

**Priority:** Accountability **Lead Agency:** County Management  
**Program Offer Type:** Existing Operating **Program Contact:** Randy Walruff  
**Related Programs:** 72030, 72033, 72038, 72039, 72040, 72041, 72043

**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 (FY06-07)	Current Year Purchased (FY07-08)	Current Year Estimate (FY07-08)	Next Year Offer (FY08-09)
Output	Total Number of BOPTA Appeal Petitions Processed	638	800	900	700
Outcome	Percentage of Decisions Processed Accurately	99.2%	99.0%	99.0%	99.0%

**Performance Measure - Description**

Previous appeal petition activity: 02/03 1599; 03/04 1492; 04/05 1194 In 05-06 the number dropped to 651 most likely due to a \$61M reduction in Portland Public School (PPS) taxes. Although PPS taxes rose slightly in 06-07 the actual appeals were 638. New measures passed by the voters raised 07-08 PPS taxes by 10% and the 07/08 appeal petitions are estimated at 900.

## 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 February 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
<b>Program Expenses</b>	2008	2008	2009	2009
Personnel	\$11,804	\$0	\$11,813	\$0
Contracts	\$15,000	\$0	\$15,000	\$0
Materials & Supplies	\$1,623	\$0	\$1,626	\$0
Internal Services	\$27,257	\$0	\$28,940	\$0
Subtotal: Direct Exps:	<b>\$55,684</b>	<b>\$0</b>	<b>\$57,379</b>	<b>\$0</b>
Administration	\$3,816	\$13	\$3,803	\$6
Program Support	\$7,469	\$0	\$8,484	\$0
Subtotal: Other Exps:	<b>\$11,285</b>	<b>\$13</b>	<b>\$12,287</b>	<b>\$6</b>
Total GF/non-GF:	<b>\$66,969</b>	<b>\$13</b>	<b>\$69,666</b>	<b>\$6</b>
Program Total:	<b>\$66,982</b>		<b>\$69,672</b>	
Program FTE	0.00	0.00	0.00	0.00
<b>Program Revenues</b>				
Intergovernmental	\$45,800	\$0	\$37,800	\$0
Program Revenue for Admin	\$4,370	\$0	\$3,143	\$0
<b>Total Revenue:</b>	<b>\$50,170</b>	<b>\$0</b>	<b>\$40,943</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the State funded CAFFA Grant averages approximately 35% reimbursement of expenditures with remaining support coming from General Fund revenues.

## Significant Program Changes

**Last year this program was:** #72031, A&T-Board of Property Tax Appeals

Although 07/08 appeal petitions have increased as anticipated the budget appears to be adequate for the 07/08 activity. The current appeal petition estimate for 08/09 is approximately 700. The 08/09 budget reflects the anticipated reduction but also leaves room for the possibility of a greater number of appeal petitions. A customer survey will be conducted for the February-April 2008 BOPTA hearings.