

ASSESSMENT AND TAXATION



Presenter:

Mike Cowles, Assessor/Tax Collector

Department Overview

Mission: The purpose of Assessment and Taxation is to appraise property, to calculate, collect and distribute taxes, and to provide related information to the public in a manner that merits the highest degree of confidence in our integrity, efficiency, and fairness. We are a broad service organization mandated by the Oregon Constitution and Oregon law and collect revenue for 85 taxing jurisdictions, including local governments, schools, and special districts that provide essential public services for the citizens of Lane County.

- Administration
- Property Tax Management
- Appraisal



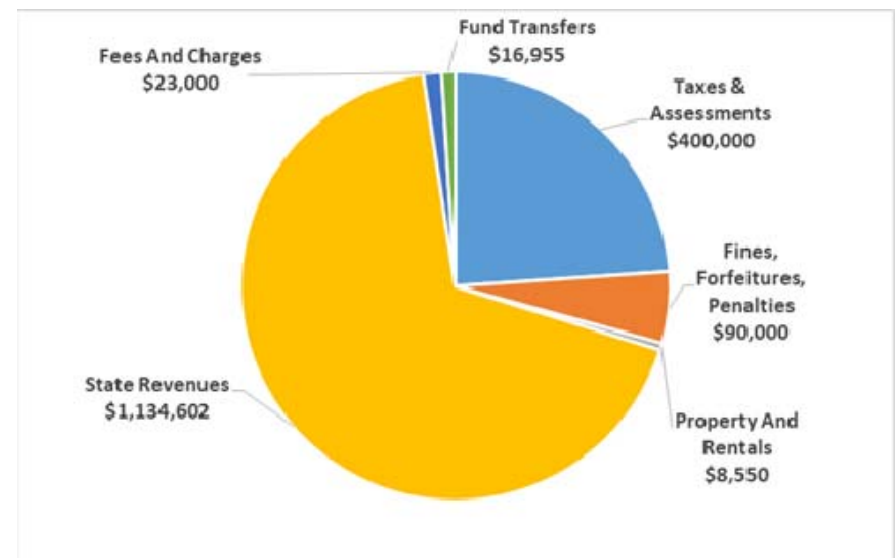
FY 21-22 Proposed Budget Presentation



FY 21-22 Budget Details

21-22 RESOURCES

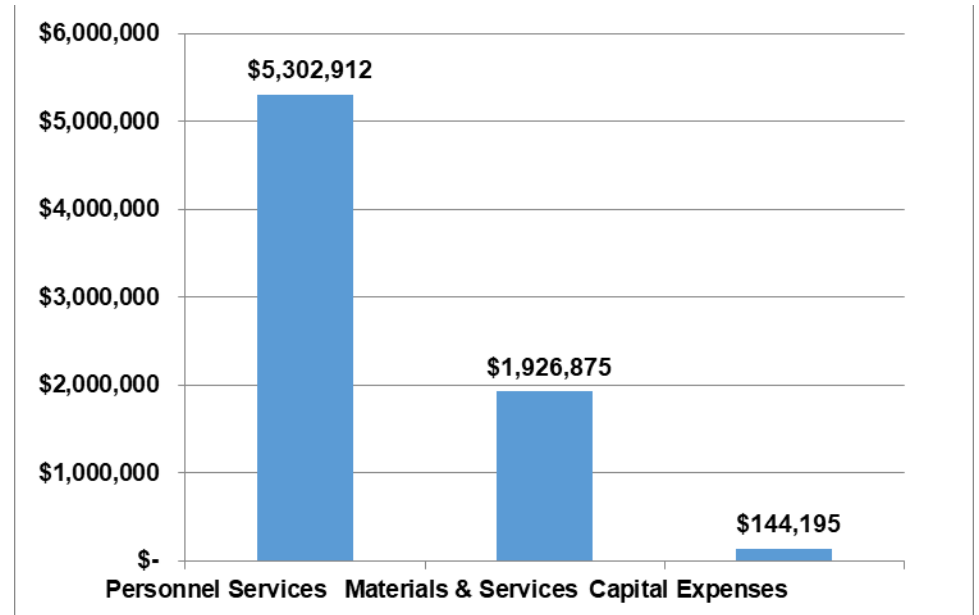
- CAFFA Grant
- Tax Penalties
- Foreclosure Penalties
- Late Filing Penalties
- Miscellaneous Sales
- OHCS Fee Revenue
- Service Charges
- General Fund



FY 21-22 Budget Details

21-22 EXPENDITURES

- Added Mobile Assessor funding
- Normal increases in M&S and staffing
- No FTE changes for FY 21-22
- We continue to barely meet minimum statutory requirements and staffing is far from the optimal level
- We have been very efficient with A&T use of general fund resources and continually look for new ways to increase productivity, quality and work output



FY 20-21 In Review

COVID-19 Pandemic Impacts

- Limited reappraisal
- Limited public assistance
- Additional expenses
- Projections
- Collections
- Appeals
- Values
- Legislation



FY 20-21 In Review

Holiday Farm Fire Impacts

- Assessed Value impact to districts
- Prorations
- MAV adjustments
- Secondary prorations due to legislation
- Legislation
- Shifting of resources
- Projections



FY 21-22 Proposed Budget Presentation

Capital Improvement Plan

2022-2026 CIP Submission Highlights

Assessment and Taxation software replacement (Pre-Planning)

- The Assessment and Taxation software system (Ascend and Proval) was implemented during 1998/1999
- Harris, our software vendor, has essentially put the software in "maintenance only" mode
- Updates to the current system are mainly limited to "hot patches" (minor fixes)
- Major enhancements to Ascend and ProVal are not planned
- Ascend and ProVal are nearing the end of their remaining economic lives and will need to be upgraded within an estimated 5-6 years



Capital Improvement Plan

2022-2026 CIP Submission Highlights

Mobile Assessor Software

- The Mobile Assessor digital property record card allows the field appraiser to make real time changes to property records; eliminating in office data entry
- In addition to fulfilling mobile data collection and data entry, this software will streamline processes and eliminate duplication
- It contains a workflow management system, routing tool for property inspections, GIS & GPS, sketching tool, camera and photo synchronization, and a review process for quality control
- The efficiencies created by eliminating the current data entry processes alone will increase field inspection numbers



Administration

Mission: The Administration Division provides planning, goals, direction, coordination and operational oversight to Assessment and Taxation. Administration is responsible for assisting the managers and employees of the department through budgetary, personnel and general office support.

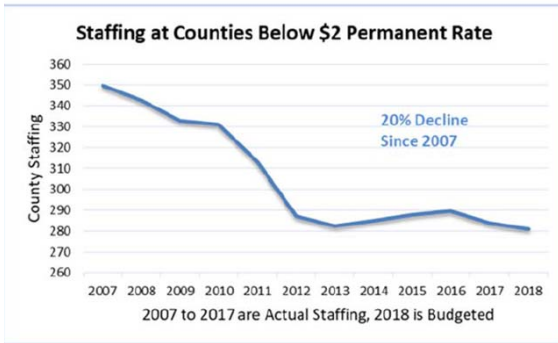
Planning	Goals
Direction	Coordination
Operational Oversight	Support
Budget	Personnel
Interdepartmental Relationships	Public Information/Website

FTE: 4.00

Proposed FY 21-22 Resources: \$1,152,067 Expenses: \$840,919



Administration



County	2018 Accounts	2018-19 Budgeted Total A&T Staffing	2018-19 Accounts per FTE
Wheeler	2,794	3.42	817
Gilliam	3,588	3.96	906
Sherman	4,097	3.72	1,101
Morrow	9,184	7.32	1,255
Jefferson	14,158	9.6	1,479
Hood River	14,613	9.05	1,514
Cook	18,545	12.13	1,532
Grant	9,382	6.1	1,538
Harney	11,250	7.05	1,596
Union	16,788	10.18	1,649
Wasco	19,394	11.69	1,659
Wallowa	9,915	5.8	1,709
Tillamook	32,137	16.3	1,972
Columbia	79,696	14.89	1,994
Malheur	22,753	11.24	2,024
Clatsop	37,174	17.8	2,088
Baker	17,900	8.15	2,196
Umatilla	41,057	18.87	2,282
Linn	59,781	25.77	2,320
Benton	39,729	16.95	2,344
Yamhill	49,126	15.56	2,512
Coos	46,981	18.62	2,523
Washington	227,006	89.18	2,545
Lake	18,723	7.13	2,626
Curry	24,764	9.39	2,637
Lincoln	65,385	24.68	2,649
Marion	137,654	51.58	2,669
Multnomah	342,184	125.36	2,730
Polk	37,848	13.55	2,793
Josephine	54,999	19.27	2,854
Deschutes	113,201	39.52	2,864
Clackamas	183,763	62	2,964
Jackson	119,720	40.03	2,991
Douglas	93,237	27.51	3,389
Klamath	68,564	18.8	3,647
Lane	186,392	49.95	3,692
Total	2,183,561	836.72	2,610



LANE COUNTY ASSESSMENT & TAXATION
 1211 First Street
 Eugene, OR 97402
 541-682-4002

Regular Public Assistance Hours
 10:00 am to 3:00 pm Monday-Thursday
 Extended Hours October 20th to November 15th
 9:00 am to 4:00 pm Monday-Friday
 Closed Monday, November 16th

PROPERTY TAX PAYMENTS DUE NOVEMBER 15, 2019

November 15, 2019 Pay to full—Receive a 1% Discount Pay 1/2—Receive a 2% Discount Pay at least 1/2—avoid incurring interest	February 16, 2020 Second Yearround payment due	May 15, 2020 Third Yearround payment due
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GO PAPERLESS!
 Many people prefer e-mail over paper. To opt out of paper property tax statements in the future, just go to lanecounty.gov/assess and create your account.
 The activation code is the combination of your 7-digit Account Number and your 4-digit Tax Code.
PAYMENT DROP BOX LOCATIONS
 Payments can be deposited at the following Lane County public drop boxes. Saturday, November 9th through midnight, Friday, November 15th.
 • East side of Pearl St. between 7th & 8th Ave.
 • Downtown Library at Madison Plaza on College Rd.
 • North Library at 4th & 5th St. on College Rd.
 • Jackson Plaza, 2000 Highway 99
 • Springfield, between 5th & 6th on A St.
 • Cottage Grove Community Center, 740 E. 10th St.
 • Florence Public Department, 900 Commercial St.

VISIT OUR WEBSITE
lanecounty.gov/assess
 Make a payment, view tax reports by tax year, access tax maps online, access individual property information and more!

THE REAL ESTATE MARKET & PROPERTY TAXES
 The tax statement shows the total market value (MVA) of your property as of January 1, 2019 based on the 2018 real estate market. Also shown is the market value January 1, 2019 will be reflected on the 2019 tax statement. The statement shows your property's taxable value (TV), which is the lower of the MVA or the previous TV adjusted value (AV) minus any exemptions. On average, residential properties are paying tax on an AV that is 97.7% of the MVA.
 A federal Lane County home sale tax (7% increase in 2019) changes to an individual home's value into the difference. Changes are based on the date that occurred in your neighborhood, a percentage of your area or a physical inspection of your property. Changes may be made to the AV for general government services and no more than 15 per cent of the AV for education services. Bonds are exempt from these rules.
 Oregon's Constitution also limits the growth of a property's market value assessed value (MVA) to 3% per year. However, greater increases are allowed when changes occur to properties such as new construction, significant, and other general improvements. Other factors that increase taxes are other approved measures such as bonds, local option bonds or the formation of new tax districts.
HAVE YOU BUILT A NEW HOUSE?
 The assessment date for all property is January 1st. This means new construction is valued at the percent completed on January 1st. If 10% complete, there's a 10% increase in the AV. If 50% complete, there's a 50% increase in the AV. If 100% complete, there's a 100% increase in the AV. If the AV for the house is adjusted to include this market value, then the January 1st value of the house is the AV. If the house was started after January 1st, then you will pay tax only on the tax until the following year.

Visit lanecounty.gov/assess for more information.
 Scan QR code



FY 21-22 Proposed Budget Presentation

Highlights of FY 20-21 Outcomes

Deputy
Assessor
Position Hired

Timely
Certification
of Tax Roll

New A&T
Strategic Plan

Prorations

Projections

Legislation

Scanning

Training

COVID19



Future Challenges & Opportunities

- COVID-19 impact on property taxes
 - Potential Impact to the property tax roll
 - Collections
 - Appeals
 - Values
 - Process changes
- Dated records
- Legislation
- Limited staffing
- CAFFA Grant
 - Non-indexed funding
 - Recordings
- One-time investments
 - Assessment and Taxation software (challenge and opportunity)
 - Scanning Microfiche / Microfilm (completed project)
 - Scanning documents (ongoing current project)
 - Mobile Assessor
 - A&T Funding



Appraisal

Mission: The purpose of the appraisal division is to ensure that all property is valued and assessed at 100 percent of its real market value as of January 1st each year using standard methods and procedures for mass appraisal, accurately calculating maximum assessed value, special use assessments, and determining market adjustments to be reported annually in the ratio report.

Real Property Valuation	M50 Calculations	Reappraisal
Personal Property Valuation	Ratio Report	Taxpayer Assistance
Appeals	Property Boundary Changes	Maintain Property Inventory

- Reappraisal of Holiday Farm Fire properties
- Maximum assessed value recalculation for destroyed properties
- Eugene multifamily valuation model

FTE: 21.00 Proposed FY 21-22 Resources: \$2,040 Expenses: \$3,218,469
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Appraisal



FY 21-22 Proposed Budget Presentation

Highlights of FY 20-21 Outcomes

100% RMV 1/1/2020	4,500 Property Inspections	2,300 Property Changes
3700+ Sketches	296 New Personal Property Account Audits	308 Property Value Appeals
Ratio Study	Act of God Proration's	Staff Training



Future Challenges & Opportunities

- Minor budget changes from prior year
- Deputy Assessor
- COVID-19
- Staffing
- Training
- Legislative changes
- Appeals
- Data cleanup
- Mobile Assessor
- Outdated inventory
- Business process review
- Funding



Property Tax Management

Mission: The purpose of the property and tax management division is to create and maintain accurate and current records of tangible property and associated ownership, to produce and update cadastral maps, apply special assessments, manage use assessments, administer state deferral and exemption programs, provide public information and bill, collect and distribute property tax monies for the citizens and service districts of Lane County.

Tax Collections / Distributions
Use Assessments
Ownership / Property Changes

Exemptions
Senior Deferral
Annexations

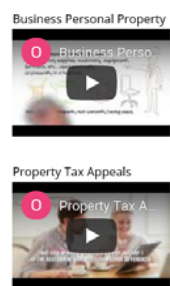
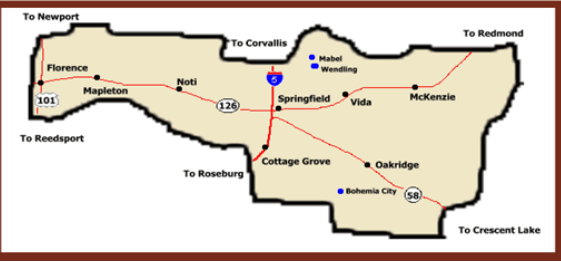
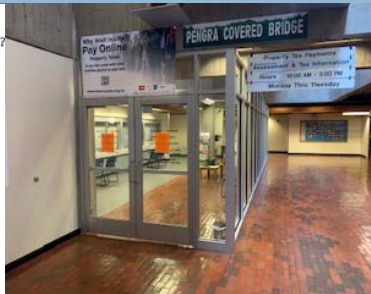
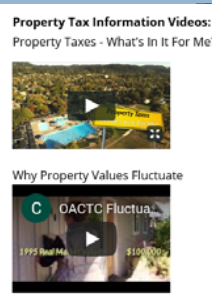
Public Information
Cartography
Personal Property

- Expect to have all staff back in the office by June 2021 and be open to the public
- Advertise paperless billing to increase subscribers and reduce mailing costs
- Recalculate wildfire refunds upon passage of new legislation

FTE: 25.00
Proposed FY21-22 Resources: \$519,000 Expenses: \$3,314,594



Property Tax Management

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Highlights of FY 20-21 Outcomes

COVID-19

Paperless
Billing

Certification
of Tax Roll

Exemption
review

Internet /
Website Data

Prorations

Training

Legislation

Scanning



FY 21-22 Proposed Budget Presentation

Future Challenges & Opportunities

- Minor budget changes from prior year
- COVID-19
- Legislation
- Working closer with other Lane County departments
- Staffing
- Training
- Paperless statement enrollment
- Data cleanup
- New computer system
- Business process review
- Projects





Lane County Strategic Plan

Safe, Healthy County

Assessment and Taxation supports Lane County's strategic priorities of Robust Infrastructure, having a Safe, Healthy County and ensuring we have Vibrant Communities by the fair, efficient and accurate assessment and collection of property taxes within Lane County and the timely distribution of those funds to the 85 taxing districts.

Vibrant Communities

The Departmental Strategic Plan includes efforts to enhance the customer service experience for our taxpayers, review and update business processes to increase efficiency and effectiveness and to create a professional working environment where our employees can grow, develop and thrive – all with the aim of serving our community in the best manner possible.

Robust Infrastructure

In order to carry out the department's principal objective, Assessment and Taxation adopted a Departmental Strategic Plan. This plan will be updated within the next budget year. Lane County depends on Property Tax funds for maintaining it's infrastructure.

Our People & Partnerships

- Interdepartmental
- Lane Council of Governments (LCOG)
- Oregon State Association of County Assessors (OSACA)
- Association of Oregon Counties (AOC)
- Oregon Association of County Tax Collectors (OACTC)
- District #1 / Other Oregon Counties
- Taxing Districts
- Businesses/Citizens (Taxpayers)



Measuring Performance

- **Number of property tax accounts signed up for paperless property tax statements.** Starting with the 2020-21 tax year, taxpayers are able to opt into having their tax statements e-mailed to them, reducing mailing costs. This measurement falls under the Safe, Healthy County category; saving the taxpayers of Lane County money.
- **Number of real property accounts reappraised.** All property must be valued and assessed at 100% of real market value per ORS 308.232. This measurement contributes to the Robust Infrastructure category by responsible stewardship of property assessment and Vibrant Communities by maintaining accurate and equitable property data.
- **Property record accounts sketched.** Updating our database with dwelling diagrams and record clean up delivers value and provides a service to our community partners as well as taxpayers. Prioritizing and measuring this work corresponds with Our People & Partnerships category.

Performance measures can be found on page 107 of the Proposed Budget Document



Questions?

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**Mike Cowles, Assessor/Tax
Collector**
541-682-6798
Mike.Cowles@lanecountyor.gov

□ *Up Next: Committee
Business*



FY 21-22 Proposed Budget Presentation