



AGENDA CONSENT CALENDAR MEMO

Memorandum Date: April 11, 2025

Order Date: April 29, 2025

TO: Board of County Commissioners

DEPARTMENT: Assessment & Taxation

PRESENTED BY: Daniela Urbatzka

AGENDA ITEM TITLE: REPORT/ In the Matter of Providing the 1st Quarter 2025 Report of Property Tax Refunds Issued in Amounts over \$50,000 for Appeals or Roll Corrections

I. MOTION

No motion needed. This is a required report.

II. AGENDA ITEM SUMMARY

This item provides the 1st Quarter 2025 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

Under Chapter 3.020.015, the Lane Manual authorizes the Director of the Department of Assessment and Taxation to refund taxpayers under Oregon State Law. Apart from duplicate payments, all refunds above fifty thousand dollars are reported to the Board on a quarterly basis. 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 monthly 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. Prior to June 12,

2018, with the exception of duplicate payments, refunds exceeding \$50,000 required an approved Board order, often resulting in additional monthly interest accrual on large refunds in comparison to refunds with mandatory interest per ORS 311.812 less than \$50,000 where the Director was authorized to refund taxpayers.

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 3.020.015 (D).

Per Lane Manual 3.020.015 (D) 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 1st Quarter 2025 Report Summary.

1st Quarter 2025

Account	Tax Year	Principal	Interest	Total	Owner/Taxpayer	Check Date	Type
0484582	2025	\$60,531.44	\$ -	\$60,531.44	KB Diversified Healthcare 27 DST	02/19/2025	Roll Correction Refund