



# LANE COUNTY ASSESSMENT & TAXATION

125 E 8th Avenue  
Eugene, OR 97401  
541-682-4321

**Regular Public Assistance Hours**  
10:00 am to 3:00 pm Monday-Thursday

**Extended Hours October 21st to November 15th**  
9:00 am to 4:00 pm Monday-Friday  
Closed Monday, November 11th

## PROPERTY TAX PAYMENTS DUE NOVEMBER 15, 2019

### November 15, 2019

**Pay in full**—Receive a 3% Discount  
**Pay 2/3**—Receive a 2% Discount  
**Pay at least 1/3**—Avoid incurring interest

### February 18, 2020

**Second Trimester  
payment due**

### May 15, 2020

**Third Trimester  
payment due**

US POSTAL SERVICES: Whether mailing to our office or US Bank's Lockbox Service, the **postmark must be on or before the due date or the payment will be deemed late and the account will incur interest charges.** Mail isn't always postmarked the same day. Consider having the post office date stamp your envelope if it is close to the due date.

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

A&T WEBSITE: Go to [lanecounty.org/at](http://lanecounty.org/at). Scroll down to "Quick Links" and click on Tax Payments Online. A 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.

## GO PAPERLESS!

Many people prefer e-mails over paper. To opt out of paper property tax statements in the future, just go to [paydici.com/lane-county-or/](http://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.

## PAYMENT DROP BOX LOCATIONS

Payments can be deposited at the following Lane County white drop boxes Saturday, November 9th through midnight Friday, November 15th:

- 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

## VISIT OUR WEBSITE

[lanecounty.org/at](http://lanecounty.org/at)

Make a payment, view tax reports by tax year, access tax maps online, access individual property account information and more!

Have more questions?  
Scan here:



## THE REAL ESTATE MARKET & PROPERTY TAXES

The tax statement shows the real market value (RMV) of your property as of January 1, 2019 based on the 2018 real estate market. Any changes to the market since January 2019 will be reflected on the 2020 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 67.7% of its RMV.

A typical Lane County home saw a 7% 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 refinance.

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

Oregon's Constitution also limits the growth of a property's maximum assessed value (MAV) 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.

## HAVE YOU BUILT A NEW HOUSE?

The assessment date for all property is January 1st. This means new construction is valued at the percent completed on January 1st. If 50% complete, then a house is valued at half its RMV, and the AV for tax purposes is adjusted to include this market addition using the Measure 50 rules. If construction on your house was started after January 1st, then you will pay tax only on the land until the following year.

## WHERE YOUR PROPERTY TAX DOLLAR GOES



- 11¢ County
- 48¢ School districts
- 31¢ Cities
- 6¢ Libraries, parks, water districts, etc.
- 4¢ Fire districts

## 2019 PROPERTY TAX CHANGES

### New Urban Renewal District

On November 26, 2018, the City Council of Creswell adopted the Creswell Urban Renewal Plan. Local Option levies and bonds will not be impacted.

### Tax Levy Changes:

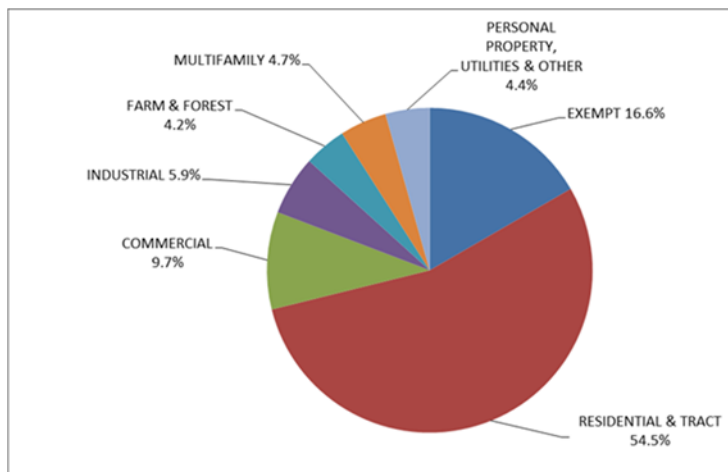
- Eugene School District: \$319.3M bond to construct and improve school facilities, address safety and overcrowding
- City of Springfield: \$10M bond to fix deteriorating streets
- Siuslaw School District: the 5-year local option levy was renewed at \$0.75 to maintain stability of current programs
- Rainbow Water District: the 5-year local option levy for fire and emergency services was renewed at \$1.71
- River Road Park & Rec District: the 5-year local option levy was renewed at \$0.47 to maintain current programming and staff levels
- Siuslaw School District's bond levy ended

## WILDFIRE PROTECTION

Both the Eastern & Western Fire Patrol Districts have reviewed and classified lands within their boundaries to determine properties needing protection from wildland fires. The Department of Forestry sent letters to property owners that are now required to pay fire patrol assessments. As a result, you may be receiving two statements this year instead of one.

## VALUES BY PROPERTY TYPE

There are approximately 180,000 property tax accounts in Lane County with a combined RMV of over \$66.1 billion, a 6.8% increase over 2018. The AV is \$42.6 billion, an increase of 3.9%.



## 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
- “CF”: affected by Florence UR
- “CR”: affected by Creswell UR—NEW!!
- “CS”: affected by Springfield Downtown & Glenwood UR
- “CV”: affected by Veneta UR
- “U” : not affected by Urban Renewal in this area

## MANUFACTURED STRUCTURES

The law requires that taxes be cancelled on personal property manufactured structures assessed at less than \$18,500 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.

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: [mhods.oregon.gov](http://mhods.oregon.gov) Online processing now available.

## BUSINESS PERSONAL PROPERTY

Each business must file a personal property return with the assessor by March 16, 2020 to avoid penalties. The forms are available at [lanecounty.org/at](http://lanecounty.org/at)

**SAVE THE DATE! Personal Property Workshop on January 23, 2020**  
Details available on our website soon!

## VETERANS/SENIOR & 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 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 2019-2020 tax year is August 1, 2020.

Disabled Citizens or Senior Citizens may be eligible to defer payment of property taxes on their home. Applications are accepted between January 1st and April 15th.

## APPEALING REAL MARKET VALUE

The Board of Property Tax Appeals has the authority to reduce market value when sufficient evidence is provided that shows the RMV of your property was different on January 1, 2019 than what is on your tax statement. If your RMV is still higher than your AV, 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 December 31, 2019. 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: [lanecounty.org/appeals](http://lanecounty.org/appeals).