

W.T.A

MEMORANDUM

DATE: OCTOBER 14, 2005
TO: BOARD OF COUNTY COMMISSIONERS
FROM: MANAGEMENT SERVICES DEPARTMENT
ANNETTE NEWINGHAM, CHIEF DEPUTY COUNTY CLERK
MARLE HOEHNE, DEEDS AND RECORDS / BOPTA SUPERVISOR *M. Hoehne*

AGENDA
ITEM: STIPEND RATE FOR BOARD OF PROPERTY TAX APPEALS MEMBERS

I. MOTION:

IN THE MATTER OF APPROVING AN INCREASE IN STIPEND RATE FOR BOARD OF PROPERTY TAX APPEALS MEMBERS TO \$12.50 PER HOUR.

II. ISSUE OR PROBLEM:

The current stipend for Board of Property Tax Appeals members has been in effect since 1990. It has not been adjusted to allow for cost of living increases in 15 years.

III. DISCUSSION

A. Background

In June of 1990, Annette Newingham, Chief Deputy County Clerk, went before the Board of County Commissioners to discuss increasing the Board of Property Tax Appeals stipend from \$60 per day to \$10 per hour. The Board of County Commissioners agreed and on June 6, 1990 issued order number 90-6-6-4 setting the stipend at \$10 per hour.

B. Analysis

At the debriefing meeting held at the end of the 2004-05 session, several Board of Property Tax Appeals members noted that the amount of the stipend had not been discussed in many years and recommended increasing the stipend. The members stated that the grounds for such an increase are that the nature of the work is intense and

technical, involving varying degrees of interpersonal conflict, and is driven by a statutory deadline of April 15 for adjournment of hearings.

Both the departments of Assessment and Taxation and Management Services recognize that it is desirable to attract and retain qualified people. The Board of Property Tax Appeals provides a delicate point of contact between Lane County government and the taxpayers; in addition, the work of the Board of Property Tax Appeals requires some technical knowledge as well as people skills to resolve taxpayer appeals.

Also taken into account is the stipend rate as compared to other jurisdictions. Attached is a comparison (attachment A) made at the end of the 2004-05 session which demonstrates that among the five largest counties in Oregon; Lane County had the greatest number of appeals yet is second to the lowest in stipend paid to its Board of Property Tax Appeals members.

The stipend budget is dependant on the number of petitions filed and the number of hours worked by Board of Property Tax Appeals members to hear those appeals. The current fiscal year stipend budget is \$14,000. A stipend rate of \$10.00 per hour allows 1,400 hours to be worked. A stipend rate of \$12.50 per hour allows the Board of Property Tax Appeals to work 1,120 hours. This number of hours is sufficient for the Board of Property Tax Appeals to hear approximately 1,450 appeals in FY 2005-2006.

In 2004-2005, 1,020 hours were required to hear 1,308 petitions. In 2003-2004, 1004 hours were required to hear 1,281 petitions. As shown on attachment B, over the past four years, the number of petitions heard has ranged from 1,166 to 1,308; and for the past three years, the numbers of hours worked has ranged from 956 to 1,020.

C. Alternatives / Options

- Option 1. Increase the stipend paid to Board of Property Tax Appeals members to \$12.50 per hour, effective in FY 2005-2006.
- Option 2. Increase the stipend paid to Board of Property Tax Appeals members to \$12.50 per hour, effective in FY 2006-2007.
- Option 3. Maintain current rate of \$10.00 per hour..

D. Recommendation

Based on the historic number of appeals filed, and the projected number of appeals for FY 2005-2006, it is recommended that Option 1 be approved.

Attachment A

Comparison of Board of Property Tax Appeals Stipends

<u>County</u>	<u>\$ / hr type</u>	<u>Daily type</u>	<u>\$ / hour comparison</u>	<u># of appeals 2004-2005</u>	
Clackamas	\$15.00		\$15.00	468	
Multnomah		\$100.00*	\$12.50	1,015	* plus \$100 per month for chairperson
Washington		\$100.00	\$12.50	352	
Lane	\$10.00		\$10.00	1,308	
Marion		\$75.00	\$9.38	115	

Attachment B

Number of Board of Property Tax Appeals Petitions Filed by Year

<u>Year</u>	<u># Petitions Filed</u>	<u>total # hours worked by BoPTA</u>
2001 / 2002	1203	n/a
2002 / 2003	1166	956
2003 / 2004	1281	1004
2004 / 2005	1308	1020

IN THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO. _____

IN THE MATTER OF APPROVING AN INCREASE IN
PER DIEM RATE FOR BOARD OF PROPERTY
TAX APPEALS MEMBERS TO \$12.50 PER HOUR.

WHEREAS, this matter having been fully considered, and upon concurrence with the recommendation of the Department of Management Services, and

WHEREAS, sufficient provision shall be made for a per diem allowance to the members of the Board of Property Tax Appeals as provided by ORS 309.022, now

THEREFORE IT IS HEREBY ORDERED that a \$12.50 per hour per diem be approved effective November 15, 2005 and thereafter, until amended by action of the Board of County Commissioners.

Dated this 2nd day of November, 2005.

Anna Morrison, Chair
Lane County Board of County Commissioners

APPROVED AS TO FORM

Date 10-25-05 lane county


OFFICE OF LEGAL COUNSEL