

Assessment and Taxation Proposed Budget FY 14-15

Lane County Budget Committee

May 8, 2014

FY 2012-13 – Notes

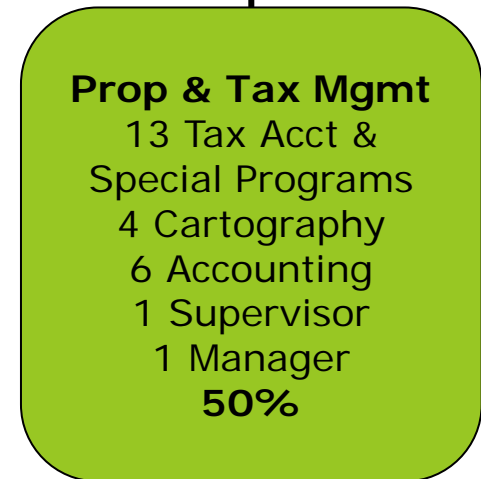
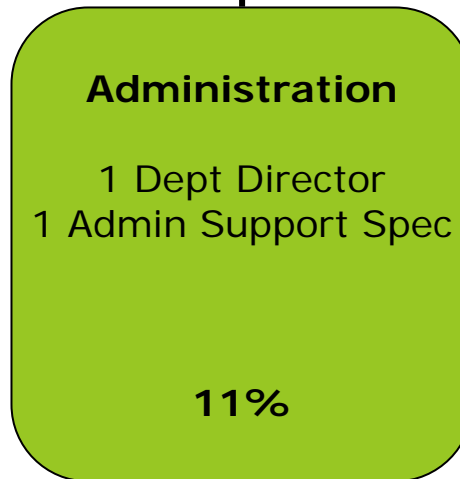
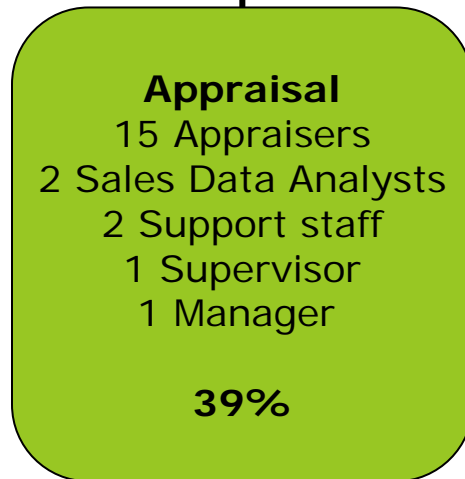
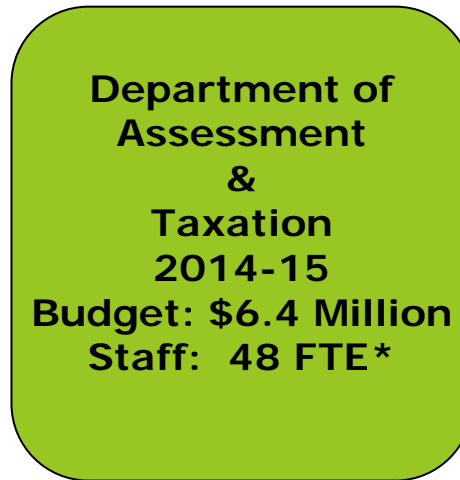
Transfer 1.0 FTE to IS

Appraisal – loss 5 FTE

Prop & Tax Mgmt – loss 7 FTE

Cut materials budget

*Two Temp positions included



\$440 Million Billed for 2013-14

**23 School
Districts**



**11
Cities**

**24 Fire
districts**

46% School Districts
32% Local Cities
12% Lane County
4% Fire Districts
6% Others including: Library,
Parks, Water & Urban Renewal

**23
Other
districts**

CAFFA

- **The total CAFFA funds to be distributed in FY 2014-15 are projected to total \$17.4 million, a decrease of 10.2% from \$19.3M in FY 2013-14.**
- **There are two major components of the CAFFA forecast: delinquent interest and recording fees.**

What does state law mandate?

- **Accurate appraisal of all real property**
- **Assessment of all new construction, subdivisions, partitions, lot line adjustments, omitted property and other Measure 50 corrections and additions to the tax roll**
- **Special assessment applications and disqualifications of farm/forest, low income housing and historic property**
- **Tax exemption and tax deferral applications and disqualifications**

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- **Process all business personal property, real property and combined tax returns for commercial and industrial properties**
- **Attend appeals at local Board of Property Tax Appeals, State Tax Court and DOR Supervisory hearings**
- **Complete annual ratio report**
- **File an annual appraisal plan with state**

Continued.....

- **Maintain accurate tax account records for ownership**
- **Calculate tax rates for bonds and urban renewal**
- **Bill, collect, and distribute property taxes to the 83 districts in Lane County**
- **Maintain an accurate cadastral map of county**
- **Remit all mandatory reports to state as required**
- **Implement new tax laws**

Major Milestones & Achievements in FY 13-14

- **Certified a \$440.3 Million tax roll**
- **Mailed 173,000 tax statements**
- **Distributed taxes to 83 different tax districts**
- **Achieved 100% of Real Market Value for the tax roll**
- **Assessor's Annual Ratio Study filed timely with the Department Revenue in PDF format**
- **Completed residential realignment studies and implemented new land tables for all school districts**

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- **Recalculated new market value for 155,500 accounts (90% of all accounts)**
- **All properties with new construction activity were valued and taxed in compliance with Measure 50**
- **Help design a paperless BOPTA system with the county clerk's office to save time and money**

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- **Comprehensive review started of county industrial machinery and equipment assessments as well as business personal property**
- **Comprehensive training path for all Assessment and Taxation employees**
- **Sketching commercial properties in our appraisal database.**
- **Implemented a comprehensive field employee safety system, reducing risk**
- **The neighborhood realignment project of all residential properties in the county was completed**

Challenges

- **A&T's ability to manage the work is being closely monitored by the Department of Revenue**
- **No reappraisal projects are planned for FY 14-15**
- **Our appraisal inventory is severely out-of-date**
- **Retirements of long term staff in keys areas of A&T are expected**
- **Customer service hours will continue to be limited**

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- **Limited non-EFU zoned farms will be reviewed for continued eligibility**
- **Limited exemption review**
- **County Industrial properties need to be audited**
- **Building a reserve fund for replacing our Assessment and Taxation software**

Major Service & Budget Changes for FY 14-15

- **Consolidation of Assessment & Taxation to one level in the Public Service Building**
- **Implementation of a District #1 pilot program**
- **Special projects started in 2013-14 are requested to be funded in the 2014-15**

District #1

Lane
Coos
Curry
Douglas
Jackson
Josephine
Klamath



Southwest Oregon Assessment &
Taxation Coalition (SOATC)

Goal: Share services

Pilot Projects

- A. Sharing commercial/industrial appraiser between 2 counties
- B. Audit business personal property of all 7 counties

Funding from DAS: \$345,000

Potential Budget Changes

- **\$40,000 Reserve needs removed from grant application (CAFFA change)**
- **\$251,900 needs added (DAS FUNDING) / 3 FTE (Budget and CAFFA change)**
- **CAFFA grant increase of \$45,000 (est.)**

Questions?

Thank you