



NOV 9 2009

Lane County Department of Assessment and Taxation is open to serve you:
10:00 a.m. to 12:00 p.m. and
1:00 p.m. to 4:00 p.m.
Monday through Friday

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

Our public information phone number is: (541) 682-4321.

**Our website is located at:
www.lanecounty.org/at**

We will be closed on
Wednesday, November 11 in
observance of Veteran's Day.

Full payments made by
November 16 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 16
to avoid interest charges.
For those making one-third
payments, the second payment
will be due February 16, 2010
and the final one-third payment
will be due May 17, 2010.

Tax payments will be
accepted at the following Lane
County white drop boxes,
Friday, November 6 through
midnight on Monday,
November 16:

- East side of Pearl Street
between 7th and 8th
Avenues
- Sheldon Library at the
Sheldon Plaza
- Bethel Library at the
Echo Hollow Plaza
- Amazon Pool at
2600 Hilyard Street
- Between 5th and 6th on
A Street, Springfield
- Junction City Public Library
- Cottage Grove at
700 E. Gibbs Street
- Florence Police Department

Property Tax Payments due November 16, 2009

Available via our website is the ability to pay with MasterCard, VISA or by e-check. These options are available only through our website at www.lanecounty.org/at and not when making payments in person or via mail. The bank charges a processing fee assessed to the taxpayer with either option.

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 16.

After November 16, 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 has the real market value of your property as of January 1st based on the prior year's real estate market. Any changes to the market since January 2009 will be reflected on the 2010 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 65% of its market value. (See graphic below)

With house prices dropping, taxpayers might believe they will see a corresponding reduction in their property taxes this year. That is unlikely as the downturn has not dropped market values below Measure 50 assessed values.

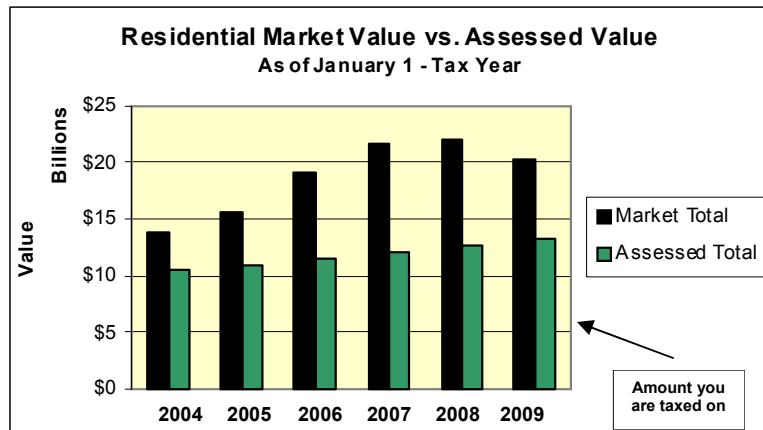
Oregon does not reset property values or recalculate tax at time of sale or refinance. Tax amounts are set only once a year at the time of certification in early October.

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. 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 options, levies or new tax districts.

See back for list of tax rate changes.



Where does your property tax dollar go?



- 49% School Districts;
- 34% Local Cities;
- 9% Lane County;
- 3% Fire Districts
- 5% Other Districts including: Library, Parks, Water, and 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 year if the veteran was deceased in the previous tax year.

HB 2237 eliminated the annual filing for war veterans or surviving spouses/registered domestic partners if all qualifying conditions for exemptions remain unchanged for the tax year ending June 30, 2009.

- **Senior Deferral** (citizen age 62 or above) and **Disabled Citizen's Deferral** (receiving Social Security disability benefits) both with a total household income of \$38,500 or less for the previous year may defer payment of property taxes on their homes. The State government pays the taxes and maintains the account. Apply between January 1 and April 15.

For more information visit:

www.lanecounty.org/at_proptaxmgmt/exempdef.htm

Appealing your Real Market Value

Oregon has a very complicated tax system. If you believe your property's market value is not correct, 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, 2009** 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 Division by December 31, 2009.

For more information and appeal forms visit:

www.lanecounty.org/appeals

Values by Property Type

There are over 179,500 taxable properties in Lane County with a combined Real Market Value of \$51.2 billion. The overall market value dropped 3.85% from 2008 to 2009.

Under Oregon's Constitution, the Taxable Value of the county is \$25.6 billion. The Taxable Value increased 4.3% which includes the 3% growth allowed under Measure 50 plus new construction and other qualifying changes.

Taxable properties consist of: 64% Residential/Tract; 12% Commercial; 8% Industrial; 5% Farm/Forest; 4% Multi-Family; 3% Business Personal Property; 4% Other.

2009 Property Tax Changes

New Voter Approved Tax Levies:

- Siuslaw School District added a 5-year Local Option Levy—\$0.75 per \$1,000 of Assessed Value (AV)
- River Road Parks and Recreation added a 5-year Local Option Levy—\$0.47 per \$1,000 of AV
- Santa Clara Fire District added a 5-year Local Option Levy—\$0.60 per \$1,000 of AV
- Lane Community College 15-year Bond totaling \$83 Million with \$6,075,000 being levied in 2009-10
- City of Eugene Street Bond totaling \$35.9 million with \$6.75 million being levied in 2009-10

Voter Approved Levy Renewals:

- Fern Ridge Library Local Option Levy, in effect through 2013-14. Rate remains—\$ 0.25 per \$1,000 of AV
- Crow-Applegate-Lorane School District —5-year Local Option Levy. Rate remains—\$1.50 per \$1,000 of AV

The City of Veneta passed a bond for a swimming pool but will not levy it this tax year.

Expired Bonds, Not Renewed:

- Siuslaw Public Library Bond
- Willamalane Park and Recreation Bond
- Mohawk Valley Rural Fire District Bond

Fire District Name Change:

- Siuslaw RFPD #1 is now Siuslaw Valley Fire and Rescue

State Department of Forestry Fire Patrol Rates:

- The surcharge for improved lots went down from \$71.47 to \$47.50
- The per acre charge for East went down from \$1.2205 to \$1.1832; The per acre charge for West went down from \$0.9486 to \$0.8891
- The minimum charge per lot went down from \$20.64 to \$18.75

Manufactured Structures

For information on Manufactured Structures, including forms for transactions, please visit:

www.bcd.oregon.gov/lois/forms.html

Business Personal Property

Each business must file a personal property return by March 1st to avoid penalties. For more information, contact our office at (541) 682-4321 or go to:

www.oregon.gov/dor/ptd/valfact.shtml