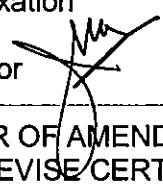


W. G. B. I.

AGENDA COVER MEMO

AGENDA DATE: November 12, 2003
TO: LANE COUNTY BOARD OF COMMISSIONERS
DEPT.: Assessment and Taxation
PRESENTED BY: Jim Gangle, Assessor



AGENDA ITEM TITLE: IN THE MATTER OF AMENDING CHAPTER 60 OF LANE MANUAL TO ADD AND REVISE CERTAIN FEES CHARGED BY THE DEPARTMENT OF ASSESSMENT AND TAXATION (LM 60.845)

- I. **MOTION:** I move to approve the order updating Lane Manual Section 60.845.
- II. **ISSUE OR PROBLEM:** Lane Manual currently contains fees pertaining to the operations of the Assessment and Taxation Department. These fees were last updated in October of 2001.
- III. **DISCUSSION:** It has been two years since the fees for the operations of the Assessment and Taxation Department were received and updated. The current fees do not reflect the actual costs of providing our services to the public.

We have conducted a full review of the current fees and found that updates are needed to: 1) correct fees based on current costs, and 2) add fees that we are either currently charging, or have the authority based on the Oregon Revised Statutes (ORS) to charge. The changes that we propose are as follows:

(1) Computation of the Deferred Tax Liability on Specially Assessed property When No Formal Action Is Being Taken to Change the Status of the Property: \$40.00.

Fee increased from \$25.00 to \$40.00, which is a newly proposed hourly charge for a Senior Office Assistant, the level of staff that would be assigned this task.

Revision of Microfiche Section: The use of Microfiche is becoming limited, due to our ability to provide Assessment Roll Data and Tax Statements via CD. Changes are as follows:

(2) Assessment Roll Data on Microfiche/Microfilm: \$2.50 per sheet

This service was previously charged with a basic fee and then a per sheet fee. Updated figures now allow us to charge just per sheet. These requests will be processed both in the Property Records and Taxation section of A & T.

(3) Assessment Roll Data on CD: \$10.00 per tax year

This service will be offered due to a change in our data being placed on CD versus Microfiche/Microfilm. The cost reflects time and materials to copy the information onto sellable CD's. The cost reflects a significant savings to the purchaser from Microfiche/Microfilm for an entire tax years worth of data.

		available at no charge on-line
Copies of Payment Checks	Not Offered	\$10.00 per check/copy
Returned Check Fees	Currently charging, not in Lane Manual	\$15.00 per returned check
Manufactured Structures	Currently not charging (ORS 308.865 (4))	\$10.00 per Form 113
Farm Deferral Reapplication Fee	Currently charging, not in Lane Manual	\$1.00 per \$1,000 of RMV, with minimum fee of \$10.00 and maximum fee of \$250.00
Property Tax Exemption for Special Organizations	Currently charging, not in Lane Manual (ORS 307.162(2))	The greater of \$200 or 1/10 th of one percent of the RMV
Veteran's Exemption – Late Filing Fee	Currently charging, not in Lane Manual (ORS 307.260 (b))	\$10.00
Regional Lane Information Data (RLID) Extracts	\$450.00 per year	\$450.00 per year \$115.00 for one-time

Change in Assessment and Taxation Fees – October 2003

Fee	Present	Proposed
Computation of the Deferred Tax Liability on Specially Assessed Property when No Formal Action is being taken to Change the Status of the Property	\$25.00	\$40.00
Assessment Roll Data on Microfiche/Microfilm	\$10.00 fee, plus .50 per sheet	\$2.50 per sheet
Assessment Roll Data on CD	Not Offered	\$10.00 per tax year
Tax Statements on CD	Not Offered	\$10.00 per tax year
Maps – monthly subscription fee	Item Eliminated	Maps are currently available at no charge on the Intranet
Miscellaneous – Plat/Subdivision Book	\$25.00	\$2.50 per page
Miscellaneous – Donation Land Claim Book	\$10.00	\$2.50 per page
Miscellaneous – Area Code Book	Item Eliminated	Items found in Summary Book
Computer print out of Account	\$1.00	.25 per page
Research, Reports and Analysis: Manager	Not Offered	\$65.00 per hour
Research, Reports and Analysis: Sales Data Analyst	\$50.00 per hour	\$55.00 per hour
Research, Reports and Analysis: Property Appraiser 3	Not Offered	\$55.00 per hour
Research, Reports and Analysis: Cadastral Specialist	Not Offered	\$50.00 per hour
Research, Reports and Analysis: Cadastral Technician	Not Offered	\$45.00 per hour
Research, Reports and Analysis: Sr. OA	\$35.00 per hour	\$40.00 per hour
Research, Reports and Analysis: OA2/Accounting Clerk 2	30.00 per hour	\$40.00 per hour
Cadastral Map Microfilming	Item Eliminated	Maps are currently

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
(Revised by Order No. 01-9-5-12, Effective 9.5.01)

Positive Urinalysis	\$ 30.00/flat fee
Program Participation	\$ 5.00/session
Supervision Fees	\$ 35.00/monthly

(9) Family Mediation

Parent Education Class	\$ 45.00/Attendee
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(Revised by Order No. 98-8-12-2, Effective 8.12.98; 99-9-29-9, 9.29.99; 01-6-13-9, 6.13.01; 01-10-17-2, 10.17.01; 02-5-7-2, 5.7.02; 02-6-26-8, 7.1.02; 02-10-2-13, 10.2.02)

60.841 District Attorney – Medical Examiner Fees.(1) General Fees.

Medical-Examiner-Record-Copy	\$ 15.00
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First copy for immediate family, governmental
investigative agency, and medical facility
involved

Free

(Revised by Order No. 02-6-26-8, Effective 7.1.02; 03-6-11-9, 7.1.03)

60.842 Fees for Real Property Compensation Claim Application.

Pursuant to Lane County Charter, Chapter II, Section 5, and LC 2.700 through 2.070, a fee is established to partially cover County costs of processing an application filed to seek compensation under the procedures in LC 2.700 through 2.770. Unless waived by the County Administrator, an application for a claim of compensation from Lane County pursuant to Article I, Section 18(a) through (f) of the Oregon Constitution and LC 2.700 through 2.770 shall include an application fee of \$850.00 for the costs incurred by the County in processing the application. In addition, the applicant shall pay to the county \$100.00 for notice costs as required by the County Administrator. The County shall refund the application fee and costs paid by the applicant if it is determined by the County or by a court or other reviewing body that the applicant is entitled to compensation under Article I, Section 18(a) through (f) of the Oregon Constitution.
(Revised by Order No. 01-6-13-9, Effective 7.1.01)

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..... \$ 40.00
- (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.

Single Prints	\$ 5.00 each
2-10 Prints	\$ 4.00 each
11+ Prints	\$ 3.00 each
Full set of Tiff 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
Summary Book.....	\$ 20.00 each
- (7) Appraisal Cards, Description Cards and Account

Information Retrieval.

Appraisal Cards	\$	1.00 each
Description Cards	\$	1.00 each
Computer Printout of Account	\$.25 per page

(8) Research, Reports and Analysis.

Cadastral Specialist	\$	50.00/hour
Cadastral Technician	\$	45.00/hour
Manager	\$	65.00/hour
Property Appraiser 3.....	\$	55.00/hour
Sales Data Analyst.....	\$	55.00/hour
Senior Accounting Clerk.....	\$	40.00/hour
Senior Office Assistant.....	\$	40.00/hour
Office Assistant 2/Accounting Clerk 2.....	\$	40.00/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

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

(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.

(14) Manufactured Structure Fees.

Statement preparation when a form 113 allows a Manufactured Structure to be moved from Lane County to another county (per ORS 308.865(4)).

..... \$ 10.00

(15) 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.

(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)).

(18) Regional Land Information Data (RLID) Extracts

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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

(Revised by Order No. 01-9-5-12, Effective 9.5.01)

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Alpha by Index	\$ 38.50
Alpha by Map	\$ 38.50
Microfiche (1 line item from reader/printer).....	\$ 1.00

~~(3) Other Computer Printouts. Due to the wide variations that may exist on computer time and volume of material, custom runs will be priced out on a quote basis with a \$15.00 fee for developing the quote. The Department may delay preparing computer printouts until such time as their preparation will not interfere with the regular discharge of the Department's statutory duties.~~

(3) **Assessment Roll Data on CD** \$ 10.00 per year

(4) **Tax Statements on CD** \$ 10.00 per year

(45) Maps.

Single Prints

\$ 5.00 each

2-10 Prints

\$ 4.00 each

11+ Prints

\$ 3.00 each

Full set of Tiff Images on CD.....

\$ 50.00 per set

~~Monthly Subscription Fees.....~~

~~\$ 100.00~~

(56) Miscellaneous Products.

Plat/Subdivision Book.....

\$25.002.50 per

page

Donation Land Claim Book.....

\$10.002.50 per

page

~~Code Area Book.....~~

~~\$ 10.00~~

~~Summary Book.....~~

~~\$ 20.00 each~~

(67) Jackets Appraisal Cards, Description Cards and Account Information Retrieval.

Jackets Appraisal Cards

\$ 1.00 each

Description Cards

\$ 1.00 each

Computer Printout of Account

\$1.00 each.25 per

page

(78) Research, Reports and Analysis.

Cadastral Specialist.....

\$ 50.00/hour

Cadastral Technician

\$ 45.00/hour

Manager

\$ 65.00/hour

Property Appraiser 3

\$ 55.00/hour

Sales Data Analyst.....

\$ 550.00/hour

Senior Accounting Clerk.....

\$ 40.00/hour

Senior Office Assistant.....

\$3540.00/hour

Office Assistant 2/Accounting Clerk 2.....

\$3040.00/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.

(89) CDs......

\$ 1.00 each

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

~~(9) Cadastral Map Microfilming by Commercial Organizations. Conducted during non duty hours only. Payment of a fee of \$1.00 per map copied and supply the Department of Assessment and Taxation with a duplicate reel (film) of all maps copied.~~

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Positive Urinalysis	\$ 30.00/flat fee
Program Participation	\$ 5.00/session
Supervision Fees	\$ 35.00/monthly

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(Revised by Order No. 98-8-12-2, Effective 8.12.98; 99-9-29-9, 9.29.99; 01-6-13-9, 6.13.01; 01-10-17-2, 10.17.01; 02-5-7-2, 5.7.02; 02-6-26-8, 7.1.02; 02-10-2-13, 10.2.02)

60.841 District Attorney – Medical Examiner Fees.

(1) General Fees.

Medical Examiner Record Copy	\$ 15.00
First copy for immediate family, governmental investigative agency, and medical facility involved	Free

(Revised by Order No. 02-6-26-8, Effective 7.1.02; 03-6-11-9, 7.1.03)

60.842 Fees for Real Property Compensation Claim Application.

Pursuant to Lane County Charter, Chapter II, Section 5, and LC 2.700 through 2.070, a fee is established to partially cover County costs of processing an application filed to seek compensation under the procedures in LC 2.700 through 2.770. Unless waived by the County Administrator, an application for a claim of compensation from Lane County pursuant to Article I, Section 18(a) through (f) of the Oregon Constitution and LC 2.700 through 2.770 shall include an application fee of \$850.00 for the costs incurred by the County in processing the application. In addition, the applicant shall pay to the county \$100.00 for notice costs as required by the County Administrator. The County shall refund the application fee and costs paid by the applicant if it is determined by the County or by a court or other reviewing body that the applicant is entitled to compensation under Article I, Section 18(a) through (f) of the Oregon Constitution.

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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	\$ 40.00
(2) Assessment Roll Data on Microfiche/Microfilm	\$ 2.50 per sheet
Basic Charge	\$ 25.00
Additional Hour	\$ 10.00/hour
(2) Microfiche. All products except those specifically listed below: \$10.00 basic fee, plus 50 cents per microfiche sheet.	
Assessment Roll	
Real Property	\$ 42.50
Mobile Homes	\$ 13.50
Tax Roll	
Real Property	\$ 50.00
Mobile Homes	\$ 15.00
Personal Property	\$ 18.00
Utilities	\$ 4.50
Site to Map/Map to Site	\$ 15.00
Alpha by Code	\$ 20.00

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO.

IN THE MATTER OF AMENDING CHAPTER 60 OF
THE LANE MANUAL TO ADD AND REVISE
CERTAIN FEES CHARGED BY THE DEPARTMENT
OF ASSESSMENT AND TAXATION (LM 60.845)

The Board of County Commissioners of Lane County orders as follows:

Lane Manual Chapter 60 is hereby amended by removing, substituting and adding the following section:

REMOVE THIS SECTION

60.845

as located on pages 60-21 through 60-22
(a total of 2 pages)

INSERT THIS SECTION

60.845

as located on pages 60-21 through 60-23
(a total of 3 pages)

Said sections are attached hereto and incorporated herein by reference. The purpose of these substitutions and additions is to add and revise certain fees charged by the Department of Assessment and Taxation. (LM 60.845)

Adopted this _____ day of _____ 2003.

Peter Sorenson, Chair
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 10-16-2003 Lane County


OFFICE OF LEGAL COUNSEL

IV. OPTIONS/IMPLICATIONS:

1. Approve the order, which will be effective immediately. This would allow Assessment and Taxation to begin charging actual costs of providing services to the public.
2. Do not approve the order. This would mean the County General Fund would continue to absorb the actual costs versus the costs being charged for currently.

V. RECOMMENDATIONS: Recommend Option 1. The Finance and Audit Committee reviewed the proposed fee increases on September 30, 2003 and recommended their approval to the Board.

VI. ATTACHMENTS:

1. Board Order.
2. Lane Manual 60.845
3. Fee Changes in Column Review Order (requested by Commissioner Dwyer at the Finance and Audit Committee.

(9) CD's

No changes were made to this section. Renumbered only.

(10) Payment

No changes were made to this section. Renumbered only.

(11) Postage

No changes were made to this section. Renumbered only.

(12) Copies of Payment Checks.

New fee that applies to research of providing a party with a copy of their tax payment check. \$10.00

(13) Returned Check Fees.

Currently charging the fee, standard amount of \$15.00 per returned check. Adding to Lane Manual.

(14) Manufactured Structure Fees.

This fee of \$10.00 covers statement preparation when a form 113 is filed, which allows a Manufactured Structure to be moved from Lane County to another county (per ORS 308.865(4)). This will be a new fee charged.

(15) 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 \$10.00 and a maximum fee of \$250.00 will be charged. We are currently charging the fee and adding to the Lane Manual.

(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 (ORS 307.162(2)). We are currently charging the fee and adding to the Lane Manual.

(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 to the county assessor not later than May 1 of the current year, accompanied by the late-filing fee of \$10.00. We are currently charging the fee and adding to the Lane Manual.

(18) Regional Land Information Data (RLID) Extracts

No change to fee amount, just adding the option of payment a one-time fee for one quarterly extract.

(4) Tax Statements on CD: \$10.00 per tax year

This service will be offered due to a change in our data being placed on CD. The cost reflects time and materials to copy the information onto sellable CD's.

(5) Maps.

The only change for this section is to eliminate the monthly subscription fee, as this service is no longer provided. Maps are now available on the Internet.

(6) Miscellaneous Products.

Addition of the word Subdivision after Plat. Cost now reflects charges per page for the Plat/Subdivision Book and Donation Land Claim Book, versus charging for the full book, as we do not receive requests for more than one or two pages at a time. The Summary Book must be sold in its entirety.

Plat/Subdivision Book: \$2.50 per page

Donation Land Claim Book: \$2.50 per page

Summary Book: \$20.00 each.

(7) Appraisal Cards, Description Cards and Account Information Retrieval.

Change of the terminology from Jackets to Appraisal Cards. Change in cost of computer printout of account, to reflect number of pages versus entire account.

Appraisal Cards: \$1.00 each

Description Cards: \$1.00 each

Computer Printout of Account: \$.25 per page

Revision of Research, Reports and Analysis section to add positions that frequently provide research and analysis. The rates used are dependent upon the position in the department required to perform the work, using the billing factor of 2.16.

(8) Research, Reports and Analysis:

Manager	\$65.00/hour
Sales Data Analyst	\$55.00/hour
Property Appraiser 3	\$55.00/hour
Cadastral Specialist	\$50.00/hour
Cadastral Technician	\$45.00/hour
Sr. Accounting Clerk	\$40.00/hour
Sr. OA	\$40.00/hour
OA2 / Accounting Clerk 2	\$40.00/hour