

W. S. C. 1.

AGENDA COVER MEMO

AGENDA DATE: April 12, 2006
TO: LANE COUNTY BOARD OF COMMISSIONERS
DEPT.: Assessment and Taxation
PRESENTED BY: Jim Gangle, Assessor
AGENDA ITEM TITLE: **IN THE MATTER OF AMENDING CHAPTER 3 OF THE LANE MANUAL TO INCREASE THE ASSESSOR'S AUTHORITY TO AUTHORIZE PROPERTY TAX REFUNDS MADE TO AN INDIVIDUAL TAXPAYER (LM 3.825)**

I. MOTION

MOVE APROVAL OF ORDER NO. 06-4-12-xx, IN THE MATTER OF AMENDING CHAPTER 3 OF THE LANE MANUAL TO INCREASE THE ASSESSOR'S AUTHORITY TO AUTHORIZE PROPERTY TAX REFUNDS MADE TO AN INDIVIDUAL TAXPAYER (LM 3.825)

II. ISSUE

Shall Lane County increase the signature authority of the Assessor to make property tax refunds to individual taxpayers from the current authority level of \$10,000 to \$20,000?

III. DISCUSSION

A. Background

In 1987, Order 87-9-29-3 delegated to the Director of Assessment and Taxation the authority to authorize property tax refunds pursuant to ORS 311.806 that do not exceed \$10,000. Refunds in excess of \$10,000 are submitted to the Board of Commissioners for approval. This includes refunds due to corrections of the tax roll and appeals. Refunds due to overpayments do not require approval by the Department Director or the Board of Commissioners.

B. Analysis

In 2005, 1,225 refunds were approved by the Assessor and 12 refunds were presented to the Board of Commissioners for approval.

The time that it takes to have the packets submitted to the Board of Commissioners for review and then to request the check from Finance usually means that another month of interest must be remitted. At a rate of 1% per month, the current process cost the taxing districts an additional \$2,715 in 2005. If the Director's authority were increased to \$20,000, only 2 of the refunds would have been submitted to the Board of Commissioners, costing the taxing districts only \$1,360. The other savings would be in staff time needed to prepare the Board packets.

The Assessor presented this request to the Lane County Finance & Audit Committee and received a unanimous recommendation to bring the Lane Manual revisions forward to the Board of Commissioner's for approval.

C. Alternatives

#1 – Approve the increase in signature authority and the attached revisions to Lane Manual 3.825.

#2 – Retain the current signature authority level at \$10,000 and do not revise Lane Manual 3.825.

D. Recommendation

Staff recommends the Board approve alternative number one.

E. Timing

There is no timing implication for this decision. The revision to the Lane Manual can occur at any time.

IV. IMPLEMENTATION

Following Board adoption, the Assessor will begin issuing refunds of \$20,000 or less through Lane County Finance and will continue to bring refunds in excess of \$20,000 to the Board for approval.

V. ATTACHMENTS

Board Order
Revised Lane Manual 3.825 – Final format
Revised Lane Manual 3.825 – Legislative format

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO.

IN THE MATTER OF AMENDING CHAPTER 3 OF
THE LANE MANUAL TO INCREASE ASSESSOR'S
AUTHORITY TO AUTHORIZE PROPERTY TAX RE-
FUNDS MADE TO AN INDIVIDUAL TAXPAYER (LM
3.825)

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

Lane Manual Chapter 3 is hereby amended by deleting, substituting, and adding the following section:

DELETE THIS SECTION

3.825
as located on page 3-49
(a total of 1 page)

INSERT THIS SECTION

3.825
as located on page 3-49
(a total of 1 page)

Said section is attached hereto and incorporated herein by reference. The purpose of this substitution and addition is to increase the County Assessor's authority to authorize property tax refunds made to an individual taxpayer (LM 3.825).

Adopted this _____ day of _____ 2006.

Chair, Lane County Board of Commissioners

APPROVED AS TO FORM

Date 3-30-06 Lane County



OFFICE OF LEGAL COUNSEL

(b) The Planning Director shall provide staff services and recommendations on matters coming before the Hearings Official.

(c) Any discussion, except at a public hearing, between the Hearings Official and an applicant or applicant's representative, or any other person with a direct interest concerning a specific case while such matter is scheduled or likely to come before the Hearings Official shall be made known, and the substance thereof related at the beginning of the public hearing, all of which shall be entered into the record.

(d) The Hearings Official shall not render decisions upon any matter in which the Hearings Official is directly or indirectly interested in a personal or financial sense. In the event of such conflict of interest, the Hearings

Official shall announce said Hearings Official's disqualification and the County Administrator shall appoint a replacement as provided in LM 3. 700(3)(e) below.

(e) When, for whatever reason, the Hearings Official is unable to fulfill the responsibilities prescribed herein, the County Administrator shall appoint a substitute Hearings Official to discharge the Hearings Official's responsibilities. *(Revised by Order No. 89-12-13-1; Effective 12.13.89)*

DELEGATIONS AND AUTHORIZATIONS

3.825 Refund of Taxes on Real and Personal Property.

When the total amount being refunded to an individual taxpayer under the authority of ORS 311.806 does not exceed \$20,000, the Director of the Department of Assessment and Taxation, or in the absence of the assessor, a deputy expressly authorized, may authorize the proper refund. All other refunds under the authority of ORS 311.806 shall be made only upon written order of the Board, except that the Director may refund above \$20,000 without a Board order where the taxpayer has made a double payment. *(Revised by Order No. 89-12-13-1; Effective 12.13.89)*

(b) The Planning Director shall provide staff services and recommendations on matters coming before the Hearings Official.

(c) Any discussion, except at a public hearing, between the Hearings Official and an applicant or applicant's representative, or any other person with a direct interest concerning a specific case while such matter is scheduled or likely to come before the Hearings Official shall be made known, and the substance thereof related at the beginning of the public hearing, all of which shall be entered into the record.

(d) The Hearings Official shall not render decisions upon any matter in which the Hearings Official is directly or indirectly interested in a personal or financial sense. In the event of such conflict of interest, the Hearings

Official shall announce said Hearings Official's disqualification and the County Administrator shall appoint a replacement as provided in LM 3. 700(3)(e) below.

(e) When, for whatever reason, the Hearings Official is unable to fulfill the responsibilities prescribed herein, the County Administrator shall appoint a substitute Hearings Official to discharge the Hearings Official's responsibilities. *(Revised by Order No. 89-12-13-1; Effective 12.13.89)*

DELEGATIONS AND AUTHORIZATIONS

3.825 Refund of Taxes on Real and Personal Property.

When the total amount being refunded to an individual taxpayer under the authority of ORS 311,806 does not exceed \$20,000, the Director of the Department of Assessment and Taxation, or in the absence of the assessor, a deputy expressly authorized, may authorize the proper refund. All other refunds under the authority of ORS 311,806 shall be made only upon written order of the Board, except that the Director may refund above \$20,000 without a Board order where the taxpayer has made a double payment. *(Revised by Order No. 89-12-13-1; Effective 12.13.89)*

Deleted:
Deleted: 10,000
Deleted:
Deleted: 10,000