

Priority:	Accountability	Lead Agency:	Tax Supervising &
Program Offer Type:	Existing Operating	Program Contact:	Tom Linhares
Related Programs:	70000A, 70004A, 70023A		
Frameworks:			

Executive Summary

The Tax Supervising and Conservation Commission (TSCC) reviews the budgeting and tax levying authority of all Multnomah County Taxing districts (37). The Commission holds hearings on the largest taxing district's budget (10) and must certify all proposed budgets prior to the governing body formally adopting the budget.

The FY 2006 adopted budget funds the TSCC for eight months of the fiscal year.

Program Description

There are five Commissioners, appointed by the Governor to four-year terms. Administrative employees, currently 2.6 positions (FTE), are appointed by the Commission. The Commission serves taxpayers by providing an extensive review of the budgets of the governments within its jurisdiction. The reviews are both procedural and substantive in nature. Procedural checks establish compliance with local budget law. They include such steps as verifying that the approved tax levies are within the constitutional limits and substantiated by budgets, ensuring that public notice requirements have been met, and validating that financial information is included in adequate detail. A substantive review of program content, the reasonableness of estimates and coordination of financial planning among various units is also performed. These types of review and the certification process distinguish TSCC from other regulatory bodies, such as the Department of Revenue or County Assessor's Office, which do not receive copies of the budget documents. The Commission is required by law to publish a comprehensive Annual Report of all Multnomah County local government budgets, indebtedness, property taxes and other financial information.

Program Justification

The Commission provides an independent and objective forum, by way of public hearings, at which citizens may obtain information and express their views regarding the budget. Commission members represent the public at these hearings by asking questions indicative of the community at large. The Commission holds additional public hearings throughout the year on supplemental budgets of the districts and on every new local option or bond levy request placed before the voters. As an independent commission, many citizens rely on TSCC's annual report for budget and property tax information that is clear, concise and objective.

Working proactively with taxing districts, TSCC ensures that errors are minimized. Violations of local budget law, especially if the error results in a property tax levy that exceeds authority, can undermine credibility with citizens. TSCC works closely with the Chief Financial Officer and the county assessor's office as a double check that property tax levies and calculations are completed accurately.

Performance Measures

1. Districts will complete their 2006-07 budget process in accordance with Local Budget Law.
2. TSCC's Annual Report will be printed and distributed prior to the end of December, 2005.
3. Citizen's questions or request for information will be responded to within one business day.

Summary of last year's program results and this year's expected results

During fiscal year 2003-04 the Commission conducted four (4) business meetings and 17 public hearings. Of the 17 public hearings, seven (7) were to receive input on supplemental budgets amending a district's 2003-04 budget. The other ten (10) were for the purpose of reviewing and taking testimony from the public concerning 2004-05 budgets for those districts with population exceeding 200,000. TSCC conducted no public hearings during this period on proposed property tax measures.

For the 2004-05 year, TSCC reviewed the budget of the 37 taxing districts within its jurisdiction and certified those budgets as a prerequisite to the district taking formal action to adopt the 2004-05 budget prior to July 1, 2004. This was one more than the previous year with the inclusion of the Gresham Redevelopment Commission.

It is expected that the number of public hearings will increase due to several districts going out for local option levies that require a TSCC public hearing.

Program Mandate: 1 Mandated Program & Funding Level

TSCC is mandated by ORS 294.605 to 294.705. Counties with a tax supervising commissions are required to establish an account in the general fund for puposes of funding the expenditures of the commission, "as submitted", up to a maximum of \$280,000.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
	2005	2005	2006	2006
Program Expenses				
Personnel	\$264,946	\$0	\$170,875	\$0
Contracts	\$1,200	\$0	\$667	\$0
Materials & Supplies	\$11,129	\$0	\$7,636	\$0
Internal Services	\$2,725	\$0	\$7,822	\$0
Subtotal: Direct Exps:	\$280,000	\$0	\$187,000	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$280,000	\$0	\$187,000	\$0
Program Total:	\$280,000		\$187,000	
Program FTE	0.00	0.00	2.60	0.00
Program Revenues				
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

TSCC does not receive revenue from any source. It is funded by the County's General Fund.

Significant Program Changes

It is not anticipated that any program changes will be made in FY 2006.