

ASSESSMENT AND TAXATION



Mike Cowles, Lane County
Assessor & Tax Collector

FY 19-20 Proposed Budget Presentation

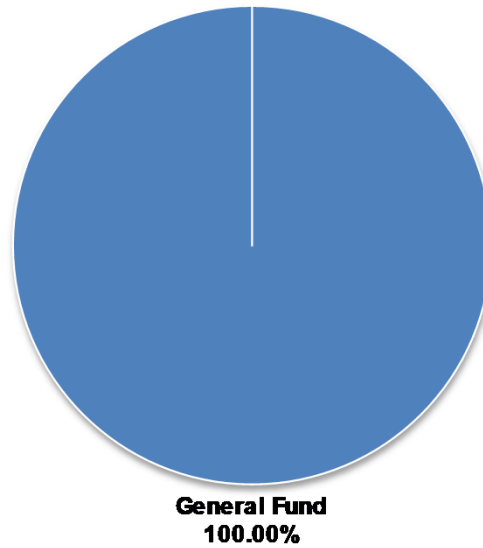
Department Overview

Mission: The mission of Assessment and Taxation is to appraise property, and 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 85 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



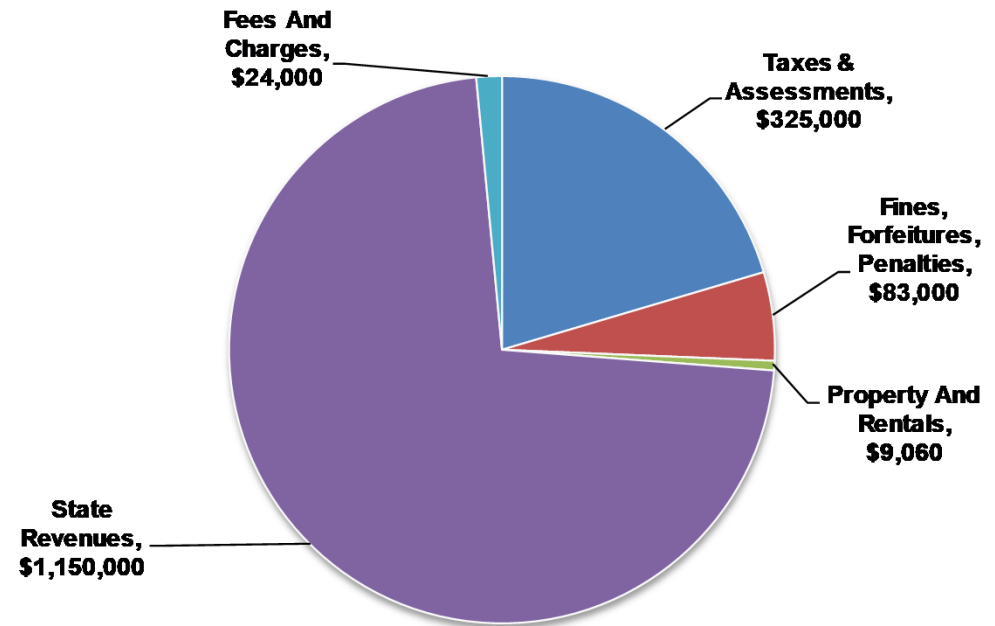
FY 19-20 Budget by Fund Type



FY 19-20 Budget Details

19-20 RESOURCES

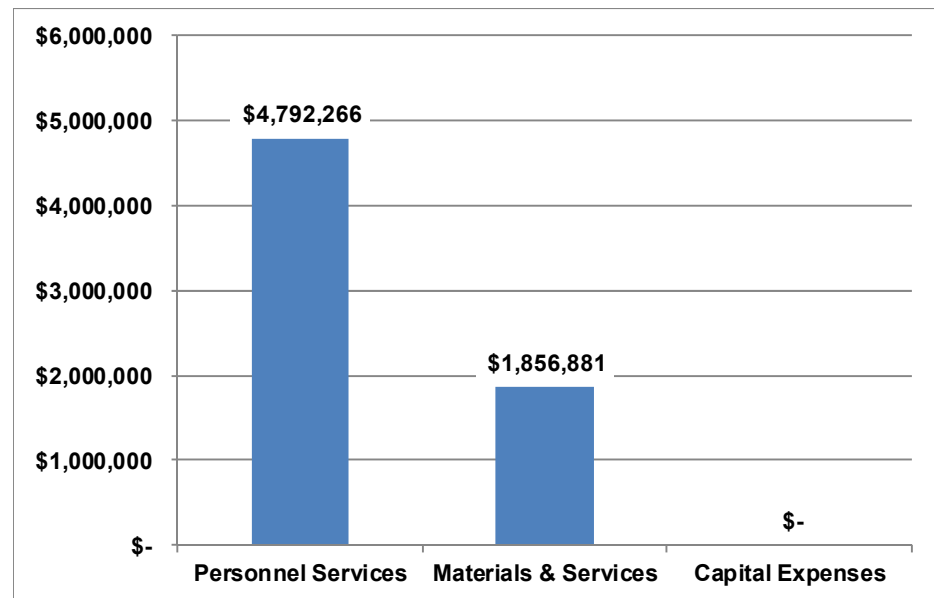
- CAFFA (State Grant)
- Fees and Charges
- Penalties
- Assessments
- General Fund



FY 19-20 Budget Details

19-20 EXPENDITURES

- Normalized expenses w/ very minor growth
- Total FTE - no change
- Reclassification of Senior OA's to Assessment and Taxation Specialists



Partnerships

- LCOG - Lane Council of Governments
- OSACA - Tax Assessors
- OACTC -Tax Collectors
- DOR – Oregon Department of Revenue
- Oregon Counties
- Lane County Taxing Districts/Cities
- Interdepartmental
- AOC/LOC
- Businesses/Citizens (Taxpayers)



Administration

Mission: 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.

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

FTE: 2.0
Proposed FY 19-20 Expenses: \$420,697



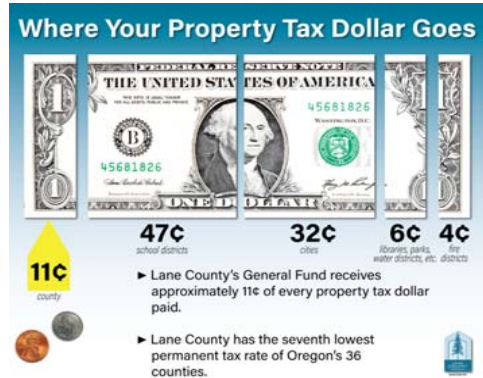
Administration



Property Tax Information Videos:
Property Taxes - What's In It For Me?



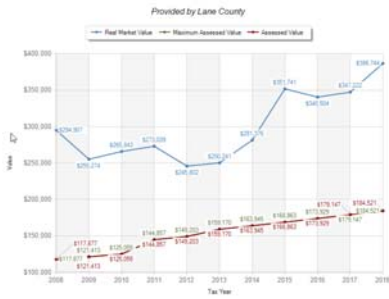
Why Property Values Fluctuate



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

2017-18
[Report Summary](#)

What changes may affect my taxes or value this year?

New Voter Approved Bonds & Tax Levies

- Monroe School District: \$6M bond to construct and improve schools
- Lowell School District: \$4M bond to finance safety improvements, renovate facilities and add classrooms
- Harrisburg School District: \$8.945M bond to upgrade and expand facilities
- Oakridge School District: \$6.2M bond for safety upgrades and renovations to its facilities
- Mohawk Valley Rural Fire District: \$750K bond for capital costs of emergency apparatus and firefighting equipment
- Coburg Fire District: \$0.22 local option to purchase medical, protective and training equipment and to make improvements to the fire station
- City of Eugene: \$3.15M local option levy to be used for parks and recreation facilities operation and maintenance

Levies that Renewed

- County: the public safety local option levy for the jail and critical youth services was renewed at \$0.55
- City of Springfield: the local option levy for jail operations and police services was renewed at \$1.40
- South Lane Fire Rescue: the local option levy for 24/7 paramedic ambulance services was renewed at \$0.47
- Upper McKenzie RFPD: the local option levy for continued operation was renewed at \$0.50

Monthly. The new District's rate is \$2.0388.

Lane County / Government / County Departments / Assessment & Taxation

ASSESSMENT & TAXATION

2017-2018 Tax Year Information

Calendar Assessment Year: 2018

Exemptions: 1/16 East 8th Avenue Eugene, OR 97401

Tax Payment Information: Online Payment

Tax Reports By Tax Year: 2018

Website: Public Information Portal Payment Online Help 1000 Sun to 10:00pm Weekly Phone 541-382-6201

Special Assessment Applications: GASB Reports and Resolutions

Address: The purpose 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 meets the highest degree of confidence in our integrity, efficiency, and fairness. We also foster economic development by providing information and services to our citizens and provide revenue for 83 taxing jurisdictions, including local governments, schools, and special districts that provide essential public services for the citizens of Lane County.

Office Hours: Public Information Portal Payment Online Help 1000 Sun to 10:00pm Weekly Phone 541-382-6201

Public Information: 541-382-6201 Lane County Assessor

QUICK LINKS

- Individual Property Account Information
- Tax Payments Online
- 2017-2018 Tax Year Information

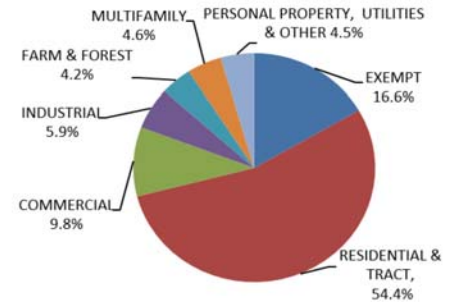
TAX REPORTS BY TAX YEAR

2018-19 Tax Reports

- Top Ten Taxpayers
2018-19 Tax Code Area Report
2018-19 Tax Code Area Totals (Tax Code Totals by Rate Type Only)
2018-19 Value Comparisons
2018-19 Principal Distribution Schedule
2018-19 SAI Table 1A - Taxable Assessed Value Detail for Code Areas
2018-19 SAI Table 1B - Measure 5 Value Detail for Code Area
2018-19 SAI Table 2A - Specially Assessed Forestland Valuation
2018-19 SAI Table 2B - Specially Assessed Farmland Valuation
2018-19 SAI Table 2C - Small Tract Forestland
2018-19 SAI Table 3 - Summary of Specially Assessed and Tax Exempt Properties
2018-19 SAI Table 4A - Detail of Taxing District Levies (PDF Version)
2018-19 SAI Table 4B - Detail of Taxing District Levies (Excel Version)
2018-19 SAI Table 4B - Urban Renewal Authority for Existing Plan Areas in Each Agency
2018-19 SAI Table 4C - Estimation of Urban Renewal Plan Areas by Taxing District
2018-19 SAI Table 4E - Detail of Urban Renewal Plan Areas by Taxing District
2018-19 SAI Table 5 - Summary of Special Assessments, Fees and Charges
2018-19 SAI Table 6A - Detail of Code Areas Consolidated Billing Tax Rates
2018-19 SAI Table 6B - Listing of Code Areas by Taxing District, Urban Renewal Plan Area and Urban Renewal Agency
2018-19 SAI Table 6C - Summary of Measure 5 Compression Loss by Code Area
2018-19 SAI Table 7A - Taxable Assessed Value and Real Market Value by Property Class
2018-19 SAI Table 8 - Summary of Amounts to be Raised, New Taxes to be Collected and Assessor's Certification & Oath

VALUES BY PROPERTY TYPE

There are over 179,000 property tax accounts in Lane County with a combined RMV of over \$61.9 billion, a 7.5% increase over 2017. The AV is \$41 billion, an increase of 4.1%.



FY 19-20 Proposed Budget Presentation

Property Tax Management

Mission: 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

FTE: 26.0
Proposed FY 19-20 Expenses: \$3,371,302

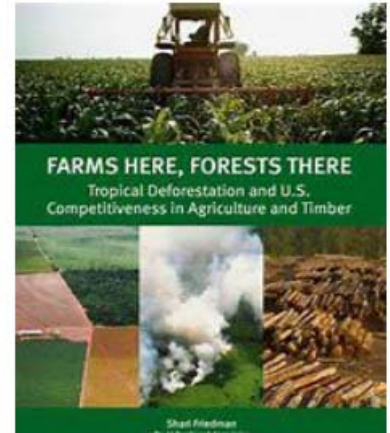


Property Tax Management



Did you receive two tax statements this year instead of one? It may be due to the addition of fire patrol charges. If so, you would have received notification from either the Eastern or Western Lane Fire Patrol Districts that they would either begin coverage or add to existing forest / wildfire coverage of your property. If you are also located within a Rural Fire Protection District (RFPD), which provides fire protection for homes and other structures, two bills are necessary to collect for each of the two agencies.

- RFPD is only allowed to charge on the value of 5.00 acres of land value plus the value of all structures. That total value is located on the original tax account.
- The new tax statement represents the value of the property's remaining acres which are exempt from RFPD charges and will contain the charges for fire patrol.



2019 Confidential Personal Property Return—Form OR-CPPR (ORS 308.200) 2019

Assessor of Business, Furniture, Equipment, Floating Property and Leased or Rented Property

ATTENTION: If you did not receive a tax bill last year, please print the assessed value from below \$10,000. You may not have to complete this entire form. Your General Information #1.

Property Identification: Use the following information to identify the property. (OR 308.200)

Assessed Value: \$

Code: 0000

Clear this page

For assessor's use only:

1. Leased or rented property
2. Nonresidential property
3. Floating property
4. Livestock
5. All other property
6. Total real market value
7. Total fire patrol value
8. Total fire patrol value

Make any name or mailing address corrections above. This return is subject to audit.

Location of personal property on January 1, 2019:

File a separate return for each tax code area or location. Attach a separate listing if needed.

Assessor's declaration: I have examined this return and all attachments and certify that it is true and correct. I have signed this return and all attachments in my own handwriting and date. This return is subject to audit. (OR 308.200)

CURRENT TAX BY DISTRICT

U Lane Education Service Dist	43.26
U Lane Community College	119.98
Howell School District	976.93
Education Totals:	1,140.17
Lane County	247.93
Lane County Public Safety LO	73.64
Lane County 4-H/Extension LO	2.91
General Government Totals:	324.48
Lane Community College Bond II	44.05
Fire Patrol Emergency - East	47.50
Fire Patrol - East	18.75
Bonds - Other Totals:	110.30

Tax rates

The county assessor places the taxes certified by the taxing districts on the tax roll in the Fall of each year. Property taxes are placed on the tax roll in the form of a rate per \$1,000 of assessed value. In most cases, the taxes for operations are the permanent rate limits certified by the districts.

When a district certified a dollar amount tax levy, such as a local option tax or bond tax, the assessor must calculate a tax rate. To compute a tax rate, the tax levy amount is divided by the taxable assessed value of the property in the district. This tax rate is placed on the individual property tax accounts in the district.

The total amount of tax placed on a property is computed by multiplying the property's assessed value by the combined tax rates of all the districts in which the property is located and then adding any assessments.



Tax Year 2018-2019 ACCOUNT #: 0267870

Pay	Pay By	Discount %	Discount Amt	Net Amount Due	Enter Payment Amount
In Full	11/15/2018	3%	105.16	3,400.09	\$
2/3	11/15/2018	2%	46.74	2,290.09	
1/3	11/15/2018	None	None	1,168.41	

TOTALS INCLUDE DELINQUENT TAXES, IF ANY. DISCOUNT IS LOST & INTEREST APPLIES AFTER DUE DATE.

Please make checks payable to:
Lane County Tax Collector
125 E. 8th Avenue
Eugene, OR 97401

Mailing address change on back

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URBAN RENEWAL

Taxpayers in an Urban Renewal area will be able to identify where money is being shifted from a taxing district to an Urban Renewal (UR) Agency by the abbreviation preceding the district name, as follows:

- “CC”: affected by Coburg UR
- “CE”: affected by Eugene UR
- “CV”: affected by Veneta UR
- “CS”: affected by Glenwood UR
- “U”: not affected by Urban Renewal in this area

BUSINESS PERSONAL PROPERTY

Each business must file a personal property return with the assessor by March 15th to avoid penalties. The forms are available at lanecounty.org/at
SAVE THE DATE! Personal Property Workshop on January 24, 2019
Details available on our website soon!

DEFERRALS / EXEMPTIONS

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 1st and April 1st. 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 2018-2019 tax year is August 1, 2019.

Disabled Citizens or Senior Citizens may be eligible to defer payment



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Appraisal

Mission: 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 1st each year using standard methods and procedures for mass appraisal, accurately calculating maximum assessed value, special use assessments, and determining market adjustments to be reported annually in the ratio report.

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

FTE: 21.0
Proposed FY 19-20 Expenses: \$2,857,148



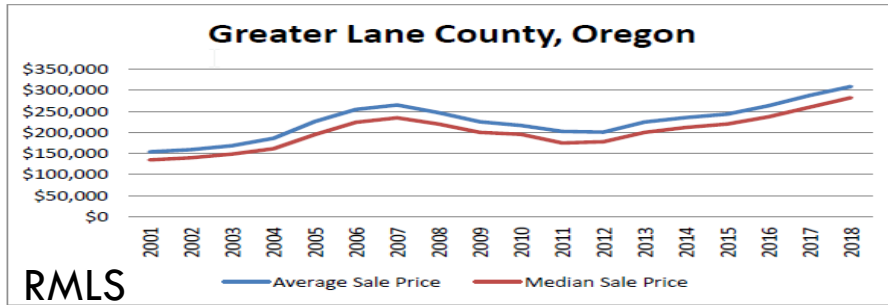
Appraisal



ASSESSOR'S CERTIFIED
RATIO STUDY

2018-19

LANE COUNTY



FY 19-20 Proposed Budget Presentation

Highlights of FY 18-19 Outcomes

19,650+ Public
Information
Contacts

8,500+ Property
Inspections

Physical
Reappraisal

15,500+
Ownership
changes

2,700+ Property
Boundary
Changes

\$65B Market
Value (RMV)

100% RMV
1/1/2018

\$550M+ Taxes
Certified

195,000+
Property Tax
Payments



Future Challenges & Opportunities

Budget Information not yet final
CAFFA Grant review
CAFFA fund percentage

Completing RFP for Microfiche/Microfilm Digitizing
Review of Exemptions
Appeals of High Value Property
Continued Reappraisal (Dated Inventory)
Software Replacement
Legislative Changes
Lock Box Service
Payment AVM





Lane County Strategic Plan

Safe, Healthy County

Assessment and Taxation 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 85 taxing districts.

Vibrant Communities

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.

Robust Infrastructure

In order to carry out the department's principal objective, Assessment and Taxation adopted a 2015-20 Departmental Strategic Plan.

Our People & Partnerships

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



Questions?

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Mike Cowles

Assessor / Tax Collector

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541-682-6798

- *Up Next: Department
County Council*



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