

**Priority:** Accountability **Lead Agency:** County Management  
**Program Offer Type:** Existing Operating **Program Contact:** Kathy Tuneberg  
**Related Programs:** 72020, 72022, 72026, 72027, 72028, 72029, 72031

**Program Characteristics:**

**Executive Summary**

The Records Management program maintains property ownership information and property tax roll descriptions; creates and maintains official county maps for property taxation purposes; maintains the base map for the County's Geographic Information System (GIS) and other users, and provides direct customer service to property owners, taxpayers, and the community.

**Program Description**

This program maintains all property tax roll descriptions and ownership information, special assessments, and the official County assessor maps that include maintaining property, taxing district, and urban renewal boundaries. It records and processes subdivisions, condominiums, and partition plats; annexations and County road filings; and processes changes to government exemptions. This program provides direct customer service for approximately 16,000 telephone inquiries and 10,000 walk-in customers and updates ownership on approximately 40,000 accounts annually.

**Program Justification**

This program primarily contributes to the Accountability Priority - fairness in assessing and collecting taxes - by maintaining accurate accessible property ownership and property descriptions that are used in the production of tax statements and county property tax maps. Accurate ownership and timely created accounts ensure that the correct owner is assessed the correct amount thus the tax is distributed as equitably as possible. The program also contributes to the Thriving Economy priority by accurately maintaining tax maps that are used to describe urban renewal boundaries, process subdivisions, describe condominiums, partition plats, describe annexations and County road filings.

**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	Number of Ownership Changes Processed	39,380	41,000	41,000	42,000
Outcome	Average Number of Days to Complete Ownership Change	3	3	3	3
Output	Number of New Accounts Created Due to Plats and Condominiums	4,234	4,600	4,500	5,000

**Performance Measure - Description**

The number of ownership changes is determined by the volume of real estate related property transactions - the housing market has been active for several years. The number of plats, particularly the establishment of condominiums, has increased significantly in the last 2-3 years and appears it will continue a while longer.

## Legal/Contractual Obligation

Chapters 92, 199,222,457,477,and 478. 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 A&T is 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	\$1,111,372	\$43,266	\$1,223,446	\$43,746
Contracts	\$2,000	\$25,000	\$5,000	\$25,000
Materials & Supplies	\$46,475	\$9,152	\$48,863	\$11,254
Internal Services	\$373,122	\$2,582	\$349,459	\$0
Subtotal: Direct Exps:	<b>\$1,532,969</b>	<b>\$80,000</b>	<b>\$1,626,768</b>	<b>\$80,000</b>
Administration	\$0	\$0	\$119,877	\$1,122
Program Support	\$0	\$0	\$469,328	\$0
Subtotal: Other Exps:	<b>\$0</b>	<b>\$0</b>	<b>\$589,205</b>	<b>\$1,122</b>
Total GF/non-GF:	<b>\$1,532,969</b>	<b>\$80,000</b>	<b>\$2,215,973</b>	<b>\$81,122</b>
Program Total:	<b>\$1,612,969</b>		<b>\$2,297,095</b>	
Program FTE	0.00	0.00	17.50	0.00
<b>Program Revenues</b>				
Fees, Permits & Charges	\$20,000	\$0	\$20,000	\$0
Intergovernmental	\$500,000	\$80,000	\$500,000	\$80,000
Program Revenue for Admin	\$0	\$0	\$168,660	\$0
<b>Total Revenue:</b>	<b>\$520,000</b>	<b>\$80,000</b>	<b>\$688,660</b>	<b>\$80,000</b>

## 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:** #70009, A&T - Records Management

Further process improvements and computerization have helped the staff keep up with the increased number of ownership changes and new condominiums accounts.