

Lane County - Service Option Sheet - FY 23-24 Adopted

SOS: **Board of Property Tax Appeals**
 Dept: CAO Operations - County Clerk's Office
 Contact: Dena Dawson, 541-682-4328

Service Category: General Government

| | | | |
|-----------------|------|-------------|--------------|
| Mandate | None | Related | SHALL |
| 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.

Service Descriptions

| | Revenue | Expense Total | General Fund | FTE |
|-----------------------------|----------|---------------|--------------|------|
| Adopted Budget Total | \$11,200 | \$26,467 | \$15,267 | 0.25 |

Conduct hearings for all appeals; maintain the record of proceedings and issue 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:

| | |
|-----------|--|
| _____ \$0 | back to the Discretionary General Fund |
| _____ \$0 | into other non Discretionary County Funds |
| _____ \$0 | directly to community members (child support payments) |