

Priority:	Accountability	Lead Agency:	Finance Budget & Tax
Program Offer Type:	Existing Operating	Program Contact:	Dave Boyer
Related Programs:	70008, 70018, 70019, 70020A, 70023A, 70028		
Frameworks:			

Executive Summary

The Property Tax Collection Program produces tax statements, collects, and distributes property taxes for all 60+ Multnomah County taxing districts. It also provides direct customer service by maintaining accurate tax account information, processing payments, and supplying tax information over the phone and in person.

Program Description

This program produces tax statements; collects property taxes; processes foreclosures, collects delinquent taxes, and maintains computerized tax account files. Mails over 400,000 statements and notices annually, collects over \$963 million in property taxes, and distributes property taxes to 60+ taxing districts. It also provides property tax information and direct customer service to over 250,000 customers (telephone and at the counter) annually.

Program Justification

This program contributes to the Accountability Priority by collecting property taxes in a timely manner that is fair and equitable to all taxpayers. The program is accountable by providing responsive, accurate, quality customer service to taxpayers and other government agencies while complying with the property tax laws.

Performance Measures

This program's performance will be measured by:

The averaged percentage of property taxes collected in the year assessed. The goal is to collect over 90% of taxes due in the year they are assessed and to collect at least 97% within three years of when the tax is due. The collection of taxes due from a high percentage of individuals and businesses shows that the County is collecting the taxes in a fair and equitable manner. The data collected so far indicates an average of 96.6% over the past five years.

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

It is expected that the percentage of collected property taxes for FY06 will be approximately 96%. Anticipated customer service improvements: For FY05 the installation of a new statewide manufactured structure ownership program by May 1, 2005; and for FY06 on-line payment service which is expected to be available for taxpayers by the fall of 2005 and at no cost to the county.

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

ORS Chapters 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	\$1,417,458	\$0	\$1,534,440	\$0
Contracts	\$84,605	\$0	\$97,605	\$0
Materials & Supplies	\$88,438	\$0	\$83,200	\$0
Internal Services	\$221,015	\$0	\$655,063	\$0
Subtotal: Direct Exps:	\$1,811,516	\$0	\$2,370,308	\$0
Administration	\$0	\$0	\$246,064	\$0
Program Support	\$0	\$0	\$339,517	\$0
Subtotal: Other Exps:	\$0	\$0	\$585,581	\$0
Total GF/non-GF:	\$1,811,516	\$0	\$2,955,889	\$0
Program Total:	\$1,811,516		\$2,955,889	
Program FTE	0.00	0.00	24.00	0.00
Program Revenues				
Fees, Permits & Charges	\$257,500	\$0	\$272,500	\$0
Intergovernmental	\$725,000	\$0	\$725,000	\$0
Other / Miscellaneous	\$3,000	\$0	\$3,000	\$0
Program Revenue for Admin	\$0	\$0	\$242,292	\$0
Total Revenue:	\$985,500	\$0	\$1,242,792	\$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. This program is responsible for the fiduciary role of collecting property taxes for all the taxing districts in Multnomah County which totaled \$963.9 million for FY05 providing approximately \$225 million to the County.

Significant Program Changes

Current service level budget. The major changes in this program are the transfer of building management and IT related fees that were previously budgeted in division's administration budget as well as Finance and Human Resources Operations now spread to the programs it supports. The transfer of charges amounts to a net increase of approximately \$430,000.