



**Lane County
Assessment and Taxation**
125 E 8th Avenue
Eugene, OR 97401

Regular public service hours:
10:00 am - 3:00 pm (Mon - Thu)
Closed Fridays

(541) 682-4321

Extended hours:
October 17 to November 15
9:00 am - 4:00 pm (Mon - Fri)

Closed Friday, November 11th
to observe Veterans Day

Visit our website

www.lanecounty.org/at

- ◆ Get your current balance
- ◆ Make a payment
- ◆ Find last year's statement
- ◆ Review appraisal information
- ◆ View payment receipts

Tax payments will be accepted at the following Lane County white drop boxes Friday Nov. 11 through midnight Tuesday Nov. 15:

- East side of Pearl St. between 7th & 8th Ave.
- Sheldon Library at Sheldon Plaza
- Bethel Library at Echo Hollow Plaza
- Amazon Pool at 2600 Hilyard St.
- Springfield, between 5th & 6th on A St.
- Cottage Grove Community Center, 700 E. Gibbs St.
- Florence Police Department, 900 Greenwood St.

Have more questions? Scan here:



Property Tax Payments due November 15, 2016



Payment Schedule

Receive a 3% discount if full payment is postmarked by November 15th.

Receive a 2% discount if 2/3 payment is postmarked by November 15th. Pay final 1/3 by the following May 15th.

Or pay 1/3 by November 15th, 1/3 by February 15th and 1/3 by May 15th.

No discounts are available for payments made after November 15th and interest will be charged on any past due balance after the installment due date.

Payment Options

US POSTAL SERVICES: whether mailing to our office or US Bank's Lockbox Service, the postmark must be on or before November 15th. Please note that post offices in outlying areas may not process mail the same day it is received.

ELECTRONIC BILL PAY SERVICES: allow sufficient time for the institution to submit payment on or before the due date.

A&T WEBSITE: go to **www.lanecounty.org/at** and click on Tax Payments Online. A bank processing fee will be added. Lane County retains no portion of that fee.

If a mortgage company is listed on the left side of your statement, it means the lender has notified our office that they intend to pay. If you have any questions regarding who is paying your property taxes, we suggest you contact your mortgage company directly.

The Real Estate Market and Property Taxes

The tax statement shows the real market value of your property as of January 1, 2016 based on the 2015 real estate market. Any changes to the market since January 2016 will be reflected on the 2017 tax statement. The statement shows your property's taxable value, which is the lower Measure 50 assessed value minus any exemptions. On average, residential properties are paying tax on an assessed value that is 79% of its market value. (See graphic below)

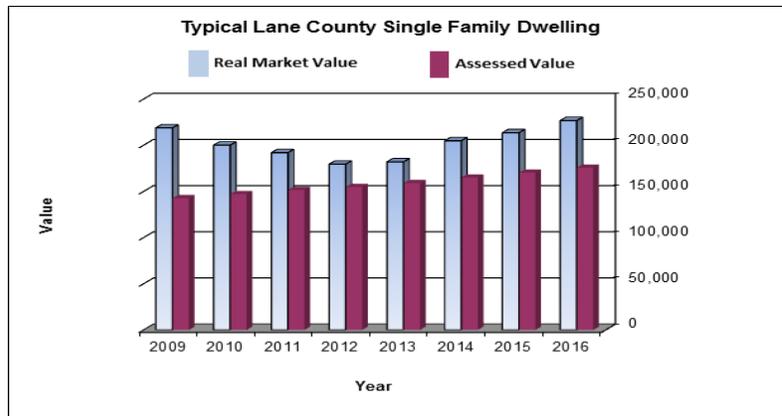
A typical home saw a 6.00% increase in market value. Changes to an individual home's value may be different. Changes are based on sales that occurred in your neighborhood, a reappraisal of your area or a physical inspection of your property.

Oregon does not reset property values or recalculate tax at the time of sale or refinance.

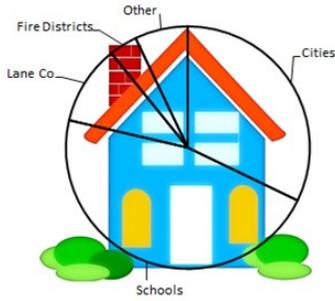
Tax amounts are set only once a year at the time of certification in early October.

Oregon's Constitution limits taxes to no more than \$10 per \$1,000 of market value for general government services and no more than \$5 per \$1,000 of market value for education services. Bonds are exempt from these limits.

Oregon's Constitution also limits the growth of a property's maximum assessed value to 3% per year. However, greater increases are allowed when changes occur to properties such as new construction, subdivisions, loss of special assessments or exemptions. Other factors that increase taxes are voter approved measures such as bonds, local option levies or the formation of new tax districts.



Where does your property tax dollar go?



46% School Districts
 32% Local Cities
 11% Lane County
 4% Fire Districts
 7% Others including:
 Library, Park, Water &
 Urban Renewal

Manufactured Structures



The law requires that taxes be cancelled on personal property manufactured structures assessed at less than \$16,500 this year. **Note:** If the land and home have the same owner, the home is considered real property, not personal property, and will be taxable.

New! The MS Park Community Relations fee has increased to \$10.00. Unlike prior years, this fee will not be charged on accounts where taxes have been cancelled as a result of being under the taxable threshold.

Contact Lane County Public Works for titling and trip permits at 3050 N. Delta Hwy. For more information call (541) 682-6961. Forms can be obtained at: www.lanecounty.org/pw.

2016 Property Tax Changes

Lane County reduced the amount levied for the 2013 public safety levy from \$.55 to \$.38 per \$1,000 assessed value while continuing to exceed the promised local jail beds.

Voter Approved Tax Levies and Renewals:

- South Lane County Fire & Rescue passed a \$2.6 million bond levy for capital costs including upgrading existing equipment, purchase of a ladder truck, two firefighting engines and two water tender/heavy brush engines.
- South Lane School District approved a \$35.9 million bond to replace Harrison Elementary, renovate the district's swimming pool and enhance safety and security.
- Junction City School District approved a \$14.6 million bond to pay for substantial improvements to Junction City HS as well as upgrades to Territorial and Laurel Elem. schools.
- Mapleton School District passed a \$4 million, 25-year bond to remodel the high school and elementary school.
- Lane County passed a 5-year local option levy to support 4-H and OSU Extension programs.
- The City of Eugene passed a 5-year, \$2.7 million local option levy to increase library hours and expand other library services.
- The City of Springfield renewed their Fire and Life Safety Services local option levy for 5 years at the same \$0.36 rate.

Levies and Bonds That Expired:

- Fern Ridge School District Bond I
- Heceta Water District is no longer levying

Business Personal Property

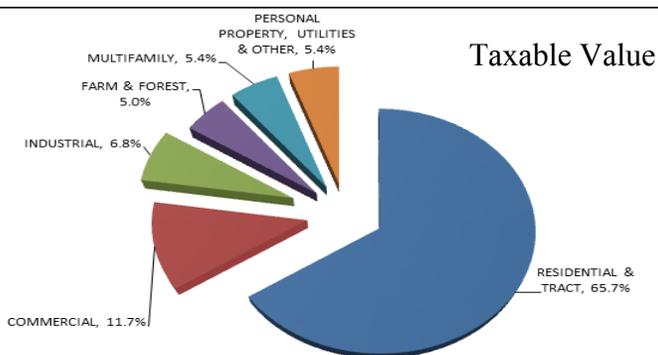
Each business must file a personal property return with the assessor by March 15th to avoid penalties; this includes county industrial accounts. There is no longer a provision for extensions of any kind. Forms are available at www.lanecounty.org/at.

Deferrals/Exemptions

- Veterans Exemption - Veterans who are 40% or more disabled or the surviving spouse/registered domestic partner of a veteran may be entitled to exempt a portion of their property's Assessed Value from taxation. The time to apply is between January 1 and April 1. However, certified disabled veterans may apply within six months of receipt of decision letter from Veterans' Affairs. Surviving spouses/registered domestic partners may apply anytime during the current tax year if the veteran was deceased in the previous tax year.
- Active Duty Military Service members may be entitled to exempt a portion of their Assessed Value from taxation. The filing deadline for the 2016-2017 tax year is August 1, 2017.
- Disabled Citizens or Senior Citizens may be eligible to defer payment of property taxes on their home. Applications are accepted between January 1 and April 15. For more information or to obtain an application please contact our office.
- Surviving spouses of Fire Service Professionals, Police and Reserve Officers may be entitled to exempt a portion of their Assessed Value from taxation. For more information please contact our office.

Values by Property Type

There are over 177,000 property tax accounts in Lane County with a combined RMV of \$52.8 billion, a 3.9% increase from 2015. The Taxable Value is \$31.5 billion, an increase of 3.3%.



Appealing your Real Market Value

You have the right to appeal your Real Market Value to the Board of Property Tax Appeals through the County Clerk's Office, Deeds and Records Division.

The Board has the authority to reduce market value when sufficient evidence is provided that shows the Real Market Value (RMV) of your property was different on January 1, 2016 than what is on your tax statement. If your RMV is still higher than your Assessed Value, your tax payment will likely remain the same. The Board cannot grant reductions to tax; they can only review property values.

All appeals must be filed with Lane County Deeds and Records office by January 3, 2017. The filing fee is \$35.00 per account. Assessment and Taxation does not receive any portion of this fee. For more information and appeal forms visit: www.lanecounty.org/appeals.