

Lane County - Service Option Sheet - FY 10-11 PROPOSED BUDGET

Service:	Board of Property Tax Appeals	Service Category: General Government
Dept:	County Counsel - County Clerk's Office	Mandate: None Related SHALL
Contact:	Cheryl Betschart 682-4326	Leverage: None Some HIGH

Executive Summary

The Board of Property Tax Appeals hears 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.

Performance Data

Measure	FY 07-08 Actual	FY 08-09 Actual	Results	FY 09-10 Target
# of appeals processed	791	1,467	Doubled	N/A

Service Level Descriptions (Read from bottom up. Level 1 = minimum viable service level.)

	Other Funds	Expense Total	General Fund	FTE
Budget Committee Request Packages	\$0		\$0	

	Other Funds	Expense Total	General Fund	FTE
Proposed Budget Total	\$0	\$64,645	\$64,645	0.35
	Other Funds	Expense Total	General Fund	FTE
Current Service Level Total	\$0	\$64,645	\$64,645	0.35
Level 1: Threshold - <i>reductions to this level result in elimination of service</i>	\$0	\$64,645	\$64,645	0.35

Appeals doubled in FY 08-09 from previous fiscal year. With the trend in lower home sales, the projected number of appeals filed in 0910 FY is expected to be higher. Further reductions would jeopardize the ability to meet current state mandates.

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Additional Detail

DeptIDs: 5540140

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:

<u>\$0</u>	back to the General Fund
<u>\$0</u>	into other County Funds
<u>\$0</u>	directly or via subcontract to community organizations
<u>\$0</u>	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.

Comments

Program expenses were reduced in FY 08-09 resulting in a reduction of time to schedule and hear appeals.

Volunteer Information	
Advisory Committees:	# of Volunteers / # Volunteer Hours
Volunteer Comments:	

	Other Funds	Expense Total	General Fund	FTE
Current Year Total	\$0	\$58,265	\$58,265	0.35