

Priority:	Accountability	Lead Agency:	Finance Budget & Tax
Program Offer Type:	Administration	Program Contact:	Dave Boyer
Related Programs:	70008, 70009, 70017, 70018, 70019, 70020A, 70021, 70023A, 70020B		

Frameworks:

Executive Summary

Property Assessment Administration performs all Assessor functions required by Oregon statutes. It manages the division's property tax assessment programs and monitors the performance for compliance with legal requirements.

The programs are Property Assessment-Special Programs, Property Assessment-Commercial, Property Assessment-Personal/Industrial, Property Assessment-Residential, Property Assessment-Clerical Support, Property Assessment & Taxation Business Applications Support.

Program Description

This program performs the duties of the County Assessor including certifying the property tax roll for collection by the County Tax Collector.

It provides strategic direction, work plans, budget preparation and coordinates process / technological improvements, sets expectations for the staff, handles human resource related activities, manages purchasing, contracting and yearly expenditures. The Assessment Division is responsible for maintaining Real Market Value on over 252,000 real property accounts, Assessed Value on all taxable real property accounts and Real Market Value and Assessed Value on 29,000 business Personal Property accounts. The appraisal staff calculates "exception value" as defined by the tax limitation Measure 50 which is value added due to new construction, renovation or remodeling which increases the total Assessed Value of taxing districts.

Program Justification

The Assessor position is defined by ORS 306.005: This program contributes to the Accountability Priority by performing the duties of the County assessor in a professional manner so that all property is valued accurately and taxed fairly as required by the Oregon State Constitution, Oregon Revised Statutes and Oregon Department of Revenue Administrative Rules.

Performance Measures

Performance is measured by compliance with ORS 308.330 (No assessor shall willfully or knowingly omit to assess any property or assess any class of property over or under its value).

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

Audits run prior to tax rate calculation showed no omitted property values.

An internal report which compares selling prices to appraised property values indicates that on average, property values were at 100% of market value as of the January 1st appraisal date.

Results will be repeated for FY 06.

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

Oregon Revised Statutes Chapters 92,205,294,305,306,307,308, 308A,309 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation process.

ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. of Revenue (DOR). The DOR determines the acceptable level of Assessment & Taxation staffing for each county. They have determined that the A&T divisions are at the minimally acceptable staffing level needed to perform its function. Any reduction to this program may jeopardize receiving grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
	2005	2005	2006	2006
Program Expenses				
Personnel	\$189,444	\$0	\$208,592	\$0
Materials & Supplies	\$23,567	\$0	\$23,376	\$0
Internal Services	\$596,763	\$0	\$30,682	\$0
Subtotal: Direct Exps:	\$809,774	\$0	\$262,650	\$0
Administration	\$0	\$0	\$22,102	\$0
Program Support	\$0	\$0	\$14,147	\$0
Subtotal: Other Exps:	\$0	\$0	\$36,249	\$0
Total GF/non-GF:	\$809,774	\$0	\$298,899	\$0
Program Total:	\$809,774		\$298,899	
Program FTE	0.00	0.00	2.00	0.00
Program Revenues				
Fees, Permits & Charges	\$100,000	\$0	\$100,000	\$0
Intergovernmental	\$100,000	\$0	\$100,000	\$0
Program Revenue for Admin	\$0	\$0	\$19,081	\$0
Total Revenue:	\$200,000	\$0	\$219,081	\$0

Explanation of Revenues

This program is supported by General Fund revenues. Through participation in the State funded "County Assessment Function Funding Account" (CAFFA) approximately 35% of expenditures are reimbursed. \$100,000 Fees shown represent Assessor Fee collected as part of Recording Fees.

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 \$566,000.