

Lane County, Oregon

FY 08-09 Service Options Sheet

Service: **Board of Property Tax Appeals**
 Dept: Management Services
 Program Contact: Annette K. Newingham
 Contact Phone: 4328

BCC Service Priorities: **3**
 Fund: **124** Dept. Org ID: **5540140**
 Dept. Priority: **7** of **12**
 Fund Priority: **31** of **46**

Executive Summary

The Board of Property Tax Appeals hears appeals for the reduction of real market and assessed values, and for reduction or waiver of penalties assessed for late filing of personal property returns. The County Clerk is charged with facilitating the selection of the board members by the governing body. A board clerk is required to be present for all scheduled appeals while maintaining the record of proceedings and issuing board orders to petitioners.

State/Federal Mandate

ORS Chapter 309, ORS 306.005, 308.295, and 308.296

Outcome Measure/s

The right to appeal is mandated by statutes. In order for appellants to have further appeal rights through the magistrate division of the Oregon Tax Court, appeals must be logged, scheduled before an appointed board, and orders issued. Failure to provide these services could result in fines or penalties imposed by the state, and increased risk of litigation.

Service Level Descriptions. Level 1 (very bottom) = Threshold Level Below Which Service Cannot Be Provided

X=Funded	Proposed Service Funding >>	Other Funds		Expense	Total	General Fund	FTE
		0	42,208		42,208		0.00
	Level 2:	0	11,331		11,331		0.00
	Extends hearing length to allows for scheduling hearings for the purpose of hearing appellant evidence, considering the evidence, and issuing decisions by an order as mandated by State Law.						
X	Level 1:	0	42,208		42,208		0.00
	Provides 10 minutes to hear and issue a Board of Property Tax Appeal board order to meet statutory requirements. This is very minimal and would only provide appellants approximately 3 minutes each to present their appeal. Decisions by the board could be based on quick decisions, which may be further appealed.						

Ver: 12/18/07d-ji

- "Shall" Mandate
- Related Mandate
- No Clear Mandate
- Highly Leveraged to County provided service (100% return or greater)
- Leverages Funds to County
- Leverages Funding for Citizens and/or Community Organizations

Leverage Details

At the FY 07-08 level of service, the _____ \$12,700 back to the General Fund
 GF portion of this program leverages: _____ \$0 into other County Funds
 _____ \$0 directly or via subcontract to community orgs
 _____ \$0 directly to citizens via services provided

30.1% General Fund Leverage Ratio

For the purpose of this comparison, only include leveraged funds that are dependent on General Fund revenue. Do not include funds that would still be leveraged if the General Fund portion of the service were decreased or eliminated.

Please use this space to explain the Proposed Service Level Funding impact on leverage of the varying levels of service described above.

Reimbursed through CAFFA grant done by Department of Assessment & Taxation into General Expense.