

W.3.B.1.

---

## MEMORANDUM

---

Date: May 7, 2007

Agenda Date: May 23, 2007

To: Board of County Commissioners

From: Anette Spickard, Assessor

AS

Re: In the Matter of amending Chapter 60 of the Lane Manual to revise certain fees charged by the department of Assessment and Taxation (LM 60.845)

---

### I. MOTION

I move approval to amend Lane Manual chapter 60.845 to revise fees charged by the department of Assessment and Taxation with an effective date of July 1, 2007.

### II. AGENDA ITEM SUMMARY

Oregon's public records law allows the county to recover the reasonable cost of providing public records. The department of Assessment and Taxation (A & T) has not increased its fees since November 2003. The current fee structure does not reflect the actual costs of providing our records to the public. This proposal seeks to adjust our fees to cover the reasonable costs as allowed by board policy.

### III. BACKGROUND/IMPLICATIONS OF ACTION

#### A. Board action and other history

The fees in Lane Manual 60.845 were last increased by the Board in November 2003. The current fee proposal was reviewed and recommended for full Board approval by the Finance and Audit Committee on March 22, 2007.

#### B. Policy Issues

Lane County financial policy 4.010(2)(d) states that "charges for services will be set by the Board of Commissioners based on an analysis of who benefits from the service, amounts charged by other agencies for similar services, the actual direct and indirect cost of providing the services and statutory limits. It is the general policy that fees will be set to recover the cost of providing the service." As part of the annual budget development process, departments are asked to review their

## VII. ATTACHMENTS

1. Board Order 07-5-23-
2. A & T Billing Rate Calculations

A & T Billing Rate Calculations  
March 2007

	<u>Step 10</u>	<u>3.08%</u> <u>Billing Rate</u>	<u>Proposed</u> <u>(rounded)</u>	<u>Current</u> <u>Rate</u>
Sales Data Analyst	\$26.92	\$82.91	<b>\$85.00</b>	\$55.00
Property Appraiser 3	\$25.63	\$78.94	<b>\$80.00</b>	\$55.00
GIS/Cadastral Specialist	\$23.81	\$73.34	<b>\$75.00</b>	\$50.00
GIS/Cadastral Technician	\$20.52	\$63.20	<b>\$65.00</b>	\$45.00
Senior Accounting Clerk	\$20.01	\$61.63	<b>\$60.00</b>	\$40.00
Senior Office Assistant	\$19.53	\$60.15	<b>\$60.00</b>	\$40.00
Office Assistant 2/ Accounting Clerk 2	\$15.65	\$52.20	<b>\$55.00</b>	\$40.00

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO.

IN THE MATTER OF AMENDING CHAPTER 60  
OF THE LANE MANUAL TO REVISE CERTAIN  
ASSESSMENT AND TAXATION FEES (LM  
60.845) EFFECTIVE JULY 1, 2007.

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

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

**DELETE THIS SECTION**

60.845  
as located on pages 60-38 through 60-40  
(a total of 3 pages)

**INSERT THIS SECTION**

60.845  
as located on pages 60-38 through 60-39  
(a total of 2 pages)

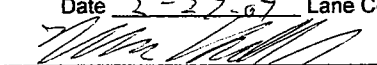
Said section is attached hereto and incorporated herein by reference. The purpose of this substitution and addition is to revise certain Assessment and Taxation Fees (LM 60.845) effective July 1, 2007.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_ 2007.

\_\_\_\_\_  
Chair, Lane County Board of Commissioners

APPROVED AS TO FORM

Date 2-27-07 Lane County

  
OFFICE OF LEGAL COUNSEL

Pharmacy Filing Fee ..... \$ 10.00 +  
acquisition cost

*(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; 03-6-11-9, 7.1.03; 04-2-4-7, 2.4.04; 04-6-30-6, 7.1.04; 04-12-1-10, 12.1.04; 05-3-30-14, 4.1.05; 05-6-22-1, 7.1.05; 05-12-14-15, 1.1.06; 06-6-7-4, 7.1.06)*

#### **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)*

#### **60.842 Fees for Real Property Compensation Claim Application.**

Pursuant to Lane County Charter, Chapter II, Section 5, and LC 2.700 through 2.770, a fee is established to 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 the provisions added to ORS Chapter 197 by Ballot Measure 37 (November 2, 2004) and LC 2.700 through 2.770 shall include an application fee of \$750.00 for the initial 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. In the event the initial application fee or notice cost payments are not sufficient to cover all of the County costs as determined by the County Administrator, the applicant shall pay the balance of the actual county costs upon receipt of an appropriate billing statement from the County. 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 the provisions added to ORS Chapter 197 by Ballot Measure 37 (November 2, 2004) and the County compensates the applicant. *(Revised by Order No. 00-12-6-8, Effective 12.6.00; 01-6-13-9, 7.1.01; 04-12-1-12, 12.1.04)*

#### **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.

	Computer Printout of Account .....	\$ .25 per page
(8)	<u>Research, Custom Reports and Analysis.</u>	
	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) Manufactured Structure Fees.

Convert manufactured structure to real property ..... \$ 55.00

- (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)). .... \$ 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

*(Revised by Order No. 01-9-5-12, Effective 9.5.01; 03-11-12-8, 11.12.03)*

Pharmacy Filing Fee ..... \$ 10.00 +  
acquisition cost

*(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; 03-6-11-9, 7.1.03; 04-2-4-7, 2.4.04; 04-6-30-6, 7.1.04; 04-12-1-10, 12.1.04; 05-3-30-14, 4.1.05; 05-6-22-1, 7.1.05; 05-12-14-15, 1.1.06; 06-6-7-4, 7.1.06)*

**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)*

**60.842 Fees for Real Property Compensation Claim Application.**

Pursuant to Lane County Charter, Chapter II, Section 5, and LC 2.700 through 2.770, a fee is established to 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 the provisions added to ORS Chapter 197 by Ballot Measure 37 (November 2, 2004) and LC 2.700 through 2.770 shall include an application fee of \$750.00 for the initial 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. In the event the initial application fee or notice cost payments are not sufficient to cover all of the County costs as determined by the County Administrator, the applicant shall pay the balance of the actual county costs upon receipt of an appropriate billing statement from the County. 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 the provisions added to ORS Chapter 197 by Ballot Measure 37 (November 2, 2004) and the County compensates the applicant. *(Revised by Order No. 00-12-6-8, Effective 12.6.00; 01-6-13-9, 7.1.01; 04-12-1-12, 12.1.04)*

**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~~**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.  
~~Single Prints~~**All Quantities**..... \$ 5.00 each  
~~2-10 Prints~~ ..... \$ ~~4.00~~  
~~11+ Prints~~ ..... \$ ~~3.00~~  
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  
~~Summary Book~~..... \$ ~~20.00~~  
~~each~~
- (7) Appraisal Cards, Description Cards and Account

Information Retrieval.

Appraisal Cards .....	\$ 1.00-2.00 each
Description Cards .....	\$ 1.00-2.00 each
Computer Printout of Account .....	\$ .25 per page

(8) Research, Custom Reports and Analysis.

GIS/Cadastral Specialist .....	\$ 50.00-75.00/hour
GIS/Cadastral Technician .....	\$ 45.00-65.00/hour
Manager .....	\$ 65.00/hour
Property Appraiser 3.....	\$ 55.00-80.00/hour
Sales Data Analyst.....	\$ 55.00-85.00/hour
Senior Accounting Clerk .....	\$ 40.00-60.00/hour
Senior Office Assistant.....	\$ 40.00-60.00/hour
Office Assistant 2/Accounting Clerk 2.....	\$ 40.00-55.00/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) 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))~~ Convert manufactured structure to real property. .... \$ 10.00-55.00

(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)). .... \$ 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  
(Revised by Order No. 01-9-5-12, Effective 9.5.01; 03-11-12-8, 11.12.03)

**60.850 Land Management Division/Department of Public Works.**

In addition to the fee schedules established in LM 60.850, 60.851, 60.852, 60.853, 60.854 and 60.855, the following policies and applicable charges are established:

(1) Research Fees. In keeping with the provision of LM 60.838, when requests for information with regard to Land Management activities require, in the judgment of the Department Head, or his or her designee, research necessitating the use of staff with specialized or professional expertise, the actual hourly rate of the Land Management staff assigned to provide the required research shall be the hourly rate times 2.42 and shall be charged. Charges will be computed on quarter-hours.

(2) Exceptions. The Director of the Department of Public Works, or his or her designee, may reduce the fee established in LM 60.850, 60.851, 60.852, 60.853, 60.854 and 60.855 when strict adherence to the fee schedule would cause inequity to exist among pending applications, when higher fees result from a staff processing error or when extraordinary circumstances cause strict application of the fee schedule to be inappropriate.

(3) Refunds. All, or a portion, of the fee accompanying an application may be refunded, if the applicant withdraws the application in advance of any field work or substantial staff review.

(4) GIS Output (maps, reports, etc.). A \$50 charge will be made for all maps generated from Land Management Division's geographic information systems.

(5) Investigation Fees.

(a) Investigation. Whenever any activity for which a permit is required pursuant to LM 60.851, and 60.855 has been commenced without first obtaining said permit, a special investigation shall be made before a permit may be issued for such activity.

(b) Fee. An investigation fee, in addition to the permit fee, shall be collected, unless exempted as provided in LM 60.850(2), whether or not a permit is then or subsequently issued. The investigation fee shall be \$300. The payment of such investigation fee shall not except any person from compliance with all other provisions of Lane Code and state law, nor from any penalty prescribed by law.

(c) In addition to investigation fees collected under LM 60.850(5)(b), an additional amount equal to the fees authorized for services under LM 60.852, and the appropriate double permit fees authorized by LC 10.900-16, 16.242(4), and the Oregon Structural Specialty Code shall be collected for Lane County services provided to enforce compliance with the regulations covered by those provisions in the event of unauthorized work, unless exempted as provided in LM 60.850(2).

(6) Land Management Division Technology Assessment. A \$10.00 charge will be added to all Land Management Division permit transactions for technology improvements.

(7) Permit Acceleration Fee. A \$75.00/hr. processing fee will be charged to individuals wishing to accelerate their Land Management Division Building or Planning Program permit processing. This work will be performed on an overtime basis only, and will not impact ordinary processing times. The option is available only when staff is available for overtime assignments.

(8) Administrative Fee. A 15% administrative fee will be added to all Land Management Division permit transactions.

(9) Long-Range Planning Surcharge. A 7.5% long-range planning surcharge will be added to all Land Management Division permit transactions. (Revised by Order No. 99-6-15-1; Effective 7.1.99; 04-11-23-5, 11.23.04; 06-2-8-7, 7.1.06)