



LANE COUNTY GOVERNMENT NEWS

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2023–2024 Property Tax Statements available online, to be mailed soon

Contact: Lane County Assessor and Tax Collector Mary Vuksich-Shafer – 541-682-6798

Lane County taxpayers will receive their 2023-2024 property tax statements beginning on October 19, 2023. Statements are available online now, as well as information about the county value trends, levy changes, and individual property tax account information, at www.LaneCountyOR.gov/AT. The first payment is due on November 15, 2023.

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 2023-2024 is \$695.8 million. This is approximately 5.1 percent more than in 2022. The total amount of taxes billed changes each year because 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 Values (MAV), the addition of new properties to the tax roll, and the number of exemptions granted.

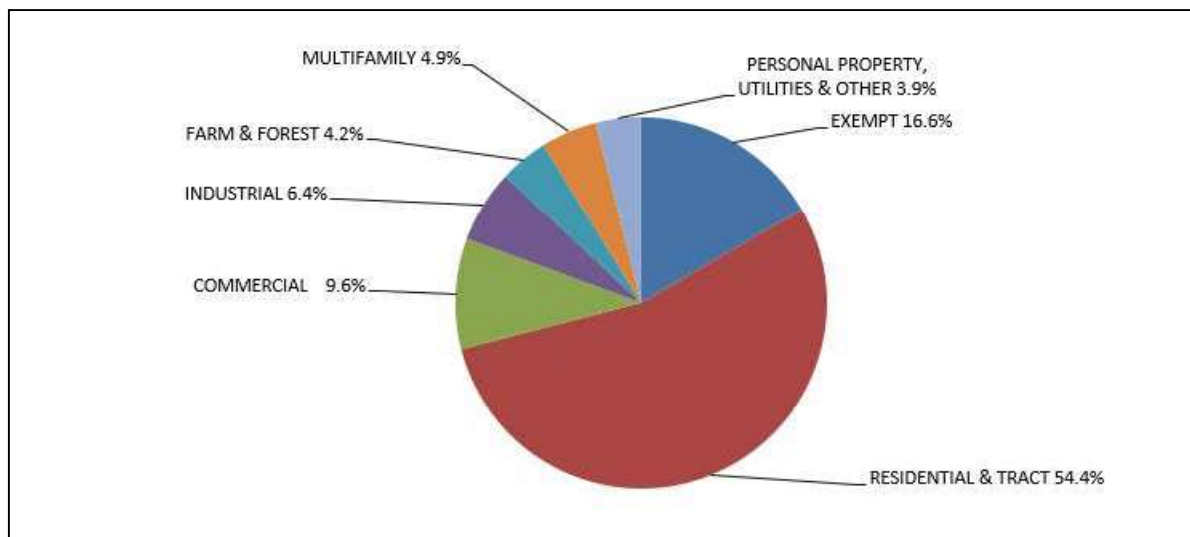
Oregon's constitution limits the increase in the MAV of each property to 3 percent per year, unless there have been changes made to the property, such as new construction or additions, new partitions or subdivisions, removal from special assessment or exemption programs, or changes in zoning and use of the property.

The statement shows the property's Taxable Value (TV), which is the lower of the Real Market Value (RMV) or the MAV minus any exemptions. Most properties will continue to see the 3 percent statutory increase in MAV.

Lane County's January 1, 2023 RMV increased from \$90.8 billion to \$97.8 billion, an overall increase of approximately 7.65 percent from January 1, 2022.

The total TV for all properties combined in Lane County increased by 3.86 percent over last year, from \$39.9 billion in 2022 to \$41.4 billion in 2023.

There are 180,741 property tax accounts in Lane County consisting of: 54.4 percent residential/tract; 16.6 percent exempt; 9.6 percent commercial; 6.4 percent industrial; 4.2 percent farm/forest; 4.9 percent multi-family; and 3.9 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 2023–24 tax roll on October 5, 2023. Oregon does not reset property values at the time of sale, nor does it reset property values for tax purposes at the time of a refinanced loan. The 2023–24 tax statement reflects a property's RMV as of January 1, 2023, based on sales of similar properties during 2022.

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.

Voters in the past year have approved changes to the tax levies and bond rates which are then applied to a property's TV. 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.

New Voter Approved Tax Levies

- Lane County Parks 5-year levy. The rate is \$0.16/\$1,000.

Voter Approved Levy Renewals

- Lane County Public Safety levy was renewed for 5 years. It remains at \$0.55/\$1,000.
- City of Eugene Parks & Rec levy was renewed for 5 years. Increased from \$3,150,000 in 2022–23 to \$5,330,000 this year.
- City of Springfield Police levy renewed for 5 years. Staying at \$1.40/\$1,000.
- Coburg Fire District levy renewed for 5 years. Staying at \$0.22/\$1,000.
- South Lane County Fire & Rescue levy renewed for 5 years. Staying at \$0.47/\$1,000.
- Upper McKenzie Rural Fire Protection District levy renewed for 5 years. Staying at \$0.50/\$1,000.

Levies that Expired

City of Eugene Bond 1 – was \$78,191 last year (\$0.0043/\$1,000).

Other

- River Road Water Control District Sub One is not levying in 2023–24.

Attached Documents

- Advance copy of the property tax insert that will be mailed with each tax statement. The insert has additional information about payments, the location of payment drop boxes, appeals, and other services provided by the Lane County Assessment and Taxation.
- A guide to understanding the tax statement.
- Two charts showing the median dwelling assessed value and tax rates for different areas of the county and the median dwelling real market value and percent change between 2022 and 2023.

Appeals

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 (BoPTA) through the Deeds and Records Division of the County Clerk's Office.

BoPTA has the authority to reduce market value when sufficient evidence is provided

to demonstrate the RMV of a property was different on January 1, 2023, than what is on the tax statement. 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. Taxpayers can appeal through Deeds and Records after they receive their statement through the last working day in December. For 2023, December 31st is a Sunday, and the observed holiday is January 1, 2024, so the deadline to file is January 2, 2024.