

Priority: Accountability **Lead Agency:** County Management
Program Offer Type: Administration **Program Contact:** Kathy Tuneberg
Related Programs: 72021, 72022, 72023, 72024, 72025, 72026, 72027, 72028, 72029, 72030, 72031, 72032A

Program Characteristics:

Executive Summary

The Assessment & Taxation (A&T) Administrative office performs the Assessor and Tax Collector functions required by statute and manages all Property Tax Collection, and Property Tax Assessment functions as well as certain County Clerk (Recording and Marriage Licenses) functions, and monitors all processes for statutory compliance. Provides leadership, policy, program, fiscal, and operational oversight.

Program Description

This program performs the duties of the County Assessor including certifying the property tax roll for collection which includes maintaining Real Market Value on over 280,000 real and personal property accounts and capturing/calculating Measure 50 "exception value" defined as new construction, renovation or remodeling which increases total Assessed Value of taxing districts. It also performs the duties of the Tax Collector including billing, collecting, and distributing \$932M of property taxes. Coordinates strategic direction, budget preparation, work plans, and process/technological improvements. Monitors statutory compliance and sets expectations for over 500,000 customer service interactions. Handles human resource related and organizational development activities; manages purchasing and contracting; and monitors annual expenditures.

Program Justification

This program contributes to the Accountability Priority by supporting and providing leadership that ensures all property is valued accurately and taxed fairly as required by the Oregon State Constitution, Oregon Revised Statutes and Oregon Department of Revenue (DOR) Administrative Rules. Also by ensuring collection of property taxes in a timely manner that is fair and equitable to all taxpayers and 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 for which the interactions may be the only "face of local government" they see.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY04-05)	Current Year Purchased (FY05-06)	Current Year Estimate (FY05-06)	Next Year Offer (FY06-07)
Output	Total Number of Property Tax Accounts Administered	316,448	318,000	322,328	328,000
Outcome	Percent of Market Areas; Real Market Value within Acceptable State	0%	0%	95%	95%
Outcome	Administrative Costs as a % of Total Budget	0%	0%	4%	4%
Efficiency	Cost of Collection per Account	0	0	4	4

Performance Measure - Description

The percent of market areas meeting standards is measured and reported to the DOR in the annual Ratio Study. Effective property appraisal implies uniformity and equalizaion of the tax burden.
The goal is to maintain administrative costs at less than 5% of the total A&T budget.
Timely collection is critical and efficient processes keep the costs of collection at a minimum.

Legal/Contractual Obligation

ORS Chapters 92,205,294,305-312, and 321. 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 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
Program Expenses	2006	2006	2007	2007
Personnel	\$510,850	\$0	\$548,143	\$0
Contracts	\$4,000	\$0	\$4,000	\$0
Materials & Supplies	\$37,530	\$0	\$36,949	\$0
Internal Services	\$86,269	\$0	\$77,656	\$0
Subtotal: Direct Exps:	\$638,649	\$0	\$666,748	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$638,649	\$0	\$666,748	\$0
Program Total:	\$638,649		\$666,748	
Program FTE	0.00	0.00	5.00	0.00
Program Revenues				
Fees, Permits & Charges	\$100,000	\$0	\$120,000	\$0
Intergovernmental	\$200,000	\$0	\$200,000	\$0
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$300,000	\$0	\$320,000	\$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

Last year this program was: #70008, A&T - Tax Collection/Records Mgmt Admin

With the consolidation of A&T back into one organization the former Property Assessment Administration and the Tax Collection/Records Management Administration have been combined into A&T Administration.