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For Immediate Release 10/13/2020

2020–2021 Property Tax Statements available online, to be mailed soon

Contact: Lane County Assessor Michael Cowles – 541-682-6798

Lane County taxpayers will receive their 2020-2021 property tax statements beginning on October 21, 2020. Statements are available online now, as well as information about the county value trends, levy changes, and individual property tax account information, at www.lanecounty.org/AT. The first payment is due on November 16, 2020.

“The health and safety of our staff and customers continues to be very important. We have made a concerted effort to provide a variety of socially distanced and efficient payment options,” said Lane County Assessor Michael Cowles. “But if you do visit our office, you will find we are following safety protocols recommended by healthcare officials. Precautions include face coverings, hand sanitizer, social distancing, Plexiglas barriers and regular sanitizing of common areas.”

Lane County Assessment and Taxation collects property tax on behalf of 85 separate taxing districts, including cities, schools, education service districts, water districts, rural fire districts, urban renewal districts and other taxing districts such as park and recreation, library and ambulance districts.

The total property tax certified for all tax levies combined in 2020–2021 is \$605.10 million. This is approximately 4.13 percent more than in 2019. The total amount of taxes billed changes each year as a result of the addition of new or renewed local option and bond levies, the expiration of local option and bond levies, the 3 percent statutory increase in Maximum Assessed Value (MAV), the addition of new properties to the tax roll, the number of exemptions granted, and the number of properties being taxed on their lower market values instead of their Measure 50 MAV.

Lane County’s January 1, 2020 Real Market Value (RMV) increased to \$70.1 billion from \$66.1 billion, an overall increase of approximately 6 percent from January 1, 2019.

The total taxable value for all properties combined in Lane County increased by 3.9 percent over last year, from \$35.5 billion in 2019 to \$36.9 billion in 2020. Additionally, 2.51 percent of residential properties in Lane County now have a market value below their Measure 50 MAV that is down from 3.7 percent in 2019.

Most properties will continue to see the 3 percent statutory increase in their MAV. On average, residential property owners will pay tax on 65.1 percent of their RMV in 2020.

Oregon’s constitution limits the increase in MAV of each property to 3 percent per year, unless there have been changes made to the property, such as new construction or additions, new partitions or

subdivisions, removal from special assessment or exemption programs, or changes in zoning and use of the property.

There are approximately 180,400 property tax accounts in Lane County consisting of: 54.5 percent Residential/Tract; 16.6 percent Exempt; 9.7 percent Commercial; 5.8 percent Industrial; 4.2 percent Farm/Forest; 4.7 percent Multi-Family; and 4.4 percent Business Personal Property, Utilities and Other.

Property values for tax purposes are set only once a year at the time of certification. Certification occurred for the 2020–2021 tax roll on October 6, 2020. Oregon does not reset property values at the time of sale as in California, nor does it reset property values for tax purposes at the time of a refinanced loan.

The 2020–21 tax statement reflects a property’s RMV as of January 1, 2020. This is based on the January 1, 2019 RMV compared to 2019 sale prices which showed an overall median RMV increase of 7.2 percent for a typical house value.

Market value changes for individual properties will vary each year due to many factors including the general real estate market, property location and changes made to the property such as new additions, remodels, or demolition. The impact COVID-19 will have on property values is not yet known. The assessment date for the real market value on this tax statement is January 1, 2020, prior to the pandemic. Market changes resulting from the pandemic will be reflected in the 2021-2022 real market values.

If your house, garage or outbuilding was damaged or destroyed by the recent wildfires, you may be eligible for property tax relief. For details go to www.lanecountyor.gov/at and click on the McKenzie/Holiday Farm Fire Property Tax Proration quick link.

“On behalf of everyone at Assessment and Taxation, I would like to acknowledge what a difficult year it has been. Our hearts go out to all who have been impacted by the devastating wildfires and we are grateful for the efforts of first responders, county employees and community volunteers. We have made processing the property tax proration applications our highest priority,” said Cowles.

Voters in the past year have approved changes to the tax levies and bond rates, which are then applied to a property’s Assessed Value (AV). However, Oregon’s constitution limits the total tax rate that can be billed to an individual property to no more than \$10 per \$1,000 of market value for government and \$5 per \$1,000 of market value for schools. These limits do not apply to bonds.

If taxpayers believe their properties’ market values are incorrect, taxpayers should first contact Lane County Assessment and Taxation. Taxpayers have the right to appeal to the Board of Property Tax Appeals through the Deeds and Records Division of the County Clerk’s Office. The Board of

Property Tax Appeals has the authority to reduce market value when sufficient evidence is provided to demonstrate the RMV of a property was different on January 1, 2020 than what is on the tax statement. If RMV is still higher than AV, the tax payment will likely remain the same. A reduction to the value does not always result in a refund. The Board cannot grant reductions to a tax amount; it can only review a property's value. All appeals must be filed with the Lane County Deeds and Records office by December 31, 2020.

2020 Property Tax Changes

- Both Lane Community College and the Eugene School District passed new bond measures to construct and improve facilities.
- The following districts renewed their local option levies for 5 years at the same rate:
 - Crow-Applegate-Lorane School District
 - Eugene School District
 - Santa Clara Fire District
- McKenzie Fire & Rescue's local option levy rate changed from \$0.45/\$1,000 to \$0.60/\$1,000
- Goshen's RFPD local option levy will not be imposed

Attached is an advance copy of the property tax insert that will be mailed with each tax statement. The insert has additional information regarding payments, the location of payment drop boxes, appeals, and other services provided by the Department of Assessment and Taxation.

Also attached are two charts. One showing the median assessed value and tax rates for different areas of the county and one showing the real market value and percent change between 2019 and 2020.

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LANE COUNTY ASSESSMENT & TAXATION

125 E 8th Avenue | Eugene, OR 97401
541-682-4321
www.lanecountyor.gov/at

Open October 5th to October 23rd
10:00 am to 3:00 pm Monday-Thursday

Open October 26th to November 16th
10:00 am to 3:00 pm Monday-Friday
Closed Wednesday, November 11th

PROPERTY TAX PAYMENTS DUE NOVEMBER 16, 2020

A MESSAGE FROM THE ASSESSOR

Dear Lane County Taxpayers—

On behalf of everyone at Assessment and Taxation, I would like to acknowledge what a difficult year it has been. Our hearts go out to all who have been impacted by the devastating wildfires and we're grateful for the efforts of first responders, county employees and community volunteers. We have made processing the property tax proration applications our highest priority.

Whereas the wildfires hit close to home, COVID-19's effects have been felt worldwide. The health and safety of our staff and customers continues to be very important. We've made a concerted effort to provide a variety of socially distanced and efficient payment options, but if you do visit our office, you will find we're following safety protocols recommended by healthcare officials. Precautions include face coverings, hand sanitizer, social distancing, Plexiglas barriers and regular sanitizing of common areas.

Mike Cowles, Lane County Assessor/Tax Collector

MCKENZIE STRONG!

If your house, garage or outbuilding was damaged or destroyed by the recent wildfires, you may be eligible for property tax relief. For details go to www.lanecountyor.gov/at and click on the McKenzie/Holiday Farm Fire Property Tax Proration quick link.

COVID-19 IMPACT

The impact COVID-19 will have on property values is not yet known. The assessment date for the real market value on this tax statement is January 1, 2020, prior to the pandemic. Market changes resulting from the pandemic will be reflected in the 2021-2022 real market value.

GO PAPERLESS

Many people prefer e-mails over paper. To opt out of paper property tax statements in the future, just go to www.paydici.com/lane-county-or/ and create your account.

The activation code is the combination of your 7-digit Account Number and your 5-digit Tax Code Area, both of which can be found on your tax statement.

THE REAL ESTATE MARKET & PROPERTY TAXES

The tax statement shows the real market value (RMV) of your property as of January 1, 2020 based on the 2019 real estate market. Any changes to the market since January 2020 will be reflected on the 2021 tax statement. The statement shows your property's taxable value (TV), which is the lower of the RMV or the Measure 50 assessed value (AV) minus any exemptions. On average, residential properties are paying tax on an AV that is 65.1% of its RMV.

A typical Lane County home saw a 7.2% increase in RMV. 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 time of sale or finance.

DUE DATES

November 16, 2020

Pay in full = 3% Discount

Pay 2/3 = 2% Discount

Pay at least 1/3 to avoid incurring interest

February 16, 2021

Second Trimester payment due

May 17, 2021

Third Trimester payment due

Your Safety Matters

Options to pay without coming into our office

US MAIL

Postmarked on or before the due date
Please note our new remittance address
PO BOX 10526 | Eugene, OR 97440-2526

Close to the due date?
We urge you to have the Post Office date stamp your envelope.

Credit/Debit Card, Electronic Check

⇒ Visit www.lanecountyor.gov/at and click the Tax Payments Online quick link

⇒ Call 833-819-5119

Service Provider fees apply.
Lane County retains no portion of the fees.

Online Bill Pay

Please note our new remittance address
PO BOX 10526 | Eugene, OR 97440-2526

Allow enough time for your financial institution to submit payment by the due date.

Drop Boxes

Pearl Street, across the street from the Public Service Building (closed October 14-November 6 due to Election)

Election Drop Boxes (open November 7-November 16 at Midnight):

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

WHERE YOUR PROPERTY TAX DOLLAR GOES

\$0.11	County
\$0.48	School districts
\$0.31	Cities
\$0.06	Libraries, parks, water districts, etc.
\$0.04	Fire districts



MANUFACTURED STRUCTURES

The law requires that taxes be cancelled on personal property manufactured structures assessed at less than \$19,000 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.

Lane County no longer administers the Manufactured Home Ownership Document System (MHODS). All transferees now go through the Oregon Manufactured Structures Program in Salem.

Visit https://aca-oregon.accela.com/OR_MHODS/

Call (503) 373-1249

VETERANS, ACTIVE DUTY MILITARY, SENIORS & DISABLED CITIZENS

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 the property's assessed value from taxation. The normal time to file is between January 1 and April 1, however, a 40% or more disabled service-connected veteran may apply any time during the year if it is within 6 months of their most recent VA letter. You must own your home prior to July 1, 2021 in order to qualify for the 2021-2022 tax year. 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 the property's assessed value from taxation. The filing deadline for the 2021-2022 tax year is August 1, 2021.

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.

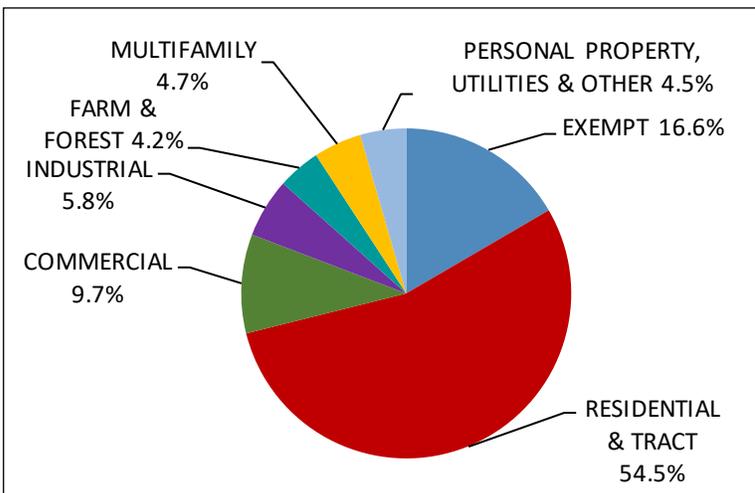
APPEALS OF REAL MARKET VALUE

The Board of Property Tax Appeals 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, 2020 than what is on your tax statement. If your RMV is still higher than your assessed value (AV), your tax payment will likely remain the same. The Board cannot grant reductions in tax; they can only review property values.

All appeals must be filed with the Lane County Deeds and Records office by December 31, 2020. 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.lanecountyor.gov/appeals

VALUES BY PROPERTY TYPE

There are approximately 180,400 property tax accounts in Lane County, with a combined real market value (RMV) of over \$70 billion, a 5.9% increase over 2019. The assessed value (AV) is \$44.2 billion, an increase of 3.8%.



2020 PROPERTY TAX CHANGES

- Both Lane Community College and the Eugene School District passed new bond measures to construct and improve facilities.
- The following districts renewed their local option levies for 5 years at the same rate:
 - Crow-Applegate-Lorane School District
 - Eugene School District
 - Santa Clara Fire District
- McKenzie Fire & Rescue's local option levy rate changed from \$0.45/\$1,000 to \$0.60/\$1,000.
- Goshen's RFPD local option levy will not be imposed.

BUSINESS PERSONAL PROPERTY

Each business must file a personal property return with the Assessor by March 15, 2021 to avoid penalties. The forms are available at www.lanecountyor.gov/at

LEARN MORE ABOUT PROPERTY TAX

Visit www.lanecountyor.gov/at to view a collection of informative videos about property tax.

- Property Taxes—What's In It For Me?
- Why Property Values Fluctuate
- Business Personal Property
- Property Tax Appeals
- History of Property Taxes in Oregon

Property taxes on a typical single family dwelling in Lane County

Sample areas have the following property taxes:

Area	2019 Median Assessed Value	2019 Total Tax Rate	2019 Total Tax	2020 Median Assessed Value	2020 Total Tax Rate	2020 Total Tax
Blachly	\$131,906	11.2339	\$ 1,481.82	\$137,691	11.3557	\$ 1,563.58
City of Coburg	\$242,149	16.6651	\$ 4,035.44	\$263,123	16.7722	\$ 4,413.15
City of Cottage Grove	\$153,630	18.0405	\$ 2,771.56	\$158,669	18.5082	\$ 2,936.68
City of Creswell	\$184,302	14.7071	\$ 2,710.55	\$190,306	14.6002	\$ 2,778.51
City of Dunes	\$273,753	10.5265	\$ 2,881.66	\$282,731	10.6483	\$ 3,010.60
City of Eugene	\$216,268	19.5934	\$ 4,237.43	\$223,165	19.6965	\$ 4,395.57
City of Florence	\$196,751	13.5505	\$ 2,666.07	\$203,472	13.6665	\$ 2,780.75
City of Junction City	\$184,544	16.6178	\$ 3,066.72	\$190,253	16.7231	\$ 3,181.62
City of Lowell	\$140,065	11.7350	\$ 1,643.66	\$144,389	11.8658	\$ 1,713.29
City of Oakridge	\$101,261	16.0841	\$ 1,628.69	\$104,388	16.2074	\$ 1,691.86
City of Springfield	\$159,182	18.4487	\$ 2,936.70	\$164,302	18.4667	\$ 3,034.12
City of Veneta	\$173,182	18.4539	\$ 3,195.88	\$178,474	18.3881	\$ 3,281.80
City of Westfir	\$105,160	18.1881	\$ 1,912.66	\$108,314	18.3114	\$ 1,983.38
Crow-Applegate	\$197,595	12.2904	\$ 2,428.52	\$203,522	12.3728	\$ 2,518.14
Eugene (4J School)	\$217,774	19.5934	\$ 4,266.93	\$225,126	19.6965	\$ 4,434.19
Eugene (Bethel School)	\$174,501	17.0299	\$ 2,971.73	\$180,104	17.3891	\$ 3,131.85
Mapleton	\$128,012	11.8918	\$ 1,522.29	\$133,377	12.0019	\$ 1,600.78
Marcola	\$190,547	11.9608	\$ 2,279.09	\$196,075	12.0122	\$ 2,355.29
McKenzie	\$210,174	9.6606	\$ 2,030.41	\$216,773	9.9324	\$ 2,153.08
Pleasant Hill	\$250,592	11.2695	\$ 2,824.05	\$259,491	11.5593	\$ 2,999.53
River Road	\$170,502	16.8621	\$ 2,875.02	\$175,631	16.9692	\$ 2,980.32
Santa Clara	\$180,727	12.8607	\$ 2,324.28	\$186,396	12.9678	\$ 2,417.15
Lane County	\$193,658	19.5934	\$ 3,794.42	\$200,039	19.6965	\$ 3,940.07
Springfield School	\$169,553	18.4487	\$ 3,128.03	\$174,924	18.4667	\$ 3,230.27

Real Market Value on a Typical (Median) Home In Lane County

Sample areas have the following values:

Area	2019 Median Real Market Value	2020 Median Real Market Value	Percent Change Real Market Value
Blachly	\$190,952	\$198,157	3.77%
City of Coburg	\$379,645	\$405,611	6.84%
City of Cottage Grove	\$226,549	\$243,509	7.49%
City of Creswell	\$271,303	\$289,383	6.66%
City of Dunes	\$382,270	\$406,589	6.36%
City of Eugene	\$325,126	\$346,986	6.72%
City of Florence	\$262,841	\$290,367	10.47%
City of Junction City	\$263,747	\$281,894	6.88%
City of Lowell	\$239,020	\$251,286	5.13%
City of Oakridge	\$150,271	\$165,224	9.95%
City of Springfield	\$248,440	\$272,678	9.76%
Springfield School	\$261,512	\$285,261	9.08%
City of Veneta	\$255,998	\$270,749	5.76%
City of Westfir	\$153,979	\$168,373	9.35%
Crow-Applegate	\$299,077	\$324,004	8.33%
Eugene (4J School)	\$328,296	\$350,453	6.75%
Eugene (Bethel School)	\$266,303	\$286,093	7.43%
Mapleton	\$178,179	\$193,202	8.43%
Marcola	\$295,052	\$312,351	5.86%
McKenzie	\$309,712	\$326,114	5.30%
Pleasant Hill	\$376,629	\$401,455	6.59%
River Road	\$255,188	\$274,916	7.73%
Santa Clara	\$267,727	\$287,781	7.49%
Lane County	\$292,114	\$313,186	7.21%