

**Program # 70021 - Property Assessment -Clerical Support (A&T)**

**Version 6/13/2005 s**

<b>Priority:</b>	Accountability	<b>Lead Agency:</b>	Finance Budget & Tax
<b>Program Offer Type:</b>	Support	<b>Program Contact:</b>	Dave Boyer
<b>Related Programs:</b>	70017, 70018, 70019, 70020A		
<b>Frameworks:</b>			

**Executive Summary**

The Property Assessment Clerical Support Unit Program is the first line response for in-person or telephone inquiries relating to appraised values and provides support to the appraisal programs.

**Program Description**

This program supports and performs preparatory work for the appraisal programs. The program responds to over 24,000 telephone calls and 3,000 in person inquiries annually. The program opens, sorts, classifies assets for value calculation, audits and files over 20,000 business Personal Property returns annually. The program checks the appraisal record or 6,000 plus sold properties against Multiple listing information to discover if modifications to the property have been made since the last appraisal. Each account is coded appropriately for use in the ratio study and changed properties are coded to be reviewed by the appraisal staff. The program enters building footprint diagrams into the appraisal computer system for 10,000 plus accounts based upon permits issued for new construction and copies permit and sales information to create a pre-appraisal packet, thereby increasing the productivity of the appraisers. The program produces over 5,000 letters relating to changes in accounts due to appeals, corrections to the roll, inquiries about property etc.

**Program Justification**

This program contributes to the Accountability Priority by providing clerical support to other property tax assessment programs that are needed to accurately and fairly assess property values.

The program also provides support in maintaining accurate Real Market Values on all property which determines maximum bonding capacity and general obligation bond tax rates for other taxing districts in the County.

**Performance Measures**

Since this is a support function, performance is measured in the performance of the programs it supports.

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

**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**

	<b>Proposed General Fund</b>	<b>Proposed Other Funds</b>	<b>Proposed General Fund</b>	<b>Proposed Other Funds</b>
<b>Program Expenses</b>	2005	2005	2006	2006
Personnel	\$865,996	\$0	\$937,667	\$0
Contracts	\$0	\$0	\$0	\$0
Materials & Supplies	\$18,424	\$0	\$14,125	\$0
Internal Services	\$27,703	\$0	\$231,237	\$0
Subtotal: Direct Exps:	<b>\$912,123</b>	<b>\$0</b>	<b>\$1,183,029</b>	<b>\$0</b>
Administration	\$0	\$0	\$82,885	\$0
Program Support	\$0	\$0	\$134,392	\$0
Subtotal: Other Exps:	<b>\$0</b>	<b>\$0</b>	<b>\$217,277</b>	<b>\$0</b>
Total GF/non-GF:	<b>\$912,123</b>	<b>\$0</b>	<b>\$1,400,306</b>	<b>\$0</b>
Program Total:	<b>\$912,123</b>		<b>\$1,400,306</b>	
Program FTE	0.00	0.00	15.00	0.00
<b>Program Revenues</b>				
Intergovernmental	\$400,000	\$0	\$300,000	\$0
Program Revenue for Admin	\$0	\$0	\$167,560	\$0
<b>Total Revenue:</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$467,560</b>	<b>\$0</b>

**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. Installation of a new statewide manufactured structure ownership system during 2005 will provide accurate, current information relating to new units which should increase the efficiency and accuracy of the appraisal of these living units. 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 \$203,000.