

## Property Taxes and Damaged or Destroyed Property

Please note that the value on the account for the tax year in which the damage or destruction occurred is not reduced. The 2020-21 tax statements will not reflect any recent change to the property. Any loss in value will be noted when the account is revalued on January 1, 2021 and reflected on the next tax statement.

However, if your property was damaged or destroyed by the recent fire and/or wind events, you may be eligible for a proration of your 2020-21 property taxes. Here's how that works:

**For damaged property**, the percentage of assessed value lost is multiplied by the total tax on the account for the month the property was damaged and for each month the property remained damaged during the tax year.

For example, if:

- the property was damaged in September 2020
- not repaired by July 1, 2021
- 80% of the assessed value is lost (the damage is to the improvements only)
- the total 2020-21 tax bill is \$2,400

Then:  $\$2,400 / 12 = \$200 * 10$  (months) =  $\$2,000 * 80\% = \$1,600$ .

The homeowner is required to notify the Assessor's Office when the damage has been repaired. Any refund is calculated when the property is repaired or the fiscal year ends, whichever comes first.

**For destroyed property**, the percentage of value lost is multiplied by the total tax on the account for each month *following* the month of destruction through the end of the tax year whether or not the property is repaired.

The refund process can start as soon as the appraiser verifies the destruction and the amount of loss.

The application to submit can be found here -

[https://lanecounty.org/UserFiles/Servers/Server\\_3585797/File/Government/County%20Departments/Assessment%20and%20Taxation/Forms/App%20for%20Proration%20due%20to%20Act%20of%20God.pdf](https://lanecounty.org/UserFiles/Servers/Server_3585797/File/Government/County%20Departments/Assessment%20and%20Taxation/Forms/App%20for%20Proration%20due%20to%20Act%20of%20God.pdf)

Applications must be submitted to the Assessor's Office by June 30, 2021. They can be dropped off, mailed to the address below or e-mailed to [assessor@lanecountyor.gov](mailto:assessor@lanecountyor.gov)

Most, if not all, properties will need to be physically inspected for damage. Once our staff is allowed to be in the affected area, our office will make it a priority to respond to these requests.

Additional information can be found at <https://www.oregon.gov/dor/forms/FormsPubs/303-619.pdf>