

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO: 18-06-12-01

IN THE MATTER OF AMENDING LANE
MANUAL CHAPTER 3 REVISING REFUND OF
TAXES ON REAL AND PERSONAL PROPERTY.
(LM 3.034 AND LM 3.840) EFFECTIVE JULY 1,
2018

The Board of County Commissioners of Lane County **ORDERS** as follows:

Lane Manual Chapter 3 is amended by removing, substituting or adding the following sections:

REMOVE THIS SECTION

3.034
3.840

INSERT THIS SECTION

3.034

If any section, subsection, sentence, clause, phrase or portion of this Order or the referenced Lane Manual provisions is for any reason held invalid or unconstitutional by any court or administrative agency of competent jurisdiction, such portion is deemed a separate, distinct, and independent provision, and such holding does not affect the validity of the remaining portions.

ADOPTED this 12th day of June 2018.



Jay Bozievich, Chair
Lane County Board of Commissioners

APPROVED AS TO FORM
Date 5/31/18

LANE COUNTY OFFICE OF LEGAL COUNSEL

(3) The Director may perform acts authorized or required to be performed by the Department, and may from time to time authorize and direct appropriate employees of the Department to perform such acts upon such terms as the Director may prescribe, subject to requirements of law. Any such delegation of authority need not be in writing or otherwise formalized, except where required by law or order of the Board.

(4) All contracts concerning functions of the Department to which Lane County is a party will be proposed by the Department, reviewed and recommended by the County Administrator and executed by the Board, except when the power to contract has been expressly delegated otherwise.

(5) The Director is authorized to sign and execute all necessary forms now existing in connection with the performance of functions assigned to the Department by this order, irrespective of any title or other designation printed thereon, and such signature and execution will have legal effect the same as heretofore such signature and execution have had when executed by officers and employees carrying such title or designation prior to the assignment of functions provided in this order. *(Revised by Order No. 83-9-28-24, Effective 10.1.83; 07-8-14-1, 8.14.07; 17-06-06-06, 6.6.17)*

DEPARTMENT OF ASSESSMENT AND TAXATION

3.030 Definitions.

As used in this subchapter:

“Department” means the Department of Assessment and Taxation of Lane County. It is expressly recognized that this Department is not an administrative Department as employed in these provisions of the Lane Manual, but is an administrative Department as the term is employed in the Charter.

“Director” means the Director of the Department of Assessment and Taxation of Lane County, also known as the Lane County Assessor and Lane County Tax Collector. *(Revised by Order No. 80-6-24-7, Effective 7.1.80; 17-06-06-06, 6.6.17)*

3.032 Director.

The head of the Department will have the title of Director of the Department of Assessment and Taxation, and also the title of Lane County Assessor and Lane County Tax Collector. *(Revised by Order No. 80-6-24-7, Effective 7.1.80; 17-06-06-06, 6.6.17)*

3.034 Functions.

(1) The Department will have the functions of the County Assessor under Oregon State Law and the functions of the County Sheriff under Oregon State Law that pertains to the collection of taxes, and such further functions as have heretofore been allocated and assigned to the County Assessor and to the County Sheriff that pertain to the collection of taxes, by the Board, subject to contrary provisions included within this Manual, and such further functions as are herein allocated and assigned to the Department by the Board.

(2) The allocation and assignment to the Department of the functions of the County Sheriff under Oregon State Law pertaining to taxes is hereby declared to include all of the functions of the County Sheriff provided for in Oregon State Law and the same are hereby so allocated and assigned to the Department. No mention or enumeration in this paragraph of particular functions of the Department will be construed to be exclusive or to restrict the functions the Department would have if such functions were not so mentioned or enumerated, the intention of the Board in so mentioning and enumerating

At left margin indicates changes

Bold indicates material being added

~~Strikethrough~~ indicates material being deleted

LEGISLATIVE FORMAT

3.040

Lane Manual

3.044

such functions being to assign to the Department any functions so mentioned or enumerated which are functions of the County Sheriff pertaining to the collection of taxes and which would otherwise be assigned and allocated to the Lane County Sheriff's Office.

(3) The Department will have the functions of the County Sheriff under Oregon State Law with respect to filing of warrants issued by the Department of Revenue pursuant to Oregon Law or by the Public Utility Commission pursuant to Oregon State Law.

(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. ~~for any double payments made in payments of taxes. Each transaction will be reported in proper form to the Director, and a copy of such report forwarded to the Board.~~ (Revised by Order No. 98-4-1-11, Effective 4.1.98; 17-06-06-06, 6.6.17)

OFFICE OF SHERIFF

3.040 Definitions.

As used in this subchapter:

“Department” means the Department of Public Safety of Lane County. It is expressly recognized that this Department is not an administrative Department as employed in these provisions of the Lane Manual, but is an administrative Department as the term is employed in the Charter.

“Director” means the Lane County Sheriff, Director of Public Safety of Lane County. (Revised by Order No. 80-6-24-7, Effective 7.1.80; 17-06-06-06, 6.6.17)

3.042 Director.

(1) The Lane County Sheriff will be the head of the Department of Public Safety of Lane County.

(2) The Sheriff will appoint a Chief Criminal Deputy who will have such functions and responsibility as the Sheriff may from time to time determine.

(3) All sworn personnel will have the title of “Deputy” and will be appointed and removed by the Sheriff in accordance with general personnel procedures and policies of Lane County and any applicable collective bargaining agreements. All non-sworn personnel will have the title as designated by Human Resources in accordance with the job classification for which they have been hired. (Revised by Order No. 80-6-24-7, Effective 7.1.80; 17-06-06-06, 6.6.17)

3.044 Functions.

(1) The Office of Sheriff will have the functions of the County Sheriff under Oregon State Law, except the functions of the Sheriff regarding the collection of taxes, and such further functions as have heretofore been allocated and assigned to the Sheriff that are not allocated and assigned to the Department of Assessment and Taxation by the Board, subject to contrary provisions included in this Manual, and such further functions as are herein allocated and assigned to the Office of Sheriff by the Board.

(2) The allocation and assignment to the Office of Sheriff of the functions described in Lane Manual is hereby declared to include all of the functions of the County Sheriff under Oregon State Law regarding the execution and garnishment on judgments for taxes, except for judgments entered pursuant to Oregon State Law, and the same are hereby allocated and assigned to the Office of Sheriff.

At left margin indicates changes

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3.840

Lane Manual

LEGISLATIVE FORMAT

3.910

~~3.840 Refund of Taxes on Real and Personal Property.~~

~~When the total amount being refunded to an individual taxpayer under the authority of Oregon State Law does not exceed \$20,000, the Director of the Department of Assessment and Taxation, or in the absence of the assessor, a deputy expressly authorized, may authorize the proper refund. All other refunds under the authority of Oregon State Law will be made only upon written order of the Board, except that the Director may refund above \$20,000 without a Board order where the taxpayer has made a double payment. (Revised by Order No. 89-12-13-1; Effective 12.13.89; 06-4-12-5, 4.12.06; 17-06-06-06, 6.6.17)~~

3.850 Board Chairman or Acting Chairman.

All orders approved in a public meeting by the Board may be signed on behalf of the Board by the Chairman or Acting Chairman. (Revised by Order No. 94-11-22-6, Effective 11.22.94; 17-06-06-06, 6.6.17)

BOARD LAND USE HEARING RULES

3.900 Scheduling of Land Use Hearings.

The Board may schedule hearings at suitable times. Hearings or deliberations may be continued to a time and place certain. (Revised by Order No. 89-10-4-12, Effective 10.4.89; 17-06-06-06, 6.6.17)

3.905 General Nature and Conduct of De Novo Hearing.

(1) Board hearings which will result in a determination as to the permissible use of specific property within the provisions of LC Chapters 10, 11, 12, 13, 15, 16 and LC 9.700 through 9.765 will be conducted according to the rules and procedures contained herein and in applicable provisions of LC Chapter 14. Unless waived, interested parties are entitled to an opportunity to be heard, to present and rebut evidence to an impartial tribunal, to have a record of the proceedings, and to have a decision based upon the record and supported by written findings as required by Oregon State Law. The procedures of the Board will not impair the right to meet or rebut information.

(2) Persons will be orderly, non-abusive and/or non-disruptive of the orderly conduct of hearings.

(3) Persons will not present irrelevant, immaterial or repetitious testimony or evidence.

(4) There will be no audience demonstrations, such as applause, cheering, display of signs, or other conduct disruptive of the hearing. Such conduct may be cause for immediate termination of the hearing by the Board. (Revised by Order No. 89-10-4-12, Effective 10.4.89; 17-06-06-06, 6.6.17)

3.910 Responsibilities of Presiding Officer.

The Chair of the Board of County Commissioners will be the presiding officer at hearings. In the Chair's absence, or with consent of the Chair, the Board may designate one of its members, or any other officer, employee, or person to act as presiding officer at any appropriate hearing. If not a member of the Board, the presiding officer will have no vote on the determination of the matter. The presiding officer will have authority to:

- (1) Regulate the course and decorum of the hearing;
- (2) Dispose of procedural requests or similar matters;
- (3) Rule on offers of proof and relevancy of evidence and testimony; and

(4) All contracts concerning functions of the Department to which Lane County is a party will be proposed by the Department, reviewed and recommended by the County Administrator and executed by the Board, except when the power to contract has been expressly delegated otherwise.

(5) The Director is authorized to sign and execute all necessary forms now existing in connection with the performance of functions assigned to the Department by this order, irrespective of any title or other designation printed thereon, and such signature and execution will have legal effect the same as heretofore such signature and execution have had when executed by officers and employees carrying such title or designation prior to the assignment of functions provided in this order. *(Revised by Order No. 83-9-28-24, Effective 10.1.83; 07-8-14-1, 8.14.07; 17-06-06-06, 6.6.17)*

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3.034 Functions.

(1) The Department will have the functions of the County Assessor under Oregon State Law and the functions of the County Sheriff under Oregon State Law that pertains to the collection of taxes, and such further functions as have heretofore been allocated and assigned to the County Assessor and to the County Sheriff that pertain to the collection of taxes, by the Board, subject to contrary provisions included within this Manual, and such further functions as are herein allocated and assigned to the Department by the Board.

(2) The allocation and assignment to the Department of the functions of the County Sheriff under Oregon State Law pertaining to taxes is hereby declared to include all of the functions of the County Sheriff provided for in Oregon State Law and the same are hereby so allocated and assigned to the Department. No mention or enumeration in this paragraph of particular functions of the Department will be construed to be exclusive or to restrict the functions the Department would have if such functions were not so mentioned or enumerated, the intention of the Board in so mentioning and enumerating such functions being to assign to the Department any functions so mentioned or enumerated which are functions of the County Sheriff pertaining to the collection of taxes and which would otherwise be assigned and allocated to the Lane County Sheriff’s Office.

(3) The Department will have the functions of the County Sheriff under Oregon State Law with respect to filing of warrants issued by the Department of Revenue pursuant to Oregon Law or by the Public Utility Commission pursuant to Oregon State Law.

(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. *(Revised by Order No. 98-4-1-11, Effective 4.1.98; 17-06-06-06, 6.6.17)*

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(2) The Sheriff will appoint a Chief Criminal Deputy who will have such functions and responsibility as the Sheriff may from time to time determine.

(3) All sworn personnel will have the title of “Deputy” and will be appointed and removed by the Sheriff in accordance with general personnel procedures and policies of Lane County and any applicable collective bargaining agreements. All non-sworn personnel will have the title as designated by Human Resources in accordance with the job classification for which they have been hired. *(Revised by Order No. 80-6-24-7, Effective 7.1.80; 17-06-06-06, 6.6.17)*

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(2) The allocation and assignment to the Office of Sheriff of the functions described in Lane Manual is hereby declared to include all of the functions of the County Sheriff under Oregon State Law regarding the execution and garnishment on judgments for taxes, except for judgments entered pursuant to Oregon State Law, and the same are hereby allocated and assigned to the Office of Sheriff.

No mention or enumeration in this paragraph of particular functions of the Office of Sheriff will be construed to be exclusive or to restrict the functions the Office of Sheriff would have if such functions were not so mentioned or enumerated, the intention of the Board in so mentioning and enumerating such functions being to assign to the Office of Sheriff any functions so mentioned or enumerated which are functions allocated and assigned to the Office of Sheriff in Lane Manual and not otherwise allocated and assigned to the Department of Assessment and Taxation.

(3) The Office of Sheriff will have the functions of the County Sheriff under Oregon State Law with respect to proceeding upon warrants issued by the Department of Revenue and by the Public Utility Commission pursuant to Oregon State Law, and filed

(d) Provide that all meetings, including executive committees and subcommittees, will have written minutes taken, although a verbatim transcript is not necessary;

(e) Distribute notices of upcoming meetings and take minutes; and

(f) Keep the Board informed of any changes in its Charter, its officers and Board members, and the name and address of its representative for receipt of notices and other communications.

(4) County Responsibility. Responsibilities of the County will include reviewing the activity level of each organization every two years. If the organization has not been active during the previous two years, the Board may decide to remove its charter. *(Revised by Order No. 98-1-7-6, Effective 1.7.98; 17-06-06-06, 6.6.17)*

3.830 Municipal Community Organizations.

The Board may recognize a community (or neighborhood) organization which has been officially recognized by a city within Lane County, based on guidelines substantially similar to those provided in this section for recognition of community organizations, when:

- (1) The boundaries of the community organization are entirely within the boundaries of the city, or
- (2) The boundaries of the community organization include areas within and without the boundaries of the city and the community organization has a logically similar community of interest. *(Revised by Order No. 89-12-13-1, Effective 12.13.89; 17-06-06-06, 6.6.17)*

DELEGATIONS AND AUTHORIZATIONS

3.850 Board Chairman or Acting Chairman.

All orders approved in a public meeting by the Board may be signed on behalf of the Board by the Chairman or Acting Chairman. *(Revised by Order No. 94-11-22-6, Effective 11.22.94; 17-06-06-06, 6.6.17)*

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(2) Persons will be orderly, non-abusive and/or non-disruptive of the orderly conduct of hearings.

(3) Persons will not present irrelevant, immaterial or repetitious testimony or evidence.

(4) There will be no audience demonstrations, such as applause, cheering, display of signs, or other conduct disruptive of the hearing. Such conduct may be cause