

Lane County - Service Option Sheet - FY 16-17 Proposed

SOS 3 Board of Property Tax Appeals

Service Category: General Government

Dept: CAO Operations - County Clerk's Office

Mandate: None Related

SHALL

Contact: Jeanne Sun 682-6746

Leverage: None Some

HIGH

Executive Summary

The Board of Property Tax Appeals reviews 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.

	Revenue	Expense Total	General Fund	FTE
Proposed Budget Total	\$27,893	\$34,411	\$6,518	0.15
Level 1: Threshold - reductions to this level results in elimination of service	\$27,893	\$34,411	\$6,518	0.15

To review appeals for needed reductions and present a board clerk for all scheduled appeals while maintaining the record of proceedings and issuing board orders to petitioners.

State/Federal Mandate

Any owner of any taxable property may petition the board of property tax appeals for property tax relief. Such appeals shall be filed with the county clerk, and the disposition of every petition before a board of property tax appeals shall be recorded by formal order and entered in the record of the board. Failure to provide these services could result in litigation.

Leverage Details

The General Fund portion of this program leverages the following:

\$27,893	back to the Discretionary General Fund
\$0	into other non discretionary County Funds
\$0	directly to community members via service provided

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.