

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO: 15-02-03-01

IN THE MATTER OF AMENDING
CHAPTER 60 OF LANE MANUAL

WHEREAS, the Board of Commissioners has the authority to approve amendments to the Lane Manual; and

WHEREAS, certain changes to Lane Manual Chapter 60 are desired to enhance A&T services to taxpayers and taxing districts by recovering a portion of the cost of auditing exempt and use assessed accounts in Lane County for continued compliance with program requirements;

NOW, THEREFORE, IT IS HEREBY ORDERED, that Lane Manual Chapter 60 is amended by removing, substituting and adding the following sections:

REMOVE THESE SECTIONS

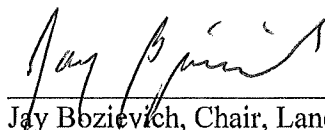
60.845

INSERT THESE SECTIONS

60.845

Amended section is attached hereto and incorporated herein by reference.

ADOPTED this 3rd day of February, 2015.



Jay Bzievich, Chair, Lane County Board of Commissioners

APPROVED AS TO FORM

Date 1/26/15 Lane County



OFFICE OF LEGAL COUNSEL

60.845 Assessment and Taxation Fees.

The following fees shall be charged by the Department of Assessment and Taxation. Taxing districts will not be charged for routine requests for information.

- (1) Computation of the Deferred Tax Liability on Specially Assessed Property When No Formal Action Is Being Taken to Change the Status or Use of the Property. \$ 100.00
- (2) Assessment Roll Data on Microfiche/Microfilm \$ 2.50 per sheet
- (3) Assessment Roll Data on CD \$ 10.00 per year
- (4) Tax Statements on CD \$ 10.00 per year
- (5) Maps.
All Quantities \$ 5.00 each
Full set of Tiff or PDF Images on CD \$ 50.00 per set
- (6) Miscellaneous Products.
Plat/Subdivision Book \$ 2.50 per page
Donation Land Claim Book \$ 2.50 per page
- (7) Appraisal Cards, Description Cards and Account Information Retrieval.
Appraisal Cards..... \$ 2.00 each
Description Cards..... \$ 2.00 each
Computer Printout of Account..... \$.25 per page
- (8) Research, Custom Reports and Analysis.
GIS/Cadastral Specialist \$ 75.00/hour
GIS/Cadastral Technician \$ 65.00/hour
Property Appraiser 3 \$ 80.00/hour
Sales Data Analyst..... \$ 85.00/hour
Senior Accounting Clerk..... \$ 60.00/hour
Senior Office Assistant \$ 60.00/hour
Office Assistant 2/Accounting Clerk 2 \$ 55.00/hour

The rate used is dependent upon the position in the department required to perform the work. A minimum of one hour will be charged. At the assessor's sole discretion, price adjustments may be made downward in instances where it is anticipated that custom reports and/or the research and analysis they require will be reused.

- (9) CDs. \$ 1.00 each

When used to provide the research requested (requires an hour minimum of one of the rates above).

(10) Payment. All charges assessed should be paid in cash or check upon delivery of the service or product. If a party requests a billing, the minimum amount charged will be \$5.00.

- (11) Postage. The cost of postage will be added to any mailing.

- (12) Copies of Payment Checks.

When research occurs to provide a party with a copy of their tax payment check \$ 10.00 each

- (13) Returned Check Fees.

The Department of Assessment and Taxation shall collect a fee from the maker of any check to Lane County, which is returned for non-payable funds in the maker's checking account. \$ 15.00 per check

- (14) Farm Deferral Reapplication Fee.

Upon reapplication for a Farm Deferral, a fee of \$1.00 per \$1,000 of real market value, with a minimum fee of \$10 and a maximum fee of \$250.00.

- (15) Property Tax Exemption Applications – Filing Fee.. \$100 per application

- (16) Property Tax Exemption for Special Organizations – Late Filing Fee.

Any statement filed after December 31 of the assessment year for which the exemption is first desired, must be accompanied by a late fee of the greater of \$200, or one-tenth of one percent of the real market value of the property to which the statement pertains, as determined for the assessment year by the assessor for this purpose (per ORS 307.162(2)).

(17) Veteran's Exemption – Late Filing Fee

Exemption applications received after the April 10 deadline of each year shall still be able to secure the exemption, if still qualified, by making application therefore to the county assessor not later than May 1 of the current year, accompanied by a late-filing fee (per ORS 307.260(b)). \$ 10.00

(18) Regional Land Information Data (RLID) Extracts

For commercial customers, an up-to-date listing of Lane County property information updated and extracted quarterly (4 per year)..... \$ 450.00 per anum

One-time extract of Lane County information..... \$ 115.00 each time

(19) Special Assessment Application – Filing Fee..... \$100 per application

(Revised by Order No. 01-9-5-12, Effective 9.5.01; 03-11-12-8, 11.12.03; 07-5-23-1, 7.1.07; 12-12-11-09, 1.2.13)

At left margin indicates changes
Bold indicates material being added
 Strikethrough indicates material being deleted

**LEGISLATIVE
 FORMAT**

60.845 Lane Manual 60.845

60.845 Assessment and Taxation Fees.

The following fees shall be charged by the Department of Assessment and Taxation. Taxing districts will not be charged for routine requests for information.

- (1) Computation of the Deferred Tax Liability on Specially Assessed Property When No Formal Action Is Being Taken to Change the Status or Use of the Property..... \$ 100.00
- (2) Assessment Roll Data on Microfiche/Microfilm \$ 2.50 per sheet
- (3) Assessment Roll Data on CD \$ 10.00 per year
- (4) Tax Statements on CD \$ 10.00 per year
- (5) Maps.
 All Quantities \$ 5.00 each
 Full set of Tiff or PDF Images on CD..... \$ 50.00 per set
- (6) Miscellaneous Products.
 Plat/Subdivision Book..... \$ 2.50 per page
 Donation Land Claim Book \$ 2.50 per page
- (7) Appraisal Cards, Description Cards and Account Information Retrieval.
 Appraisal Cards \$ 2.00 each
 Description Cards \$ 2.00 each
 Computer Printout of Account \$.25 per page
- (8) Research, Custom Reports and Analysis.
 GIS/Cadastral Specialist..... \$ 75.00/hour
 GIS/Cadastral Technician \$ 65.00/hour
 Property Appraiser 3 \$ 80.00/hour
 Sales Data Analyst \$ 85.00/hour
 Senior Accounting Clerk \$ 60.00/hour
 Senior Office Assistant..... \$ 60.00/hour
 Office Assistant 2/Accounting Clerk 2 \$ 55.00/hour

The rate used is dependent upon the position in the department required to perform the work. A minimum of one hour will be charged. At the assessor's sole discretion, price adjustments may be made downward in instances where it is anticipated that custom reports and/or the research and analysis they require will be reused.

- (9) CDs..... \$ 1.00 each
 When used to provide the research requested (requires an hour minimum of one of the rates above).

(10) Payment. All charges assessed should be paid in cash or check upon delivery of the service or product. If a party requests a billing, the minimum amount charged will be \$5.00.

- (11) Postage. The cost of postage will be added to any mailing.

- (12) Copies of Payment Checks.
 When research occurs to provide a party with a copy of their tax payment check \$ 10.00 each

- (13) Returned Check Fees.
 The Department of Assessment and Taxation shall collect a fee from the maker of any check to Lane County, which is returned for non-payable funds in the maker's checking account. \$ 15.00 per check

- (14) Farm Deferral Reapplication Fee.

At left margin indicates changes
Bold indicates material being added
~~Strikethrough~~ indicates material being deleted

**LEGISLATIVE
FORMAT**

60.845

Lane Manual

60.845

Upon reapplication for a Farm Deferral, a fee of \$1.00 per \$1,000 of real market value, with a minimum fee of \$10 and a maximum fee of \$250.00.

(15) Property Tax Exemption Applications – Filing Fee.. \$100 per application

(16) Property Tax Exemption for Special Organizations – Late Filing Fee.

Any statement filed after December 31 of the assessment year for which the exemption is first desired, must be accompanied by a late fee of the greater of \$200, or one-tenth of one percent of the real market value of the property to which the statement pertains, as determined for the assessment year by the assessor for this purpose (per ORS 307.162(2)).

(167) Veteran's Exemption – Late Filing Fee

Exemption applications received after the April 10 deadline of each year shall still be able to secure the exemption, if still qualified, by making application therefore to the county assessor not later than May 1 of the current year, accompanied by a late-filing fee (per ORS 307.260(b)). \$ 10.00

(178) Regional Land Information Data (RLID) Extracts

For commercial customers, an up-to-date listing of Lane County property information updated and extracted quarterly (4 per year). \$ 450.00 per anum

One-time extract of Lane County information \$ 115.00 each time

(19) Special Assessment Application – Filing Fee..... \$100 per application

(Revised by Order No. 01-9-5-12, Effective 9.5.01; 03-11-12-8, 11.12.03; 07-5-23-1, 7.1.07; 12-12-11-09, 1.2.13)