

Priority: Accountability
Program Offer Type: Administration
Related Programs: 70009, 70010, 70012, 70013, 70028
Frameworks:

Lead Agency: Finance Budget & Tax
Program Contact: Dave Boyer

Executive Summary

The Tax Collection/Records Management Administrative office manages all the Tax Collection Division programs and monitors all processes for statutory compliance. The programs are Property Tax Collection, Records Management, Document Recording/Storage & Retrieval, Board of Property Tax Appeals, Marriage Licenses and Domestic Partnership Registration. Performs Tax Collector and County Clerk functions as provided by ORS 306.005.

Program Description

This program performs the duties of the Tax Collector including the billing, collection, and distribution of taxes, as well as coordinates strategic direction, budget preparation, work plans, and process/technological improvements. Monitors statutory compliance and sets expectations for approximately 400,000 annual customer service interactions. Responsible for some County Clerk functions and acts as County Tax Collector as defined by statute.

Program Justification

This program contributes to the Accountability Priority by supporting and providing leadership in the collection of property taxes in a timely manner that is fair and equitable to all taxpayers; in maintaining accurate accessible property ownership and property descriptions that are used in the production of county property tax maps. The program is accountable by providing responsive quality customer service to taxpayers and other government agencies.

Performance Measures

This program's performance is measured by: Producing an approved budget in compliance with the "County Assessment Function Funding Account" (CAFFA Grant) by the May 1st deadline.

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

CAFFA Grant funding approved for FY05 and is expected to be approved by the Board of County Commissioners by the May 1, 2005 deadline.

Program Mandate: 2 Mandated Program with Funding/Service Level Choice

ORS Chapters 92,205,294,305,306,307,309,310,311,and 312. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. of Revenue (DOR). Through the "County Assessment Function Funding Account" (CAFFA Grant) process described in ORS 294.175 the DOR determines the acceptable level of Assessment & Taxation (A&T) staffing. The DOR has determined that the A&T divisions are already at the minimally acceptable staffing level to perform their function. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
	2005	2005	2006	2006
Program Expenses				
Personnel	\$276,307	\$0	\$302,258	\$0
Contracts	\$4,000	\$0	\$4,000	\$0
Materials & Supplies	\$14,998	\$0	\$14,154	\$0
Internal Services	\$514,048	\$0	\$55,587	\$0
Subtotal: Direct Exps:	\$809,353	\$0	\$375,999	\$0
Administration	\$0	\$0	\$21,702	\$0
Program Support	\$0	\$0	\$28,292	\$0
Subtotal: Other Exps:	\$0	\$0	\$49,994	\$0
Total GF/non-GF:	\$809,353	\$0	\$425,993	\$0
Program Total:	\$809,353		\$425,993	
Program FTE	0.00	0.00	3.00	0.00
Program Revenues				
Intergovernmental	\$425,000	\$0	\$100,000	\$0
Program Revenue for Admin	\$0	\$0	\$26,005	\$0
Total Revenue:	\$425,000	\$0	\$126,005	\$0

Explanation of Revenues

Through participation in the State funded CAFFA Grant approximately 35% of expenditures are reimbursed with remaining support coming from General Fund revenues.

Significant Program Changes

Current service level budget. The major changes in this program are the transfer of building management and other internal service charges that were previously budgeted in this program and now are spread to other programs, and the spreading of Finance and Human Resources Operations to the programs it supports. The FY06 re-allocation of charges from Administration to other A&T programs amounts to a net decrease of approximately \$460,000.