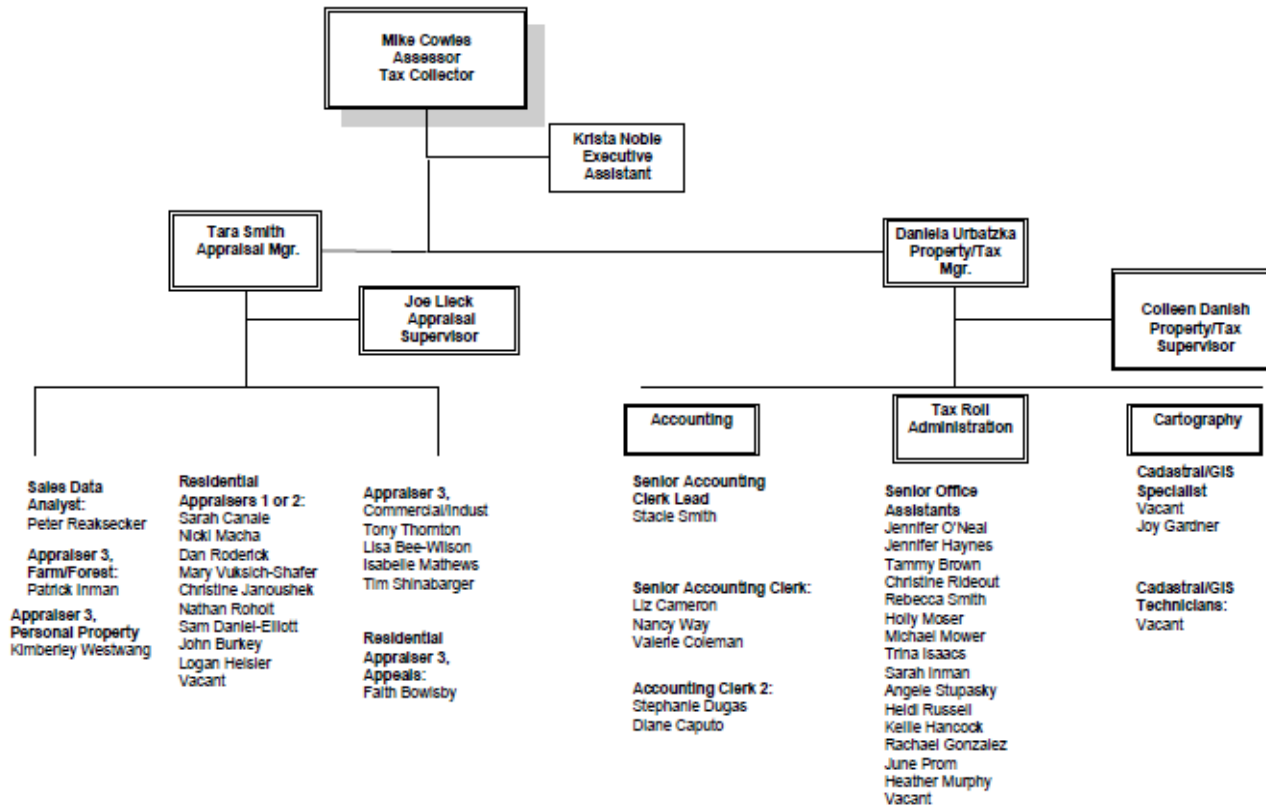
*Mission:* The mission of Assessment and Taxation is to appraise property, to calculate, collect and distribute taxes, and to provide related information to the public in a manner that merits the highest degree of confidence in our integrity, efficiency, and fairness. We are a broad service organization mandated by the Oregon Constitution and Oregon law and collect revenue for 83 taxing jurisdictions, including local governments, schools, and special districts that provide essential public services for the citizens of Lane County

- Divisions
  - ▣ Administration
  - ▣ Property Tax Management
  - ▣ Appraisal



# Assessment and Taxation Org Chart

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Lane County Assessment and Taxation



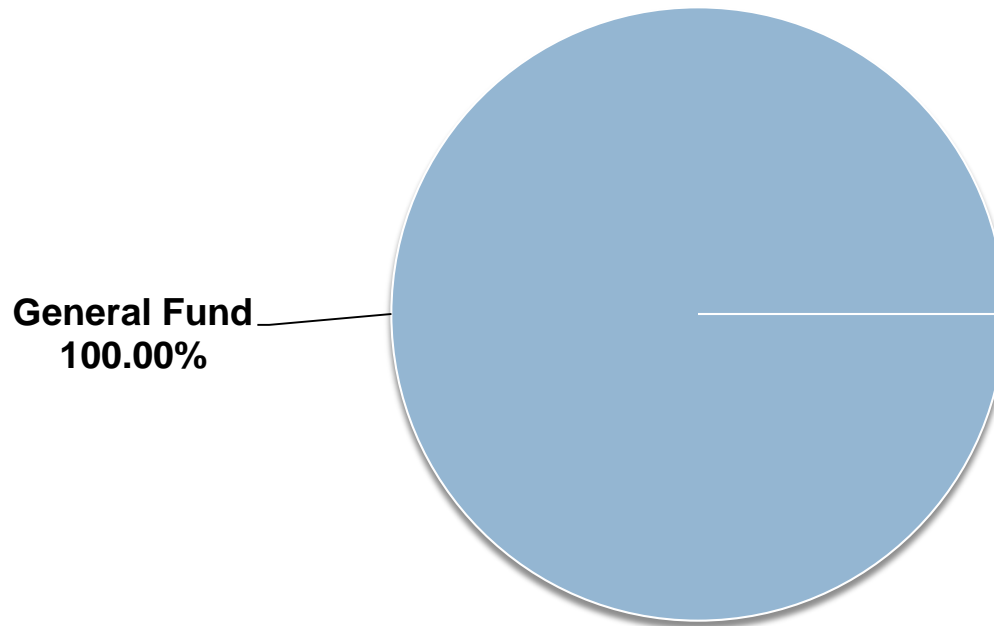
# Current Year Budget Changes

Since FY 17-18 Budget Adoption, the following changes to the Department budget have occurred:

- Adjustment for represented compensation changes
- Adjustment for non-represented compensation changes
- (1) New vehicle added



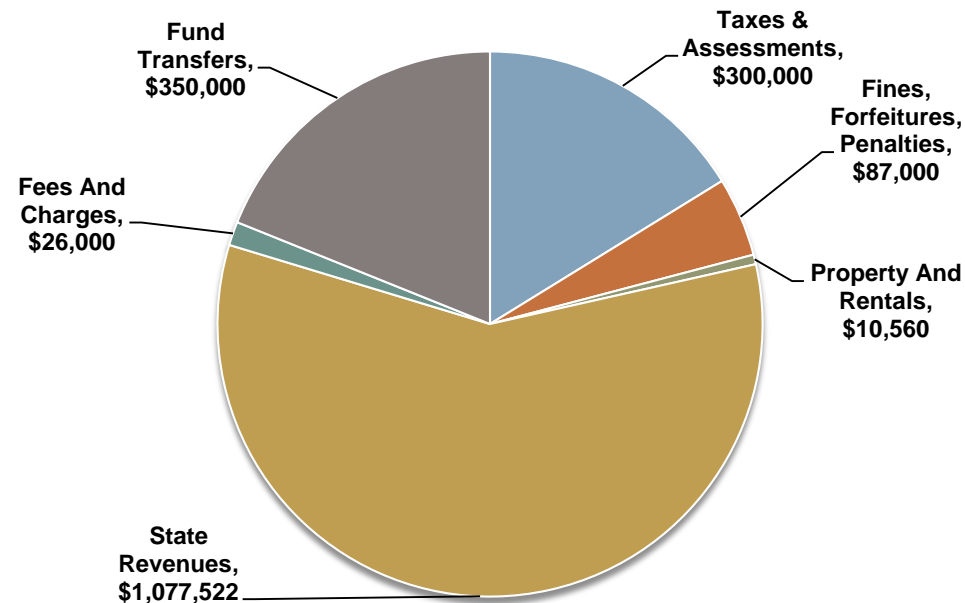
# FY 18-19 Budget by Fund Type



# FY 18-19 Budget Details

## 18-19 RESOURCES

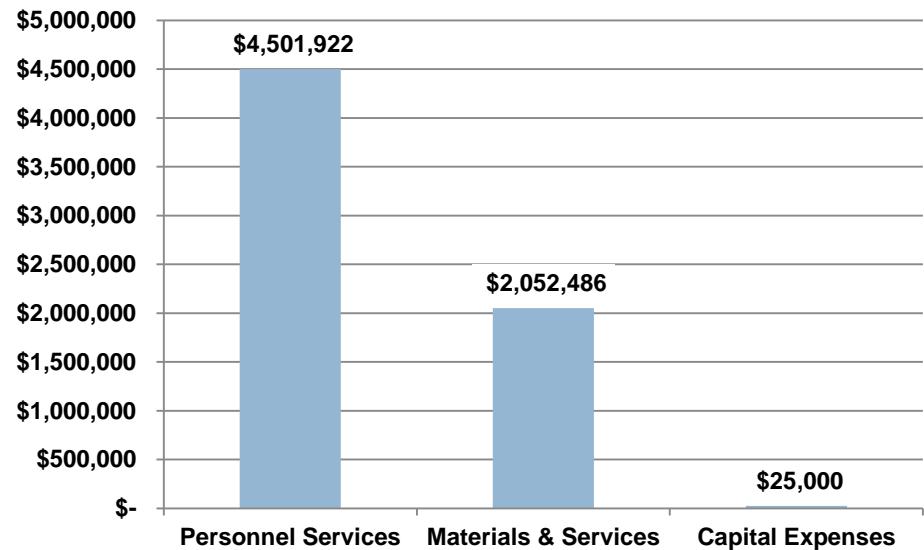
- Types of revenue
  - ▣ CAFFA (State Revenue)
  - ▣ Fees/Charges
  - ▣ Penalties
  - ▣ Assessments
- GF transfer \$350,000



# FY 18-19 Budget Details

## 18-19 EXPENDITURES

- One time expenses
  - ▣ Vehicle
  - ▣ Scanning
  - ▣ Software fund
- Added (1) FTE
- CAFFA grant slight downturn 16-17%



# Partnerships

- ❑ Interdepartmental
- ❑ Lane Council of Governments (LCOG)
- ❑ Oregon State Association of County Assessors (OSACA)
- ❑ Oregon Association of County Tax Collectors (OACTC)
- ❑ Association of Oregon Counties (AOC)
- ❑ District #1 / Other Oregon Counties
- ❑ Taxing Districts
- ❑ Business/Citizens (Taxpayers)





# Administration Division

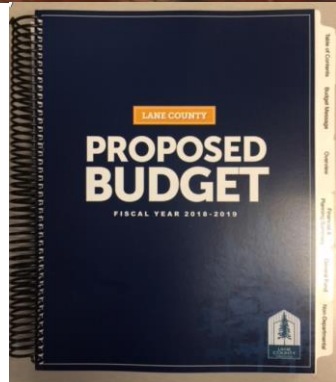
The Administration Division provides planning, goals, direction, coordination and operational oversight to Assessment and Taxation. Administration is responsible for assisting the managers and employees of the department through budgetary, personnel and general office support.

<b>Planning</b>	<b>Goals</b>
<b>Direction</b>	<b>Coordination</b>
<b>Operational Oversight</b>	<b>Support</b>
<b>Budget</b>	<b>Personnel</b>
<b>Interdepartmental Relationships</b>	<b>Public Information/Website</b>

- Expenses: \$544,691
- FTE: 2.0



# Administration



**ASSESSMENT AND TAXATION STRATEGIC PLAN  
2015-2020**

*A&T supports Lane County's strategic priorities of Infrastructure, having a Safe, Healthy county and ensuring we have a Vibrant Community by the fair, efficient and accurate assessment and collection of property taxes within Lane County and the timely distribution of those funds to the 83 taxing jurisdictions we support.*

*In order to carry out our overarching objective, A&T has adopted a strategic plan which includes efforts to enhance the customer service experience for our taxpayers, review and update business processes to increase efficiency and effectiveness, and to create a professional working environment where our employees can grow, develop and thrive – all with the aim of serving our community in the best manner possible.*

## GASB REPORTS AND RESOLUTIONS

2016-17  
Report  
Summary

## 2017 PROPERTY TAX CHANGES

### Voter Approved Tax Levies and Renewals:

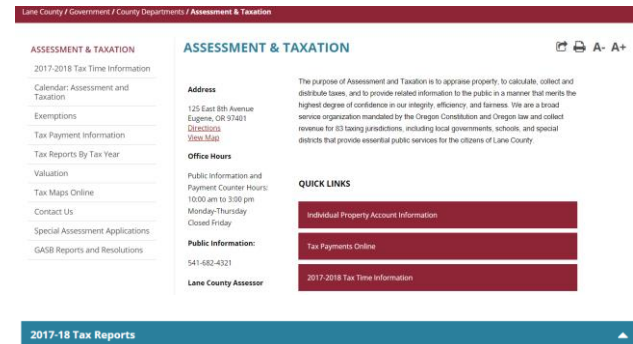
- Crow-Applegate-Lorane School District voters approved a 21 year, \$4 million bond to renovate and upgrade facilities.
- Fern Ridge Library District voters passed a 5-year local option levy which replaces the existing \$0.25 rate with \$0.35.
- Dexter Rural Fire Protection District voters passed a continuance of their \$0.50 local option levy for 5 years.
- Junction City Rural Fire Protection District voters renewed their \$0.60 local option levy for another 5 years.
- Western Lane Ambulance District's local option levy was renewed for 5 years at the same \$0.45 rate.
- The Lane County Sheriff's local option levy was renewed for another 5 years starting in 2018-19 at \$0.55. Levying \$0.38 for 2017-18.

## Levies and Bonds That Expired:

- McKenzie School District Bond
- Lorane Rural Fire District Bond
- Eugene School District Bond 1

**District Changes:**

- Lane County Fire District #1 merged into Lane Rural Fire & Rescue District. The combined districts are now the Lane Fire Authority. The new District's rate is \$2.0388.



### Top Ten Taxpayers

2017-18 Tax Code Area Report

**2017-18 Tax Code Area Totals** (Tax Code Totals by Rate Type Only)

### 2017-18 Value Comparisons

2017-18 Principal Distribution Schedule

**2017-18 SAL Table 1A - Taxable Assessed Value Detail for Code Areas**

2017-18 SAL Table 1B - Measure 5 Value Detail for Code Areas

2017-18 SAL Table 2A - Specially Assessed Forestland Valuation

2017-18 SAL Table 2B - Specially Assessed Farmland Valuation

2017-18 SAL Table 2C - Small Tract Forestland

2017-18 SAL Table 3 - Summary of Specially Assessed & Tax Exempt

[2017-18 SAL Table 4A - Detail of Taxing District Levies \(Excel Version\)](#)  
[2017-18 SAL Table 4A - Detail of Taxing District Levies \(PDF Version\)](#)

[2017-18 SAL Table 4A - Detail of Taxing District Levies \(PDF Version\)](#)  
[2017-18 SAL Table 4B - Urban Renewal Authority for Existing Plan Areas in Each Area](#)

2017-18 SAL Table 4B - Urban Renewal Authority for Existing Plan Areas in  
2017-18 SAL Table 4C - Estimation of Urban Renewal Plan Areas by Taxing

2017-18 SAL Table 4C - Estimation of Urban Renewal Plan Areas by Taxing District

2017-18 SAL Table 5 - Summary of Special Assessments, Fees and Charges

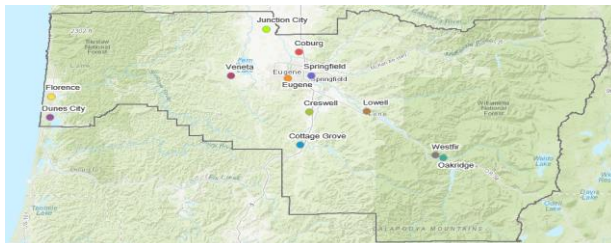
2017-18 SAL Table 6A - Detail of Code Areas Consolidated Billing Tax Rates

2017-18 SAL Table 6B - Listing of Code Areas by Taxing District. Urban Renewal Plan Area

[2017-18 SAI Table 6C](#) - Summary of Measure 5 Compression Loss by Code Area

**2017-18 SAL Table 7A - Taxable Assessed Value and Real Market Value by Property Class**

2017-18 SAL Table 8 - Summary of Amounts to be Raised, New Taxes to be Collected and Assessor's Certification & Oath



# FY 18-19 Proposed Budget Presentation



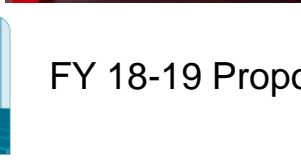
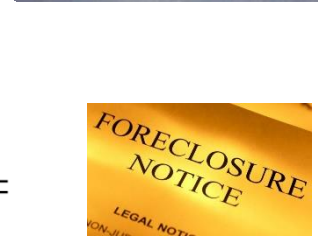
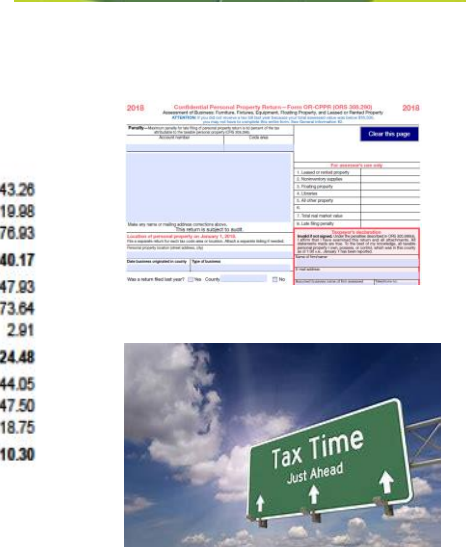
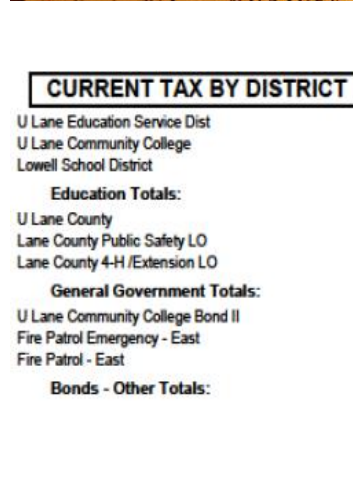
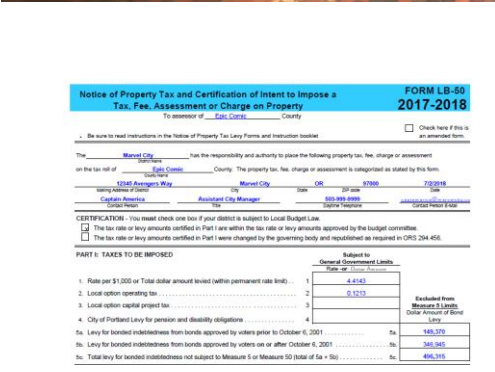
# Property Tax Management Division

The purpose of the property and tax management division is to create and maintain accurate and current records of tangible property and associated ownership, to produce and update cadastral maps, apply special assessments, manage use assessments, administer state deferral and exemption programs, provide public information and bill, collect and distribute property tax monies for the citizens and service districts of Lane County.

Ownership Changes	Cartography
Collections	Special Assessments
Annexations	Boundary Changes
Public Information	Personal Property
Bankruptcy	Refunds
Distributions	Foreclosure
Appeals	Exemptions

□ Expenses: \$3,311,731

□ FTE: 26.0



## Budget Presentation



# Appraisal Division

The purpose of the appraisal division is to ensure that all property is valued and assessed at 100 percent of its real market value as of January 1<sup>st</sup> each year using standard methods and procedures for mass appraisal property, accurately calculating maximum assessed value, special use assessments, and determining market adjustments to be reported annually in the ratio report.

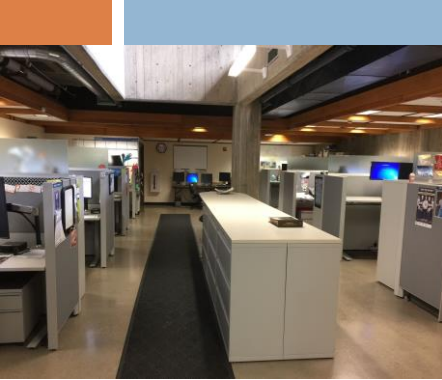
<b>Real Property Valuation</b>	<b>Ratio Report</b>
<b>Personal Property Valuation</b>	<b>Deferral programs</b>
<b>Site Inspections</b>	<b>Exemption calculations</b>
<b>Appeals (BoPTA, DOR, OR Tax Court)</b>	<b>Taxpayer Assistance</b>
<b>Measure 50 Calculations</b>	<b>New Construction</b>
<b>Machinery &amp; Equipment</b>	<b>Reappraisal</b>
<b>Property Boundary Changes</b>	<b>Maintain accurate property inventory</b>

- Expenses: \$2,712,983
- FTE: 21.0





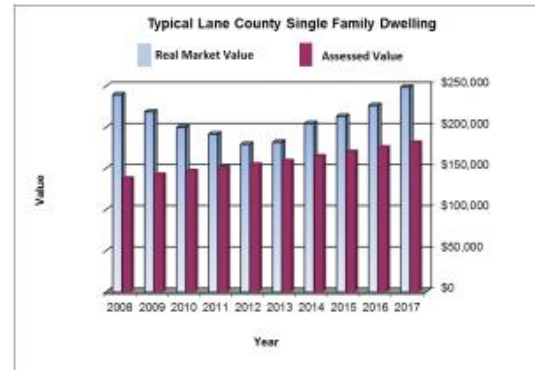
# Appraisal Division



## ASSESSOR'S CERTIFIED RATIO STUDY

**FOR 2017**

**LANE COUNTY**



**MARKET ACTION**  
A Division of LANE COUNTY - The Source for Real Estate Data in Your Community

Residential Review: Lane County, Oregon  
March 2018 Reporting Period

**March Residential Highlights**  
March brought positive results across the board in Lane County, with strong sales, an improvement in closed sales (up 15.8% ahead of March 2017) and 30% ahead of February 2018 (2017). It was the average March for change in the county since 2006, when 40% were recorded.

**Average and Median Sale Prices**  
Comparing the average price of homes in the twelve months ending March 31st of this year (\$202,480) with the average price of homes sold in the twelve months ending March 31st, 2017 (\$208,480) shows an increase of 3.2%. The same comparison of the median shows an increase of 10.4% over that same period.

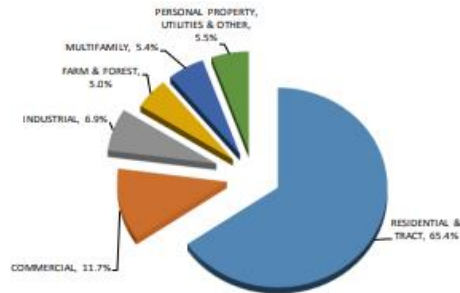
**Pending sales (489) edged 2.3% ahead of March 2017 (478) and surpassed February 2018 (292) by 32.7%.**

**New listings, at 574, fell an inch off last year in March 2017 (577), a 1% but missed 42.7% from last month in February 2018 (577).**

**Total market time decreased by three days to end at 40 days this March, with inventory dropping (downward by 1.4 months).**

**Percent Change of March Year Price**  
Percent Change of March Year Price  
Percent Change of March Year Price  
Percent Change of March Year Price

Month	New Listings	Pending Sales	Closed Sales	Average Price	Median Price	Total Market Time
March	574	489	300	\$202,480	\$175,000	40
February	577	478	292	\$208,480	\$180,000	43
Year-to-Date	1,740	1,475	1,015	\$200,000	\$170,000	42
March	574	489	300	\$202,480	\$175,000	40
February	577	478	292	\$208,480	\$180,000	43
Year-to-Date	1,740	1,475	1,015	\$200,000	\$170,000	42
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FY 18-19 Proposed Budget Presentation



# Highlights of FY 17-18 Outcomes

20,000+ Public  
Information  
Contacts

7,800+  
Property  
Inspections

Physical  
Reappraisal  
Started

18,000+  
Ownership  
changes

1,500+  
Property  
Boundary  
Changes

57B+ Market  
Value RMV

100% RMV  
1/1/2017

\$515M+ Taxes  
Certified

195,500+  
Payments



# Future Challenges & Opportunities

## *Budget Changes*

*Added 1 FTE (Property Appraiser 1)*

## *Budget information not yet final*

*CAFFA grant review (audit)*

*Estimated grant funds lower than prior year*

## *One-time investments*

*Microfiche/Microfilm Digitizing*

*Added Vehicle*

*Software Replacement Fund*







# Lane County Strategic Plan

Safe, Healthy County	Vibrant Communities	Robust Infrastructure	Our People & Partnerships
<p>Assessment and Taxation Administration supports Lane County's strategic priorities of Robust Infrastructure, having a Safe, Healthy County and ensuring we have Vibrant Communities by the fair, efficient and accurate assessment and collection of property taxes within Lane County and the timely distribution of those funds to the 83 taxing districts.</p>	<p>In order to carry out the department's principal objective, Assessment and Taxation adopted a 2015-20 Departmental Strategic Plan.</p>	<p>The 2015-20 Departmental Strategic Plan includes efforts to enhance the customer service experience for our taxpayers, review and update business processes to increase efficiency and effectiveness and to create a professional working environment where our employees can grow, develop and thrive – all with the aim of serving our community in the best manner possible.</p>	<ul style="list-style-type: none"> <li>• Interdepartmental</li> <li>• Lane Council of Governments (LCOG)</li> <li>• Oregon State Association of County Assessors (OSACA)</li> <li>• Association of Oregon Counties (AOC)</li> <li>• Oregon Association of County Tax Collectors (OACTC)</li> <li>• District #1 / Other Oregon Counties</li> <li>• Taxing Districts</li> <li>• Business/Citizens (Taxpayers)</li> </ul>

# Questions?

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□ *Up Next: Health & Human  
Services*

