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For Immediate Release 10/18/2021

2021–2022 Property Tax Statements available online, to be mailed soon

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

Lane County taxpayers will receive their 2021-2022 property tax statements beginning on October 18, 2021. 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 15, 2021.

“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, 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, and Plexiglas barriers.”

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 2021-2022 is \$620.3 million. This is approximately 2 percent more than in 2020. 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 Values (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, 2021 Real Market Value (RMV) increased from \$70.1 billion to \$77 billion, an overall increase of approximately 10 percent from January 1, 2020.

The total taxable value for all properties combined in Lane County increased by 3.4 percent over last year, from \$36.9 billion in 2020 to \$38.1 billion in 2021. Additionally, 1.72 percent of residential properties in Lane County now have a market value below their Measure 50 MAV which is down from 2.51 percent in 2020.

Most properties will continue to see the 3 percent statutory increase in their MAV. On average, residential property owners will pay tax on 59.6 percent of their RMV in 2021.

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 180,900 property tax accounts in Lane County consisting of: 54.5 percent Residential/Tract; 16.9 percent Exempt; 9.7 percent Commercial; 5.8 percent Industrial; 4.2 percent Farm/ Forest; 4.8 percent Multi-Family; and 4.3 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 2021-2022 tax roll on October 6, 2021. Oregon does not reset property values at the time of sale, nor does it reset property values for tax purposes at the time of a refinanced loan.

The 2021–22 tax statement reflects a property's RMV as of January 1, 2021. This is based on the January 1, 2020 RMV compared to 2020 sale prices which showed an overall median RMV increase of 12.8 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.

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, 2021 than what is on the tax statement. If RMV is still higher than AV, the taxes 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 January 3, 2022.

2021 Property Tax Changes

Tax Changes

Voters approved the following new levies:

- The Upper Willamette Soil and Water Conservation Easement District will be levying \$0.07/\$1,000.
- Lane Fire Authority will be levying a local option levy of \$0.35/\$1,000 for General Operations. This will allow them to hire 3 FT firefighters/medics and replace/repair fire apparatus.

- Bethel School District Bond of \$99.3M to fund safety upgrades, building repairs, updated textbooks and computers and school improvements.
- Alsea School District Bond of \$2.1M for new instructional spaces, a weight room, covered bus waiting area and remodeling of several areas such as the lunchrooms.

The following districts renewed their local option levies for 5 years:

- Lane County 4-H and OSU Extension Programs
 - City of Eugene Library
 - City of Springfield Fire Local Option
 - Fern Ridge Library
-
- South Lane County Fire & Rescue paid off their bond.

Attached is an advance copy of the property tax insert that will be mailed with each tax statement. The insert has additional information on 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 2020 and 2021.



LANE COUNTY ASSESSMENT & TAXATION

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

Regular Hours
10:00am to 3:00pm Monday-Thursday
Extended Hours October 18th to November 19th
9:00 am to 3:00 pm Monday-Friday
Closed Thursday, November 11th

PROPERTY TAX PAYMENTS DUE NOVEMBER 15, 2021

DUE DATES

November 15, 2021

Pay in full = 3% Discount

Pay 2/3 = 2% Discount

Pay at least 1/3 to avoid incurring interest

February 15, 2022

Second Trimester payment due

May 16, 2022

Third Trimester payment due

PORTLAND REMITTANCE ADDRESS NO LONGER VALID

PO Box 3014, Portland, OR 97208 is no longer a valid address for property tax payments.

This PO Box was closed December 31, 2019.

All payments should now be sent to our new address.

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.

Please Note: The return envelope provided has been imprinted with an Intelligent Mail Barcode and will be routed to our office regardless of what address shows in the window. Therefore using this envelope to send mail elsewhere will result in a loss of that mail piece as we are not able to forward it on or return to sender.

Drop Boxes

Pearl Street, gray box across the street from the Public Service Building (open 7 days a week, 24 hours a day)

Election Drop Boxes (white) (open November 6-November 15 at Midnight):

- 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

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.

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/lanecounty-or/ and create your account.

Your Activation Code is your 7-digit property tax account number followed by your 5-digit tax code area (TCA). Both can be found on your tax statement or by using the Property Account Information Portal at www.lanecountyor.gov/at

MCKENZIE PROPERTY TAX RELIEF

House Bill 2341, which was passed by the Oregon Legislature this year and became effective September 25, 2021, changed the way the proration of tax is calculated on property damaged or destroyed by the 2020 wildfires. As a result, these properties qualify for larger refunds. The process for issuing refunds began in early October. For details go to www.mckenzierebuilds.org/proration

If your property was damaged or destroyed, the assessed value on the 2021-22 property tax statement has been updated to reflect the loss. New value will be added in future years as rebuilding occurs.

THE REAL ESTATE MARKET & PROPERTY TAXES

The tax statement shows the real market value (RMV) of your property as of January 1, 2021 based on the 2020 real estate market. Any changes to the market since January 2021 will be reflected on the 2022 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 59.6% of its RMV.

A typical Lane County home saw a 12.8% 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 the time of sale or refinance.

WHERE YOUR PROPERTY TAX DOLLAR GOES

| | |
|--------|---|
| \$0.11 | County |
| \$0.47 | School districts |
| \$0.32 | 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. With the strong real-estate market, the real market value of some manufactured structures has increased significantly causing some homes to exceed the \$19,000 threshold and become taxable 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 transfers now go through the Oregon Manufactured Structures Program in Salem. Visit https://aca-oregon.accela.com/OR_MHODS/ Call 503-373-1249

VETS, MILITARY, SENIORS, THE DISABLED AND SURVIVING SPOUSE OF SAFETY OFFICER

Veterans who are 40% or more disabled, the surviving spouse/registered domestic partner of a veteran or the surviving spouse of a Public Safety officer 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, 2022 in order to qualify for the 2022-2023 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 2022-2023 tax year is August 1, 2022. 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.

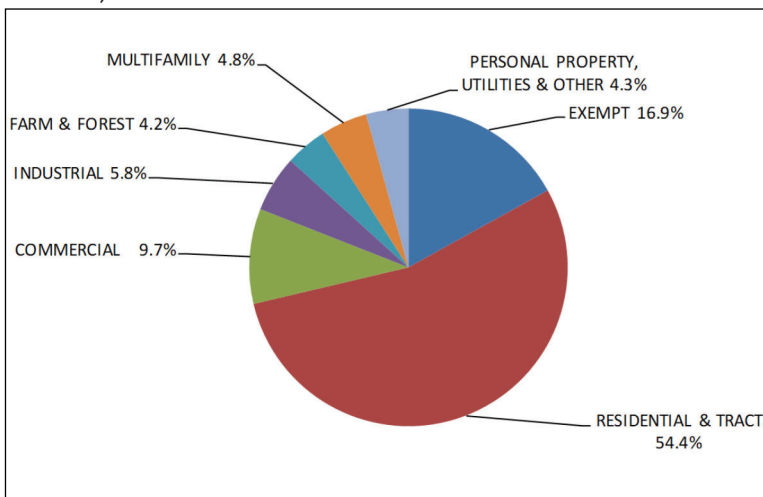
APPEALS OF REAL MARKET VALUE

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, 2021 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 January 3, 2022. 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 180,910 property tax accounts in Lane County with a combined real market value (RMV) of over \$77 billion, a 10% increase over 2020. The assessed value (AV) is \$45.9 billion, an increase of 3.8%.



2021 PROPERTY TAX CHANGES

- Both Bethel and Alsea school districts passed new bond measures for instructional materials and facility improvements.
- The following districts renewed their local option levies for 5 years at the same rate:
 - Lane County 4-H and OSU Extension Programs
 - City of Eugene Library and Fern Ridge Library
 - City of Springfield Fire
- Lane Fire Authority will levy a local option of \$0.35/\$1,000 for general operations.
- The Upper Willamette Soil and Conservation Easement District will levy \$0.07/\$1,000.

BUSINESS PERSONAL PROPERTY

Each business must file a personal property return with the Assessor by March 15, 2022 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

Understanding Your Tax Statement

Breaking down the numbers and explaining the details

07-01-2021 TO 06-30-2022 REAL PROPERTY TAX STATEMENT LANE COUNTY 125 E. 8TH AVE. EUGENE, OR 97401 (541) 682-4321

Address where property is located

Tax Code property is located in

Taxpayer name and mailing address

Value on property for Last Year and This Year

Net taxable value after exemptions, if any

If your mortgage company is responsible for paying your property taxes, it will be displayed here. If you are in a special assessment or exemption program, it will display here.

Tax Account number. Please refer to this number when calling

Past due taxes, if any

Detailed breakdown of where your tax dollars go

Total amount of tax due for this year

Amount due if paid in full by November 15th (or the nearest upcoming weekday if the 15th falls on a weekend). Includes any past taxes due

www.lanecounty.org/at

SITUS ADDRESS: 123 Pleasant St
EUGENE, OR 97401
PROPERTY CLASS: 101
TAX CODE AREA: 05212 ACRES: 0.14
MAP & TAX LOT: 17-04-20-42-00000

Jane/John Doe
123 Pleasant St
EUGENE, OR 97401

| VALUES AS OF 01/01/2021 | LAST YEAR | THIS YEAR |
|-------------------------|----------------|----------------|
| REAL MARKET VALUE | | |
| LAND | 74,491 | 78,410 |
| STRUCTURES | 257,835 | 298,339 |
| TOTAL | 332,326 | 376,749 |
| M5 SPECIAL | | |
| ASSESSED VALUE | 0 | 0 |
| M5 REAL MKT VALUE | 332,326 | 376,749 |
| ASSESSED VALUE | 248,046 | 255,487 |
| EXEMPTIONS | 22,689 | 23,370 |
| TAXABLE VALUE | 225,357 | 232,117 |

MORTGAGE CO: FREEDOM MORTGAGE C/O LOANCA
If a mortgage company pays your taxes, this statement is for your records only.

TAX PAYMENT OPTIONS

(See back of statement for payment instructions)

| Pay By | Discount | Net Amount Due |
|--------------------|----------|----------------|
| In Full 11/15/2021 | 121.09 | 4,602.78 |
| 2 / 3 11/15/2021 | 53.82 | 3,324.56 |
| 1 / 3 11/15/2021 | None | 2,032.89 |

ACCOUNT # 1010101

LAST YEAR'S TAX 3,918.76
See back for explanation of taxes marked with (*)

DELINQUENT 2020 - 2021 TAXES: 687.40

CURRENT TAX BY DISTRICT

| | |
|------------------------------------|-----------------|
| CE Lane Community College | 140.55 |
| CE Lane Education Service Dist | 50.89 |
| Bethel School District | 1,048.08 |
| Education Totals: | 1,237.32 |
| Eugene Urban Renewal Riverfront | 26.51 |
| CE City of Eugene | 1,580.25 |
| CE Lane County | 290.40 |
| CE Upper Willamette Soil & Water | 15.92 |
| City of Eugene - LO Library | 37.63 |
| Eugene Urban Renewal Downtown | 23.59 |
| Lane County 4-H /Extension LO | 6.50 |
| Lane County Public Safety LO | 127.66 |
| City of Eugene - LO Parks & Rec | 41.60 |
| General Government Totals: | 2,160.06 |
| CE Lane Community College Bond III | 25.32 |
| Bethel School District Bond II | 368.05 |
| CE City of Eugene Bond I | 4.32 |
| CE City of Eugene Bond II | 189.50 |
| CE Lane Community College Bond II | 51.90 |
| Bonds - Other Totals: | 639.09 |

2021-2022 TAXES BEFORE DISCOUNT 4,036.47

TOTAL TAX (After Discount) 4,602.78

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

Tax Year 2021-2022 ACCOUNT #: 1010101

| Pay | Pay By | Discount % | Discount Amt | Net Amount Due |
|---------|------------|------------|--------------|----------------|
| In Full | 11/15/2021 | 3% | 121.09 | 4,602.78 |
| 2 / 3 | 11/15/2021 | 2% | 53.82 | 3,324.56 |
| 1 / 3 | 11/15/2021 | None | None | 2,032.89 |

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

Jane/John Doe
123 Pleasant St
EUGENE, OR 97401

Please make checks payable to:
Lane County Tax Collector
PO Box 10526
Eugene, OR 97440-2526

Mailing address change on back

200000101010000460278000033245600002032895

Mailing address not correct? Please check the box, complete the reverse side, and mail it back with your payment. All address changes must be made in writing.

If you have any questions or concerns about your tax statement please contact us
We welcome the opportunity to assist you
541-682-4321 or online at www.LaneCounty.org/AT

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

Sample areas have the following values:

| Area | 2021 Median Real Market Value | 2020 Median Real Market Value | Percent Change Real Market Value |
|---------------------------|---|---|--|
| Blachly | \$240,417 | \$198,157 | 21.33% |
| City of Coburg | \$456,122 | \$405,611 | 12.45% |
| City of Cottage Grove | \$273,705 | \$243,509 | 12.40% |
| City of Creswell | \$334,552 | \$289,383 | 15.61% |
| City of Dunes | \$467,006 | \$406,589 | 14.86% |
| City of Eugene | \$387,808 | \$346,986 | 11.76% |
| City of Florence | \$333,832 | \$290,367 | 14.97% |
| City of Junction City | \$327,770 | \$281,894 | 16.27% |
| City of Lowell | \$311,230 | \$251,286 | 23.85% |
| City of Oakridge | \$189,872 | \$165,224 | 14.92% |
| City of Springfield | \$309,762 | \$272,678 | 13.60% |
| Springfield School | \$323,917 | \$285,261 | 13.55% |
| City of Veneta | \$314,266 | \$270,749 | 16.07% |
| City of Westfir | \$194,084 | \$168,373 | 15.27% |
| Crow-Applegate | \$382,316 | \$324,004 | 18.00% |
| Eugene (4J School) | \$391,768 | \$350,453 | 11.79% |
| Eugene (Bethel School) | \$324,461 | \$286,093 | 13.41% |
| Mapleton | \$233,750 | \$193,202 | 20.99% |
| Marcola | \$356,751 | \$312,351 | 14.21% |
| McKenzie | \$369,254 | \$326,114 | 13.23% |
| Pleasant Hill | \$426,918 | \$401,455 | 6.34% |
| River Road | \$311,864 | \$274,916 | 13.44% |
| Santa Clara | \$324,491 | \$287,781 | 12.75% |
| Lane County | \$353,309 | \$313,186 | 12.81% |

Property taxes on a typical single family dwelling in Lane County

Sample areas have the following property taxes:

| Area | 2021 Median Assessed Value | 2021 Total Tax Rate | 2021 Total Tax | 2020 Median Assessed Value | 2020 Total Tax Rate | 2020 Total Tax |
|------------------------|---|--------------------------------|---------------------------|---|--------------------------------|---------------------------|
| Blachly | \$141,850 | 11.4313 | \$ 1,621.53 | \$137,691 | 11.3557 | \$ 1,563.58 |
| City of Coburg | \$272,637 | 16.0923 | \$ 4,387.36 | \$263,123 | 16.7722 | \$ 4,413.15 |
| City of Cottage Grove | \$164,263 | 18.3287 | \$ 3,010.73 | \$158,669 | 18.5082 | \$ 2,936.68 |
| City of Creswell | \$196,838 | 14.3771 | \$ 2,829.96 | \$190,306 | 14.6002 | \$ 2,778.51 |
| City of Dunes | \$293,049 | 10.6539 | \$ 3,122.11 | \$282,731 | 10.6483 | \$ 3,010.60 |
| City of Eugene | \$230,573 | 19.0556 | \$ 4,393.71 | \$223,165 | 19.6965 | \$ 4,395.57 |
| City of Florence | \$209,795 | 13.6269 | \$ 2,858.86 | \$203,472 | 13.6665 | \$ 2,780.75 |
| City of Junction City | \$198,355 | 16.7723 | \$ 3,326.87 | \$190,253 | 16.7231 | \$ 3,181.62 |
| City of Lowell | \$151,913 | 11.8958 | \$ 1,807.13 | \$144,389 | 11.8658 | \$ 1,713.29 |
| City of Oakridge | \$107,925 | 16.2928 | \$ 1,758.40 | \$104,388 | 16.2074 | \$ 1,691.86 |
| City of Springfield | \$169,835 | 18.4681 | \$ 3,136.53 | \$164,302 | 18.4667 | \$ 3,034.12 |
| City of Veneta | \$184,212 | 18.3389 | \$ 3,378.25 | \$178,474 | 18.3881 | \$ 3,281.80 |
| City of Westfir | \$111,563 | 18.3968 | \$ 2,052.40 | \$108,314 | 18.3114 | \$ 1,983.38 |
| Crow-Applegate | \$209,312 | 12.5335 | \$ 2,623.41 | \$203,522 | 12.3728 | \$ 2,518.14 |
| Eugene (4J School) | \$232,715 | 19.0556 | \$ 4,434.52 | \$225,126 | 19.6965 | \$ 4,434.19 |
| Eugene (Bethel School) | \$185,929 | 17.3898 | \$ 3,233.27 | \$180,104 | 17.3891 | \$ 3,131.85 |
| Mapleton | \$136,958 | 12.0318 | \$ 1,647.85 | \$133,377 | 12.0019 | \$ 1,600.78 |
| Marcola | \$205,916 | 12.0159 | \$ 2,474.27 | \$196,075 | 12.0122 | \$ 2,355.29 |
| McKenzie | \$227,257 | 10.0080 | \$ 2,274.39 | \$216,773 | 9.9324 | \$ 2,153.08 |
| Pleasant Hill | \$267,494 | 11.7723 | \$ 3,149.02 | \$259,491 | 11.5593 | \$ 2,999.53 |
| River Road | \$181,058 | 16.3593 | \$ 2,961.98 | \$175,631 | 16.9692 | \$ 2,980.32 |
| Santa Clara | \$191,943 | 12.3579 | \$ 2,372.01 | \$186,396 | 12.9678 | \$ 2,417.15 |
| Lane County | \$206,708 | 19.0556 | \$ 3,938.94 | \$200,039 | 19.6965 | \$ 3,940.07 |
| Springfield School | \$180,683 | 18.4681 | \$ 3,336.87 | \$174,924 | 18.4667 | \$ 3,230.27 |