



AGENDA COVER MEMO

Memorandum Date: August 14, 2024

Order Date: August 27, 2024

TO: Board of County Commissioners

DEPARTMENT: Lane County Assessment & Taxation

PRESENTED BY: Mary Vuksich-Shafer, Assessor/Tax Collector

AGENDA ITEM TITLE: In the matter of increasing and amending fees for services for Assessment & Taxation, effective September 1, 2024.

I. MOTION

In the matter of increasing and amending fees for services for Assessment & Taxation, effective September 1, 2024.

II. AGENDA ITEM SUMMARY

The Board is being asked to consider amended and new fees to reflect current costs for services.

III. BACKGROUND/IMPLICATIONS OF ACTION

A. Board Action and Other History

The last fee revision for the Department of Assessment and Taxation was completed in July, 2015.

To keep pace with the rising cost of doing business, staff is proposing amended and new fees to offset reductions from the general fund and the County Assessment Function Funding Assistance (CAFFA) program. Revenues from CAFFA have failed to keep pace with inflationary increases in expenses to the detriment of A&T staffing and shifted more of the onus to the County general

fund.

B. Policy Issues

Fees are charged to help cover some of the cost of providing services. The fees will help the department continue to provide a high level of services to taxpayers and taxing districts within reasonable timeframes.

C. Board Goals

The request for amended and additional department fees aligns with Lane County's Strategic Plan by ensuring that the taxing districts, including Lane County, the Sheriff's Office, Cities, Schools, Parks, Fire and Water districts all receive the property tax revenue that they are due as an ongoing element in the plan is to build a stable and sufficient strategy for funding the core services, we all depend on in Lane County.

D. Financial and/or Resource Considerations

The amended and new fees will allow A&T to recover a portion of the costs associated with providing the related services. A&T's primary source of funding is the general fund and a shrinking (10-11%) from CAFFA. The DOR's recommended staffing level for a county the size of Lane, with approximately 190,000 tax accounts, is 74 full time employees (FTE). For Fiscal Year (FY) 24/25, A&T's approved budget included 48 FTE, a reduction of 1 FTE from FY 23/24 which is 66% of the DOR recommended FTE level.

The amount of revenue budgeted using the current application fees was \$12,200 for FY 22/23 and \$12,000 for FY 23/24.

Under the proposed fee structure, using the actual number of applications, the revenue generated would have totaled \$112,150 (\$60,125 for FY 22/23 and \$52,025 for FY 23/24).

E. Health Implications

There are no significant health implications.

F. Analysis

A&T's overarching goal each year is a correct tax roll to ensure fair and equitable valuation and taxation for each taxpayer.

G. Alternatives/Options

1. Option 1: Adopt fee changes.
2. Option 2: Request staff to return at a later date with a new fee proposal.

IV. RECOMMENDATION

Staff recommends Option 1.

V. TIMING/IMPLEMENTATION

Staff is recommending an effective date of September 1, 2024 for amendments and changes fee changes.

VI. FOLLOW-UP

Upon adoption, the Department will collaborate with internal and external partner agencies regarding changes.

VII. ATTACHMENTS

1. Board Order
2. List of proposed fee amendments, additions (highlighted), and comparisons

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO: 24-08-27-05

IN THE MATTER OF INCREASING AND
AMENDING FEES FOR SERVICES FOR
ASSESSMENT & TAXATION, EFFECTIVE
SEPTEMBER 1, 2024.

WHEREAS, the Board of Commissioners has the authority to approve new fees or increases to existing fees per Lane Manual; and

WHEREAS, amendments to the Assessment and Taxation fees are desired to maintain services to taxpayers and taxing districts by recovering a portion of the cost of services provided by the Department and continued compliance with mandated requirements; and

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

1. Fees shall be adjusted per proposed in Attachment 2.

ADOPTED this 27th day of August, 2024

Laurie Trieger, Chair
Lane County Board of Commissioners

Service	Lane	Proposed Changes	Recommendation	Benton	Coos	Jackson	Linn	Yamhill
Plat & Condo Checking / Prepay Calculation		New	Per tax new lot: \$50 for non-Farm Forest, \$100 for Farm Forest	\$175 per new tax lot	\$50 per new tax lot	\$92 per new tax lot, Farm Forest	\$115 per new tax lot	\$50 per new tax account
Creation of New (Urban Renewal) District		New	\$2,025 + \$15 per tax lot	\$2,025 + \$15 per tax lot	\$2,000	\$4,396		
Request to combine tax lot Merge Form		New	\$100	\$125 + \$20 per lot	\$75	\$102		\$40
New Exempt Entities (ORS 307.308, 308A & 321)		New	\$200	\$225		\$325 - \$420	\$125	\$125
Open Space Application		New	\$200	\$225	\$250	\$420		
Conservation Easement (ORS 308A.456(3)(f))**		New	\$250	\$375	\$250	\$325 - \$420	\$125	\$250
Affordable Housing, Nonprofit Corporations Housing Assistance (307.242)*		New	\$200	\$325	\$250	\$325 - \$420	\$175 - \$350	\$125
Affordable Housing Government restricted (308.704)		New	\$200	\$225		\$325 - \$420	\$125	\$125
Affordable Housing Covenant		New	\$200	\$225		\$325 - \$420	\$125	\$125
Enterprise Zone Pre-Authorization Application Fee (OAR 123-668-1700)		New	\$500	\$425	\$250			\$175
Enterprise Zone Annual Filing		New	\$100	\$225	\$250			\$175
Construction in Process Exemption		New	\$225	\$225	\$250		\$175	
Multi Unit Property Tax Exemption (ORS 307.621(4)(a))'	Per project	Updated	Per project (unit) size					
			Small <25 units \$1,700					
			Medium bw 25-75 units \$2,125					
			Large >75 units \$2,550					
Research Requests/Custom Reports	Hourly	Updated	Actual Cost of Service (ACS)					
*Per statutes Assessor determines amount of application fee sufficient to cover the cost of administering								
**Fee established by statute								