

Priority: Accountability **Lead Agency:** County Management
Program Offer Type: Existing Operating **Program Contact:** Kathy Tuneberg
Related Programs: 72026, 72029, 72033, 72034, 72035, 72037

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. The 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

The 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 temporary help, provide the 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. 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 (FY05-06)	Current Year Purchased (FY06-07)	Current Year Estimate (FY06-07)	Next Year Offer (FY07-08)
Output	Total Number of BOPTA Appeal Petitions Processed	651	1,200	650	800
Outcome	Percentage of Decisions Processed Accurately	98.8%	98.0%	99.0%	99.0%

Performance Measure - Description

Previous appeal activity: 02/03 1599; 03/04 1492; 04/05 1194
 In 05-06 the number dropped to 651 with only the speculation that the drop was due to a \$61M reduction in Portland Public School (PPS) taxes. Although PPS taxes rose slightly in 06-07 there is not a corresponding rise in appeals. New measures passed by the voters will raise 07-08 PPS taxes providing the possibility for an increased number of appeals.

Legal/Contractual Obligation

Oregon Revised Statutes (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. Appeal hearings 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 and taxation 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
	2007	2007	2008	2008
Program Expenses				
Personnel	\$13,717	\$0	\$11,804	\$0
Contracts	\$20,000	\$0	\$15,000	\$0
Materials & Supplies	\$2,575	\$0	\$1,623	\$0
Internal Services	\$21,948	\$0	\$27,257	\$0
Subtotal: Direct Exps:	\$58,240	\$0	\$55,684	\$0
Administration	\$7,308	\$69	\$3,817	\$13
Program Support	\$28,805	\$0	\$14,317	\$0
Subtotal: Other Exps:	\$36,113	\$69	\$18,134	\$13
Total GF/non-GF:	\$94,353	\$69	\$73,818	\$13
Program Total:	\$94,422		\$73,831	
Program FTE	0.00	0.00	0.00	0.00
Program Revenues				
Intergovernmental	\$48,680	\$0	\$45,800	\$0
Program Revenue for Admin	\$9,610	\$0	\$4,860	\$0
Total Revenue:	\$58,290	\$0	\$50,660	\$0

Explanation of Revenues

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

Significant Program Changes

Last year this program was: #72025, A&T-Board of Property Tax Appeals

This is the second year that appeals are at approximately 650. Proposed expenditures have been reduced to reflect a reduction to approximately 800 this is to allow for a slight increase in appeal petitions due to the FY 07-08 rise in PPS taxes.