

<b>Priority:</b>	Accountability	<b>Lead Agency:</b>	County Management
<b>Program Offer Type:</b>	Existing Operating	<b>Program Contact:</b>	Kathy Tuneberg
<b>Related Programs:</b>	72020, 72023, 72027, 72028, 72029, 72031		

**Program Characteristics:**

**Executive Summary**

The Board of Property Tax Appeals (BOPTA) members are citizens selected by the Board of County Commissioners (BCC) to hear appeal petitions from taxpayers who 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 appeal petitions 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/mailling 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. It also serves as a direct contact point with government and helps educate the taxpayer about property taxes. This program also 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**

Measure Type	Primary Measure	Previous Year Actual (FY04-05)	Current Year Purchased (FY05-06)	Current Year Estimate (FY05-06)	Next Year Offer (FY06-07)
Output	Total Number of BOPTA Appeal Petitions Processed	1,194	1,200	650	1,200
Outcome	Percentage of Decisions Processed Accurately	98%	98%	98%	98%
Efficiency		0	0	0	0

**Performance Measure - Description**

While it is speculation, the unanticipated reduction in the number of appeals could be related to the \$61M reduction in Portland Public School taxes that caused the majority of the County to see an 8-10% reduction in taxes for FY 05/06. It is not possible to know if appeals will remain at this low level therefore the FY 06/07 budget estimates a return to a level more consistent with recent history.

## Legal/Contractual Obligation

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 the 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 A&T is 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
	2006	2006	2007	2007
<b>Program Expenses</b>				
Personnel	\$10,320	\$0	\$13,717	\$0
Contracts	\$20,000	\$0	\$20,000	\$0
Materials & Supplies	\$2,575	\$0	\$2,575	\$0
Internal Services	\$21,650	\$0	\$21,948	\$0
Subtotal: Direct Exps:	<b>\$54,545</b>	<b>\$0</b>	<b>\$58,240</b>	<b>\$0</b>
Administration	\$0	\$0	\$4,329	\$40
Program Support	\$0	\$0	\$16,946	\$0
Subtotal: Other Exps:	<b>\$0</b>	<b>\$0</b>	<b>\$21,275</b>	<b>\$40</b>
Total GF/non-GF:	<b>\$54,545</b>	<b>\$0</b>	<b>\$79,515</b>	<b>\$40</b>
Program Total:	<b>\$54,545</b>		<b>\$79,555</b>	
Program FTE	0.00	0.00	0.00	0.00
<b>Program Revenues</b>				
Intergovernmental	\$54,545	\$0	\$48,680	\$0
Program Revenue for Admin	\$0	\$0	\$9,610	\$0
<b>Total Revenue:</b>	<b>\$54,545</b>	<b>\$0</b>	<b>\$58,290</b>	<b>\$0</b>

## 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

**Last year this program was:** #70028, A&T - Board of Property Tax Appeals

The number of appeals has decreased from 1194 to an all time low of 650. This could be related to the \$61M reduction in Portland Public School taxes that caused the majority of the County to see an 8-10% reduction in taxes for FY 05/06.