



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.

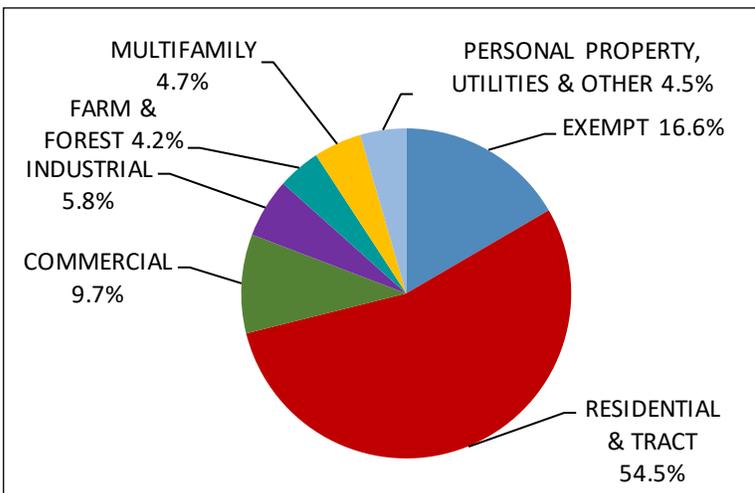
APPEALS OF REAL MARKET VALUE

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