



# 2011

Lane County Department of Assessment and Taxation is open:  
10:00 a.m. - 12:00 p.m.  
& 1:00 p.m. - 4:00 p.m.  
Monday - Friday

Our address: 125 E. 8th Avenue  
Eugene, OR 97401

Public information phone line:  
(541) 682-4321

Our website:  
[www.lanecounty.org/at](http://www.lanecounty.org/at)

We are closed Friday, November 11th to observe Veteran's Day

Full payments made by November 15 will receive a 3% discount; two-thirds payments will receive a 2% discount on the portion paid. At least a one-third payment must be made by November 15 to avoid interest charges. For those making one-third payments, the second payment will be due February 15, 2012 and the final one-third payment will be due May 15, 2012.

Tax payments are accepted at the following Lane County white drop boxes, Friday November 4 through midnight Tuesday November 15:

- East side of Pearl Street between 7th & 8th Avenues
- Sheldon Library at Sheldon Plaza
- Bethel Library at Echo Hollow Plaza
- Amazon Pool at 2600 Hilyard Street
- Springfield, between 5th & 6th on A Street
- Veneta City Hall, 88184 8th Street
- Cottage Grove Community Center, 700 E. Gibbs Street
- Florence Police Department, 900 Greenwood Street

## Property Tax Payments due November 15, 2011

*Payments can be made using MasterCard, VISA or e-check only through our website (not in person, via mail or over the phone) at [www.lanecounty.org/at](http://www.lanecounty.org/at) A bank processing fee will be assessed to the taxpayer making on-line payments. Lane County does not retain any portion of the fee.*

If mailing your payment, state law requires that the U.S. Postal Service postmark date be recognized as the mailing date. Since post offices in outlying areas often bring the mail to a central location for postmarking, the postmarks may not be applied by the postal service on the day mailed, causing loss of applicable discounts and interest to be incurred.

Any reference to a mortgage company on your statement is due solely to information received from that mortgage company. If you have questions about their payment of your property taxes or the company listed, please contact the mortgage company directly.

Lane County utilizes US Bank's Lockbox Service to streamline our payment processing time. This allows us to update your account to reflect payment as quickly as possible. The service is available only for payments mailed in the return envelopes included with the tax statement and only through November 15.

After November 15, please remit all payments directly to:

Lane County Assessment and Taxation  
125 E. 8th Avenue, Eugene, OR 97401

**Please make checks payable to:  
Lane County Tax Collector**

## The Real Estate Market and Property Taxes

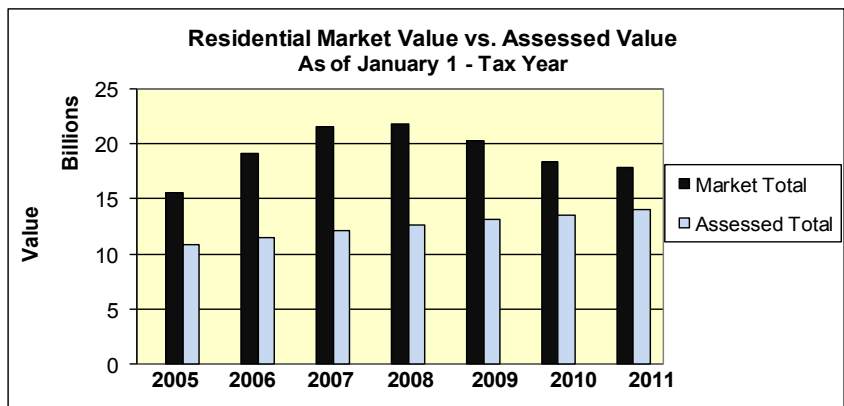
The tax statement shows the real market value of your property as of January 1, 2011 based on the 2010 real estate market. Any changes to the market since January 2011 will be reflected on the 2012 tax statement. The statement shows your property's taxable value, which is the lower Measure 50 assessed value minus any exemptions. On average, residential properties are paying tax on an assessed value that is 79% of its market value. (See graphic below)

A typical home saw a 4.2% decline in market value. 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. Tax amounts are set only once a year at the time of certification in early October.

Oregon's Constitution limits taxes to no more than \$10 per \$1,000 of market value for general government services and no more than \$5 per \$1,000 of market value for education services. Bonds are exempt from this limit. Each local government has a permanent tax rate that cannot be increased or exceeded. Your statement itemizes the tax for each district that serves your property.

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



## Where does your property tax dollar go?



- 48% School Districts
- 34% Local Cities
- 9% Lane County
- 4% Fire Districts
- 5% Others including: Library, Parks, Water & Urban Renewal

### Deferrals/Exemptions

The following are available to qualifying taxpayers:

- Veteran's Exemption - If you are a veteran and 40% or more disabled, or the surviving spouse/registered domestic partner of a veteran, you may be entitled to exempt a portion of your property's assessed value from taxation. The regular time to apply is between January 1 and April 1. However, newly certified disabled veterans may apply within six months of receipt of decision letter. Surviving spouses/registered domestic partners may apply anytime during the current tax year if the veteran was deceased in the previous tax year.
- Disabled Citizens (receiving Social Security disability benefits) or Senior Citizens (age 62 or above) may be eligible to defer payment of property taxes on their home. The filing time is between January 1 and April 15. The 2011 Oregon Legislature made extensive changes to this property deferral program. For a summary of the changes see: [www.oregon.gov/DOR/SCD/changes-impacting-deferral.shtml](http://www.oregon.gov/DOR/SCD/changes-impacting-deferral.shtml) . For more information or to obtain an application visit: [www.lanecounty.org/at](http://www.lanecounty.org/at) or call 541-682-4321.

### Appealing your Real Market Value

It is the taxpayers responsibility to audit the tax statement for accuracy. If you believe your property's market value is incorrect please contact our office. You have the right to appeal to the Board of Property Tax Appeals through the County Clerk's Office, Deeds and Records Division.

The Board 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, 2011** 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. A reduction to your value does not always result in a refund. The Board cannot grant reductions to your tax amount, they can only review your property's value.

All appeals must be filed with Lane County Deeds and Records office by January 3, 2012.

For more information and appeal forms visit:  
[www.lanecounty.org/appeals](http://www.lanecounty.org/appeals)

### Values by Property Type

There are over 175,700 taxable properties in Lane County with a combined Real Market Value of \$46.5 billion. The overall market value dropped 1.5% from 2010 to 2011. Under Oregon's Constitution, the Taxable Value of the county is \$26.7 Billion. The Taxable Value increased 2.6% from 2010 to 2011.

Taxable properties consist of: 66% Residential/Tract; 12% Commercial; 7% Industrial; 5% Farm/Forest; 5% Multi-Family; 5% Business Personal Property, Utilities and Other.

## 2011 Property Tax Changes

### New Voter Approved Tax Levies:

- Eugene School District 4J passed a new \$70 million bond to be paid over the next 21 years.

### Voter Approved Levy Renewals:

- City of Springfield 5-year local option levy for fire services. Rate decreased to \$0.36 per \$1,000 from \$0.40 per 1,000 under the previous levy.
- Rainbow Water District 4-year local option levy. Levy amount is \$561,731 per year, up from \$488,462 last year.

### Other Levy Changes:

- All City of Florence properties were annexed into the Siuslaw Valley Fire and Rescue District. As a result, the City is levying \$2.471 instead of \$2.8610 per \$1,000 and the Fire district is levying \$0.8717 instead of \$1.5417 per \$1,000.
- The Blue River Water District was wholly annexed by the Upper McKenzie Rural Fire Protection District for fire protection services.

### Expired Bonds and Local Options, Not Renewed:

- Lowell Rural Fire Protection District Bond
- City of Eugene Library Local Option

### State Department of Forestry Fire Patrol Rates:

- The surcharge for improved lots remains unchanged from last year's charge of \$47.50.
- The per acre charge for East went up from \$1.0271 to \$1.1938 and the per acre charge for West went up from \$0.7437 to \$0.8924.
- The minimum charge per lot remains unchanged from last year's charge of \$18.75.

## Manufactured Structures

House Bill 3640 has amended a segment of the personal property law to include those manufactured structures taxable as personal property. If the assessed value is less than \$15,000, the taxes will be cancelled for the 2011-12 year. The \$6.00 MS Park Community Relations fee (formerly Ombudsman) may still apply. Also, if the taxpayer owns more than one manufactured structure the assessed values of **all** will be totaled before the \$15,000 threshold will be applied. For information, including forms for ownership transactions, please visit: [www.lanecounty.org/at](http://www.lanecounty.org/at)

## Business Personal Property

Each business must file a personal property return by March 1st to avoid penalties. Forms are available at [www.oregon.gov/DOR/PTD/propform.shtml](http://www.oregon.gov/DOR/PTD/propform.shtml)

With the passing of House Bill 3368, counties are no longer required to mail out personal property returns. 2012 may be the last year that Lane County mails out returns.

Logging companies: In order for environmentally sensitive logging equipment to be exempt under ORS 307.827, an Environmentally Sensitive Logging Equipment Qualifications for Exemptions form must be completed.