

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. They have determined that the A&T divisions are already at the minimally acceptable staffing level needed to perform its 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
Program Expenses	2005	2005	2006	2006
Personnel	\$137,148	\$0	\$431,627	\$0
Contracts	\$0	\$0	\$0	\$0
Materials & Supplies	\$3,120	\$0	\$5,800	\$0
Internal Services	\$5,673	\$0	\$76,235	\$0
Subtotal: Direct Exps:	\$145,941	\$0	\$513,662	\$0
Administration	\$0	\$0	\$28,850	\$0
Program Support	\$0	\$0	\$117,843	\$0
Subtotal: Other Exps:	\$0	\$0	\$146,693	\$0
Total GF/non-GF:	\$145,941	\$0	\$660,355	\$0
Program Total:	\$145,941		\$660,355	
Program FTE	0.00	0.00	6.00	0.00
Program Revenues				
Intergovernmental	\$100,000	\$0	\$100,000	\$0
Program Revenue for Admin	\$0	\$0	\$89,154	\$0
Total Revenue:	\$100,000	\$0	\$189,154	\$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.

Significant Program Changes

Current service level budget. This program was re-organized mid-year FY05 to consolidate similar processes into one area with the intent of promoting efficiency within the Assessment Division. The exemption section was renamed Special Programs and now in addition to exemptions includes specially assessed properties such as farm, forest and low income housing. 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 \$70,000.