



## Lane County Government **NEWS**



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## **2020–2021 Property Tax Statements available online, to be mailed soon**

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Lane County taxpayers will receive their 2020-2021 property tax statements beginning on October 21, 2020. 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](http://www.lanecounty.org/AT). The first payment is due on November 16, 2020.

“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,” said Lane County Assessor Michael Cowles. “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, Plexiglas barriers and regular sanitizing of common areas.”

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 2020–2021 is \$605.10 million. This is approximately 4.13 percent more than in 2019. 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 Value (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, 2020 Real Market Value (RMV) increased to \$70.1 billion from \$66.1 billion, an overall increase of approximately 6 percent from January 1, 2019.

The total taxable value for all properties combined in Lane County increased by 3.9 percent over last year, from \$35.5 billion in 2019 to \$36.9 billion in 2020. Additionally, 2.51 percent of residential properties in Lane County now have a market value below their Measure 50 MAV that is down from 3.7 percent in 2019.

Most properties will continue to see the 3 percent statutory increase in their MAV. On average, residential property owners will pay tax on 65.1 percent of their RMV in 2020.

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 180,400 property tax accounts in Lane County consisting of: 54.5 percent Residential/Tract; 16.6 percent Exempt; 9.7 percent Commercial; 5.8 percent Industrial; 4.2 percent Farm/Forest; 4.7 percent Multi-Family; and 4.4 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 2020–2021 tax roll on October 6, 2020. Oregon does not reset property values at the time of sale as in California, nor does it reset property values for tax purposes at the time of a refinanced loan.

The 2020–21 tax statement reflects a property’s RMV as of January 1, 2020. This is based on the January 1, 2019 RMV compared to 2019 sale prices which showed an overall median RMV increase of 7.2 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. 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 values.

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](http://www.lanecountyor.gov/at) and click on the McKenzie/Holiday Farm Fire Property Tax Proration quick link.

“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 are grateful for the efforts of first responders, county employees and community volunteers. We have made processing the property tax proration applications our highest priority,” said Cowles.

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, 2020 than what is on the tax statement. If RMV is still higher than AV, the tax payment 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 December 31, 2020.

## **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

Attached is an advance copy of the property tax insert that will be mailed with each tax statement. The insert has additional information regarding 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 2019 and 2020.

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