



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PORTLAND REMITTANCE ADDRESS NO LONGER VALID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.

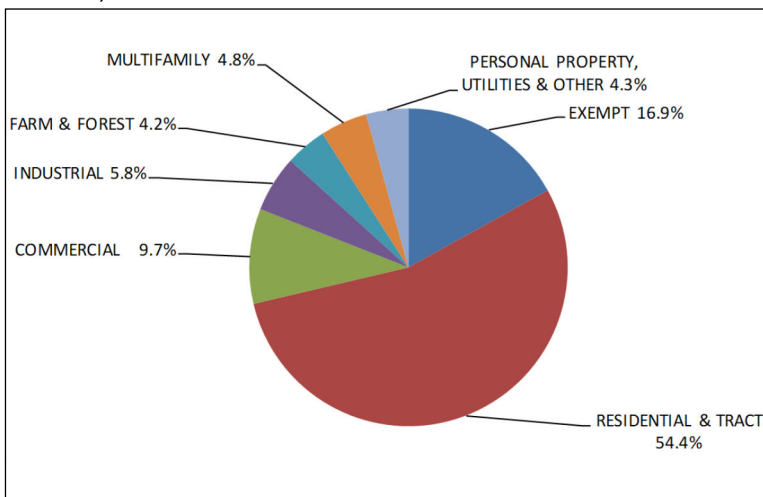
APPEALS OF REAL MARKET VALUE

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