

2021-22 Tax Time FAQ's

Taxes and Values

Can I have my statement(s) e-mailed to me?

Through a third-party vendor we now offer the option for taxpayers to get their tax statement online instead of a paper copy mailed to them. You will need to create an account by going to our website at https://lanecounty.org/government/county_departments/assessment_taxation and click on **Opt Out Here** then follow the directions. You will need your 7-digit account number and 5-digit tax code area number to use as an activation code. The seven digit account number is located in the box at the top right corner of the tax statement. The five digit tax code area can be found in the boxed area on the upper left side of your tax statement. When utilizing both numbers for setting up an account, please use the leading zeros to make a seven or five digit number. Example: 0743567 and 00400 therefore the activation code would be 074356700400.

After you create an account a link to your statement(s) will be sent to your email address. If you inactivate the email address or change it you will need to make that adjustment in the account you have created.

What has the real estate market done this year and how has it affected my property values?

A typical home saw a 12.8% increase in market value. Changes to individual home value will vary. Changes are based on sales that occurred in your neighborhood, a reappraisal of your area or a physical inspection of your property. Your tax statement shows the real market value 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. Your property's taxable value is the lower Measure 50 assessed value minus any exemptions. On average, residential properties are paying tax on an assessed value that is 59.6% of its market value.

What changes may affect my taxes or value this year?

New Voter Approved Tax 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.

Voter Approved Levy Renewals

- Lane County 4-H and OSU Extension Programs – the 5 year local option levy is for \$0.28/\$1,000, up from \$0.0150 in prior years.
- City of Eugene Library Local Option levy
- City of Springfield Fire Local Option levy increased from \$0.36 to \$0.38/\$1,000.
- Fern Ridge Library Local Option levy

Other

- **McKenzie School District Bond for a new elementary school, high school improvements, security/safety upgrades, etc. They chose not to levy in 2021.**
- South Lane County Fire & Rescue paid off their bond.
- The Dearborn Water Control District is no longer levying their special assessment (the bridge has been paid for).
- LCC's boundaries changed to now include TCAs 11400, 14300 and 14301.

Why is my purchase price different than the Assessor's market value?

The Assessor's office does not automatically adjust market value to the selling price of a property. We consider all sales that occur in a neighborhood to arrive at a market value. The Assessor also uses a complex recalculation and sales analysis program to annually update market values. Tax amounts are set only once a year at the time of certification in early October.

What is the average tax rate in Lane County?

There are 85 tax districts in Lane County. Each district may have more than one tax levy. All total there are approximately 300 different tax levies in Lane County. They range from \$7.2303 thru \$25.1918 per thousand dollars of Assessed Value. Assessed Values for residential property average about 65% of market value, however they are account specific.

For more specific information about the tax rates levied in your area see the Tax Code Area Reports on our website under Tax Reports by Tax Year.

What is Urban Renewal?

Urban Renewal is a way for a city or county to clean up blight. Currently, Lane County has eight Urban Renewal Agencies: Coburg, Springfield, Veneta, Eugene, Florence and Creswell. (Eugene has two urban renewal plan areas – Downtown and Riverfront and Springfield also has two – Downtown and Glenwood.)

How is Urban Renewal funded?

An Urban Renewal Agency establishes a plan area and sets a frozen value for that plan area. Subsequent increases in property value are referred to as 'excess value'. The excess value is what the Urban Renewal district receives taxes on. In essence, it is a shifting of tax from other taxing districts in the plan area to Urban Renewal Agencies.

Taxpayers in an Urban Renewal area can identify where money is being shifted from a taxing district to an Urban Renewal Agency by the abbreviation preceding the district name, as follows:

"CC": levy contributes to Coburg Urban Renewal

"CE": levy contributes to Eugene Urban Renewal

"CF" levy contributes to Florence Urban Renewal

"CR" levy contributes to Creswell Urban Renewal

"CS": levy contributes to Springfield Urban Renewal (Glenwood and Downtown Urban Renewal)

"CV": levy contributes to Veneta Urban Renewal

"U": unimpacted levy (does not contribute to Urban Renewal)

What is a Local Option Tax?

Most taxing districts are allowed to ask voters for temporary taxing authority above the permanent rate limitation. (This type of authority is not available to education service districts.) This authority is known as "local option taxes." Local option taxes are limited to five years for operations and ten years for capital construction purposes.

What is Ballot Measure 50?

When the voters passed Measure 50 in 1997, their primary focus was to reduce taxes 17% on a statewide basis by limiting value increases. To control taxes on individual property, values were reduced to the 1995 assessed value minus 10% and compared to the 1995 real market value. The lesser value became the new Assessed Value for 1997 and Assessed Value increases were capped at 3% per year.

For non-use assessed properties, each year, the previous year's Assessed Value is increased by 3%, compared to the previous year's Maximum Assessed Value and the higher of the two, added to any Exception Assessed Value for the current year, is compared to the Real Market Value. The lower of the two becomes the current year's Assessed Value. For an explanation of the computation process for use assessed property, please contact our office at 541-682-4321.

Tax statements

Why didn't I receive my tax statement?

Generally for two reasons: 1) the taxpayer changed their mailing address and did not notify us; or 2) there has been a recent ownership change. If ownership is incorrect, please contact us at 541-682-4321.

By law it is the responsibility of the property owner to notify the taxing authority of any change to their mailing address, and if incorrect, notify the tax authority of the change request in writing. You can submit a change by using the [Address Change Form](#) or email the request to assessor@co.lane.or.us. Please include your current mailing address and the account numbers of all property you own. If you do not have the specific account numbers you may use a blanket statement "All tax accounts of all properties I own in Lane County."

How can I get a copy of my tax statement?

The 2021/22 tax statements will be mailed out beginning Wednesday October 18th. The images will be available on our website at: www.lanecounty.org/AT on October 14th. It is important to note that online tax statements reflect the account information as of the October tax certification date (October 6, 2021) and not payments or value corrections made after that date. If a payment has been made after the certification date, please contact the Assessor's office at 541-682-4321 between the hours of 10:00 am and 3:00 pm Monday - Thursday or via email at assessor@lanecountyor.gov for the correct amount owed. Note: Our schedule is 10:00 am to 3:00 pm, Monday - Thursday and beginning October 18st through November 19th we will extend our opening to Monday thru Friday 9:00 am to 3:00 pm.

Note: Prior year tax statements are also available by utilizing the dropdown arrow in the Tax Year field.

Why can't I get my tax statement earlier?

September 25th is the statutory deadline for sharing the values of districts which cross county lines. These values are needed to establish tax rates. The following two weeks are used to complete the tax certification process and provide the statement files to the state printer. The statements are then ready to be mailed out within the next two weeks. Statements will be available online October 14th with mailing on the 21st and by law must be mailed by October 25th.

What/where is my account number on my tax statement?

The seven digit account number is located in the box at the top right corner of the tax statement. Real Property accounts start with a "0" or "1". If it begins with a "5" it represents Personal Property, a "4" represents a Manufactured Structure that is taxed separately from a real property account, and an "8" represents a Utility account

What/where is my tax code area on my tax statement?

The five digit tax code area can be found in the boxed area on the upper left side of your tax statement. When utilizing this number for setting up an online tax statement account, please use the leading zeros to make a five digit number. Example: 00400

What/where is my map number on my tax statement?

The map/tax lot number is located right above the name in the box in the top left portion of the tax statement. This number is comprised of 13 digits: Township (2 digits), Range (2 digits), Section (2 digits), Quarter Section (2 digits) and Tax Lot number (5 digits). Example: 20 03 21 00 00103 = Township 20, Range 03, Section 21, Quarter Section 00, Tax Lot 103. Certain map/tax lot numbers have an additional three digits placed at the end which denote a manufactured structure's space number in a park or a special interest code, such as for an improvement only account.

Why is the Location Address shown as Address Unknown on my tax statement?

A variety of reasons could cause a location address to show as Unknown. 1) Vacant lots generally do not have an address; 2) there was a problem during our 1999 computer conversion, resulting in a loss of some addressing data; or 3) addresses have been assigned or reassigned by the local municipality or planning departments and our records don't yet reflect the change. If a permit is issued or the planning department assigns an address, we will update the account upon notification. Our office continuously strives to update all valid situs addresses in our database.

Why am I getting two or more tax statements when I only own one property?

Generally for one of two reasons: 1) there is a tax code area split or 2) there is a manufactured structure on the property with its own account. A tax code area split can be either a physical code split or fire patrol code split. A physical code split means a district boundary line bisects your property in some fashion. A fire patrol code split means part of your property is in a State Fire Patrol district and will be taxed according to their rates.

How do I change the name on my tax statement?

Tax statements reflect the taxpayer(s) in our records but may not reflect all owners. To change the "Taxpayer" showing on the statement, contact our office by phone, email or regular mail. Please include your current mailing address and the account numbers of all property you own. If you do not have the specific account numbers you may use a blanket statement "All tax accounts of all properties I own in Lane County."

If you need to change an owner name we will require information from a death certificate, marriage license, divorce decree or legal name change document.

Payments and Balances

What are my payment options?

For payments made by November 15th full payment results in a 3% discount and a two-thirds payment results in a 2% discount on the two-thirds amount paid. A trimester payment option is also available; due dates are November 15, 2021, February 15, 2022 and May 16, 2022. No discount applies in this case. Any overdue amounts will accrue interest on the 16th of each month until paid unless the 15th falls on a holiday or weekend, in which case interest accrues on the next business day.

What happens if I miss the November 15th deadline?

All discounts will be lost and interest will start to accrue on the first trimester amount at a rate of 1.33% per month.

Can I pay with a credit card?

The County accepts Credit/Debit Cards or E-check payments **via the Internet and by phone**. You can pay your taxes with your Visa, MasterCard, American Express, Discover credit cards or by E-Check from your computer or mobile device. If paying with a credit card **online** you will be charged a convenience fee of 2.49% of the amount paid. For Visa and MasterCard debit cards the transaction fee is a flat \$3.95. If paying with an E-Check, you will be charged a convenience fee of \$1.50. Fees go directly to the service provider for the use of this service, not to the County.

To pay online go to <http://apps.lanecounty.org/atepay/>. Please note that our new vendor allows multiple accounts to be paid with one convenience fee.

We now have the option for payment by phone with credit cards. **Call toll free 833-819-5119**. The service provider charges are 2.49% on the amount paid for credit and debit cards and a flat \$1.50 transaction fee for E-Check payments.

How do I check the balance on my tax account?

You may check your tax balance online at www.lanecounty.org/AT, click on *Individual Property Acct Information*. You can search by account number, owner name, or property address. Once you bring up the account information, on the left in the blue box, click on *Get the Current Balance Due*. You may also call us at 541-682-4321 during our regular business hours or email assessor@lanecountyor.gov.

I heard there are drop boxes for your tax payments.

NEW this year is a permanent Assessment & Taxation payment drop box located on the East side of Pearl St between 7th & 8th Ave. This box will be open all year long for tax payments except during election time, October 14th thru November 6th.

Tax payments may be placed in the following Lane County white drop boxes (aka election boxes) Saturday, November 7th through midnight Monday, November 16th. No postage necessary.

- Sheldon Library at Sheldon Plaza on Coburg Rd.

- Bethel Library at Echo Hollow Plaza on Barger Dr.
- Amazon Pool at 2600 Hilyard St.
- A Street between 5th & 6th in Springfield at the Springfield police station
- Cottage Grove Community Center, 700 E. Gibbs St.
- Florence Police Department, 900 Greenwood St.

How do I know if my mortgage company will pay my taxes?

Half-way down the left side of the property tax statement will be a notation that shows: "Mortgage Co.:" and "Loan #". If the account does not have the correct mortgage company data, please contact the mortgage company and verify whether or not they are planning to pay. If a mortgage company is listed on the tax statement, it means your account number was included in the list of accounts sent to us in September by the mortgage company because they (the mortgage company) plan to pay the taxes for the upcoming tax year.

Note: Since we receive this list in September, a substantial amount of activity (refinancing, purchasing, selling of property and selling of loans between mortgage companies) occurs between then and October when statements are mailed. There is no way to ensure our mortgage company data is 100% accurate at the time of certification. The Assessor's office does not verify with the mortgage company and/or taxing service which account is going to be paid.

The ONLY purpose of the mortgage company information on the accounts is to allow us to see which mortgage company or tax service has requested to pay on an account. Adding or removing the mortgage company or tax service name does not ensure a mortgage company will or will not pay on an account.

I have a new Mortgage Company; will they pay my taxes this year?

Mortgage companies notify us by September 10th which accounts they expect to pay taxes on. Any changes made after that will not be reflected in our records. If you have any questions regarding who is paying your property taxes, we suggest you contact your new mortgage company. Please remember you are ultimately responsible for ensuring timely payment of your property taxes.

We would encourage you to reach out to your lender on whether payment will be made to Lane County, as it is likely already in process on their end. We typically receive lender payments on or just a few days prior to the November due date.

Appeals

How can I file an appeal?

Taxpayers can appeal their value through the Board of Property Tax Appeals (BoPTA) for the current year. The deadline to file is **January 3, 2022**. The deadline is typically December 31st but for 2022, that is an observed holiday. BoPTA forms will be made available on Lane County's Web site (search Appeals) once the statements are available. There is a \$35 filing fee for each account. To contact BoPTA staff, taxpayers may call **541-682-4275** after the tax statements are sent out and leave their name, phone number and account number on voicemail. Staff will return the call within 24 hours.

Other types of appeals (interest, previous years' values, etc.) can be appealed through the Department of Revenue or the Magistrate Division of the Oregon Tax Court. Appropriate forms can be obtained from the Oregon Department of Revenue's website or the Assessor's office.

Should I pay my property taxes by November 15th even though I intend to appeal the value by the appeal deadline January 3, 2022?

Yes, follow the payment schedule to avoid interest charges and to receive the applicable discounts. Overpayments from value appeal reductions will be refunded with interest (12% per year).

Manufactured Structures

Why is my manufactured structure still on a separate tax statement even though I filed papers to make it Exempt from title and therefore considered real property?

Merging a manufactured structure account to a real property account is a courtesy and processed as time and resources allow. It is not mandated by statute. Taxes must be paid on both the land and manufactured structures account in order for the accounts to be merged.

Where do I go to change the ownership of a manufactured structure?

Ownership transfers of manufactured structures are **no longer** handled by Lane County's Customer Service Center. The State of Oregon Building Codes Division (BCD) will now make all Lane County title transfers. You can file the transfer online but you must be able to upload forms to their website in order to complete an ownership transfer. The completed application can also be mailed to the State. Their fee is \$55 for a transfer. For complete information go to https://aca.oregon.accela.com/OR_MHODS/. Note: there is a video of how to use their system under *Resources*, MHODS Training Video.

Property taxes on manufactured structures are still paid at Assessment & Taxation located in the Public Service Building at 125 E 8th Ave., Eugene, 97401 as well as online at our website www.lanecounty.org/AT. Taxes must be paid and a Tax Certification obtained before an ownership transfer can be completed.

I heard there is a law that says I won't be taxed on my manufactured structure if its value is under a certain amount.

ORS 308.250 includes manufactured structures taxable as personal property. For those manufactured structures deemed personal property, if the assessed value is less than \$19,000, the taxes will be cancelled for the 2021-22 year. If the home and the land are under the same ownership the home is not considered personal property and therefore will be taxable. Also, if you own more than one manufactured structure the assessed values of all the homes will be totaled after which the \$19,000 threshold will be applied. Each tax year the Department of Revenue will re-compute the threshold amount for which taxes may be cancelled.

The annual \$10.00 MS Park Community Relations fee (formerly Ombudsman) is applied to all manufactured structure accounts, however if the taxes are cancelled because the value is under the \$19,000 threshold, the fee will not be charged.

Exemptions will be applied after the test for the \$19,000 threshold.

What is an MS Park Community Relations Fee (formerly the Ombudsman Fee)?

This fee was created by the 1989 Oregon Legislature whereby the owner of a personal manufactured structure is assessed a fee annually through the property tax system. Funds are used primarily to provide mediation services to resolve disputes between tenants and landlords. This fee is \$10.00 per year and goes to fund the Manufactured Communities Resource Center whose mission is: *To provide services and information to residents and landlords of manufactured dwelling parks to promote cooperative relationships and a positive alternative to the court system.* Contact info: 800-453-5511 or their website <https://www.oregon.gov/ohcs/Pages/manufactured-dwelling-park-services-oregon.aspx>

Personal Property

I submitted a personal property filing, but didn't receive a tax statement. Why?

Each individual, partnership, firm or corporation that has taxable personal property as of January 1st must file a listing of that property with the Assessor by March 15th of each year. Taxable personal property includes machinery, equipment, furniture, etc., currently or previously used in a business. If the total assessed value of all taxable personal property of any taxpayer is less than \$19,000, the tax assessment will be cancelled and no tax statement will be sent. Each tax year the Department of Revenue will re-compute the threshold amount for which taxes may be cancelled.

Why does my personal property tax statement include a late filing fee?

Penalties are applied when the returns are filed late. A 5% penalty is applied for those received after March 15th but by June 1st. A 25% penalty is applied for those received after June 1st but by August 1st. A 50% penalty is applied for those received after August 1st of each year. NOTE: the personal property deadline has been extended to March 15th, however with this new deadline all further extensions are terminated.

Exemption and Deferral Programs

What are the Exemption Program deadlines?

For general information about the programs or to obtain applications for the programs, please visit our [website](#) or call 541-682-4321.

The filing deadline for 40% or more disabled Veteran's Property Tax Exemptions is April 1st unless there is a change (change of ownership, death of a veteran, acquiring property, etc.) that occurs between March 1st and June 30th when the claim can be filed within 30 days of the change. A newly certified disabled veteran can apply within six months of the federal government notification of the certified disability. A surviving spouse or registered domestic partner may file an application for the first time anytime during the current tax year if the veteran died during the previous tax year. The tax year is from July 1 through June 30th.

The filing deadline for Active Duty Military Exemption is August 1st following the end of the tax year for which the exemption is being claimed.

The filing deadline for other exemption (charitable, religious, etc.) programs is April 1st unless there is a change (change of ownership, change in lease, acquiring property, etc.) that occurs between March 1st and June 30th in which case the claim must be filed within 30 days of the change.

What is the Senior and Disabled Citizens deferral program?

Qualifying Disabled (receiving Social Security disability benefits) or Senior Citizens (age 62 or older) may be eligible to defer payment of property taxes. The State of Oregon will pay your taxes and place a lien on your property. These deferred taxes must be paid back if the property is sold, refinanced or upon your death.

The filing time to submit an application for this program is between January 1st and April 15th. For more information or to obtain an application visit: <http://www.oregon.gov/DOR/programs/property/Pages/deferral.aspx>.

Two important qualifications are that you must own and live in your home for at least 5 years and there is a limit on the real market value of the property. The real market value of your home is limited to a certain percentage of the county median RMV and that limit increases based on the number of years you have owned and lived in the home. For 2021, the median value to use in Lane County is \$306,507.

For details, or if you have questions about your current involvement in the program, please visit the Oregon Department of Revenue website at www.oregon.gov/DOR/SCD or call **1-800-356-4222 x58348**. ****Be sure to enter the extension number after accessing the 800 number. Doing this will speed up the process of getting through the state's computerized system.****

Note: If while participating in the program you filed for a delay of foreclosure on back taxes and have been inactivated, your delay of foreclosure will remain in effect until the program terminates, the property owners die or sell the property. Questions? Call 541-682-4321.

Why did I receive a tax statement when I am in the Senior and Disabled Citizens' deferral program?

All properties that are in the Senior and Disabled Citizens deferral program will receive a tax statement. If the property taxes are fully deferred, there will be a remark on the tax statement to that effect. This is a **value notice** only and should not be paid.

Some accounts are only partially paid by the State and the balance is the responsibility of the taxpayer. The State's letter of your acceptance into the program will have clearly stated what portion or percentage they will pay with the balance to be paid by the taxpayer.