



AGENDA COVER MEMO

Memorandum Date: January 25, 2023

Order Date: February 7, 2023

TO: Board of County Commissioners

DEPARTMENT: Assessment & Taxation

PRESENTED BY: Daniela Urbatzka

AGENDA ITEM TITLE: REPORT/ In the Matter of Presenting the 4th Quarter 2022 Report of Property Tax Refunds Issued in Amounts over \$50,000 for Appeals or Roll Corrections

I. MOTION

None required – this item is informational only.

II. AGENDA ITEM SUMMARY

This item presents the 4th Quarter 2022 Report of Property\Tax Refunds Issued in Amounts over \$50,000 for Appeals or Roll Corrections resulting in property value reductions

III. BACKGROUND/IMPLICATIONS OF ACTION

A. Board Action and Other History

On June 12, 2018 the Assessment and Taxation Department requested a change to the Lane Manual in order to grant the department manager the authority to refund roll corrections and appeals over the value of \$50,000 in a timely manner to avoid additional interest to accrue. The authorization was granted with the approval of Board Order 18-06-12-01.

When an appeal order lowers values resulting in a tax reduction and the order constitutes a final determination of the matter, per ORS 311.806 a refund is issued for taxes paid in excess of the updated tax assessment amount.

When a Roll Correction lowers values resulting in a tax reduction, per ORS 311.806 a refund is issued for taxes paid in excess of the updated tax assessment amount.

Mandatory interest accrues on a monthly basis per ORS 311.812 on both appeal orders and most roll corrections; therefore, the request to provide prompt refunds was submitted to the Lane County Board of Commissioners at the board meeting on June 12, 2018.

B. Policy Issues

No policy issues are addressed herein.

C. Board Goals

We aim to ensure that the property tax system in Lane County is in compliance with state laws and regulations.

D. Financial and/or Resource Considerations

No additional financial implications apply to this request for refund.

E. Health Implications

There are no significant health implications related to the property tax refund.

F. Analysis

As referenced in Item A, this is a report of property tax roll correction and appeal refunds as applied per Oregon Revised Statute 311.806 and Lane Manual 3.034(4).

Per Lane Manual 3.034(4) The Director is authorized to refund taxpayers under the authority of Oregon State Law. Each transaction will be reported in proper form to the Director. Except in the case of duplicate payments, all refunds above \$50,000 will be reported to the Board on a quarterly basis.

G. Alternatives/Options

None known.

IV. RECOMMENDATION

None required.

V. TIMING/IMPLEMENTATION

Ongoing quarterly reports concerning roll corrections and/or appeals over \$50,000 will be provided by the end of the month following the quarter being reported.

VI. FOLLOW-UP

None required.

VII. ATTACHMENTS

Copy of the 4th Quarter 2022 Report Summary.

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO: 23-02-07-03

In the Matter of Providing The 4th Quarter
2022 Report Of Property Tax Refunds
Issued In Amounts Over \$50,000 For
Appeals Or Roll Corrections

WHEREAS, per Lane Manual 3.034, the Director is authorized to refund taxpayers under the authority of Oregon State Law. Each transaction will be reported in proper form to the Director. Except in the case of duplicate payments, all refunds above \$50,000 will be reported to the Board on a quarterly basis; and,

WHEREAS a refund of these taxes, according to ORS 311.806, has been made to various taxpayers as listed below,

NOW, THEREFORE, the Board of County Commissioners of Lane County **ORDERS** as follows:

1. That the Lane County Departments of Assessment and Taxation and Management Services took such action as was necessary and proper to refund to various taxpayers as listed below, the taxes indicated from the unsegregated funds.
2. That the refunds disbursed were as follows:

Lumen Technologies Inc.	Appeal Refund	\$110,631.46
Wal-Mart Real Estate Business Trust	Appeal Refund	\$ 86,435.91

ADOPTED this 7th day of February, 2023.

Pat Farr, Chair
Lane County Board of Commissioners

4th Quarter 2022

Account	Tax Year	Principal	Interest	Total	Owner/Taxpayer	Check Date	Type
Multiple	2021	109,568.15	\$ 1,063.31	\$ 110,631.46	Lumen Technologies Inc. (fka Centurylink)	10/28/2022	Appeal Refund
1882008	2022	\$ 75,416.61	\$ 11,019.30	\$ 86,435.91	Wal-Mart Real Estate Business Trust	12/13/2022	Appeal Refund
			Total	\$ 197,067.37			