

Priority:	Accountability	Lead Agency:	Finance Budget & Tax
Program Offer Type:	Existing Operating	Program Contact:	Dave Boyer
Related Programs:	70008, 70010, 70018, 70019, 70020A, 70023A		

Frameworks:

Executive Summary

The Board of Property Tax Appeals (BOPTA) members are citizens selected by the Board of County Commissioners (BCC) to hear appeals from taxpayers that disagree with the property value established by the Assessor. This is the first step in the property value appeals process. BOPTA makes decisions to reduce the property value or waive Personal Property Late Filing fees based on the evidence provided by the taxpayer.

Program Description

BOPTA hears appeals from citizens who disagree with the appraised value of their real property or personal property late filing penalties. BOPTA board members are citizen volunteers that are paid per diem for conducting hearings and making decisions between the first Monday in February and April 15th. Existing staff in the Property Tax Collection program with some additional seasonal help provide BOPTA with administrative support - arranging board training, scheduling hearings, recording hearing minutes, producing/ mailing decisions, compiling annual BOPTA recap reports. The program staff also provides information and follows up directly with customers.

Program Justification

This program contributes to the Accountability Priority by providing opportunities for taxpayers to appeal their property tax values which results in fairness in assessing and collecting taxes. This program contributes to citizen involvement by having citizens serve on the Board of Property Tax Appeals which increases trust, confidence and satisfaction with County government.

Performance Measures

This program will establish the following measure:

- The percentage of final decisions that require correction

Data has not yet been collected but the goal is to process decisions with at least 98% accuracy. This will indicate how thoroughly the staff review the decisions - fewer errors indicates the work was done correctly the first time and does not incur additional cost. BOPTA ruled on 1898 appeals in FY04 within the required timeframe. The estimated number of appeals for FY05 is approximately 1500.

Summary of last year's program results and this year's expected results

It is expected that the Board will conduct all hearings and make decisions within the statutory timeframe and decisions will be issued correctly also within deadlines. The number of appeals is declining and may be related to the community's increased understanding of the Measure 50 changes to valuation and taxation.

Program Mandate: 2 Mandated Program with Funding/Service Level Choice

ORS Chapter 309 requires the County to appoint a Board of Property Tax Appeals to conduct hearings and determine if the Real Market Value (RMV) has been appropriately established by the Assessor. Appeals must be conducted and completed between first Monday of Feb and April 15th. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. of Revenue (DOR). Through the "County Assessment Function Funding Account" (CAFFA Grant) process described in ORS 294.175 the DOR determines the acceptable level of Assessment & Taxation (A&T) staffing. The DOR has determined that the A&T divisions are already at the minimally acceptable staffing level to perform their function. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
	2005	2005	2006	2006
Program Expenses				
Personnel	\$2,240	\$0	\$10,320	\$0
Contracts	\$25,000	\$0	\$20,000	\$0
Materials & Supplies	\$2,575	\$0	\$2,575	\$0
Internal Services	\$6,987	\$0	\$21,650	\$0
Subtotal: Direct Exps:	\$36,802	\$0	\$54,545	\$0
Administration	\$0	\$0	\$9,513	\$0
Program Support	\$0	\$0	\$14,147	\$0
Subtotal: Other Exps:	\$0	\$0	\$23,660	\$0
Total GF/non-GF:	\$36,802	\$0	\$78,205	\$0
Program Total:	\$36,802		\$78,205	
Program FTE	0.00	0.00	0.00	0.00
Program Revenues				
Intergovernmental	\$25,000	\$0	\$54,545	\$0
Program Revenue for Admin	\$0	\$0	\$10,340	\$0
Total Revenue:	\$25,000	\$0	\$64,885	\$0

Explanation of Revenues

Through participation in the State funded CAFFA Grant approximately 35% of expenditures are reimbursed with remaining support coming from General Fund revenues.

Significant Program Changes

Current service level budget. The major changes in this program are the transfer of building management and IT related fees that were previously budgeted in division's administration budget as well as Finance and Human Resources Operations now spread to the programs it supports. The transfer of charges amounts to a net increase of approximately \$19,000.