

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

Program Characteristics:

Executive Summary

Assessment and Taxation (A&T) Business Applications Support supports the entire range of business applications used by linked programs for the A&T Division. Responsibilities include tax roll calculation, tax statement production, sales analysis and updating property values on the tax roll, computer entry of data for property, taxes, and recorded documents, information and data for public requests, and supporting application users, internal and external to the County.

Program Description

A&T Business Applications Support calculates and applies taxes to property tax accounts and produces tax statements and related reports and public information. The program analyzes sales data that is used (a) to monitor property value trends in the County and (b) to create the annual Sales Ratio Study that is applied to new or changed property and adjusts Real Market Values of all property in the County. The program enters a high volume of data in support of the other linked programs. The program supplies data to satisfy public requests and manages access to the business applications. The program manages the working relationship with the application software and hardware vendors and IT services, including consulting on contract formulation and implementation support. The program answers user questions and resolves problems, and provides advice on the effective use of the A&T business application systems.

Program Justification

A&T Business Applications Support contributes to the Accountability Priority by linking to all of the A&T Division programs and their contributions to Accountability. The program is responsible for calculating the property tax roll and creating tax statements and creating the Sales Ratio Study, all of which are mandated functions of the supported programs. As a result, the program assists in answering public and media questions about property tax bills, contributing to the Accountability factor of the public's perception of fairness in assessing and collecting property taxes. The program manages and provides electronic access to property tax data for over 1,500 users external to A&T that use the data to conduct their business and governmental functions. The program's other duties provide support for the linked programs that rely on the A&T business applications in order to perform their program functions.

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 Records Keyed for Appraisal, Personal Property, Recording, etc	952,586	0	906,625	867,200
Outcome	% of Transactions Re-keyed	0%	0%	10%	10%
Output	Work Plan Activities Including 6 Milestones for Tax Statements	0	0	151	154
Outcome	% Milestones Completed on Time	100%	100%	100%	100%

Performance Measure - Description

A&T Business Applications Support includes the following performance measures: (1) The number of transactions keyed (output), and the number of transactions re-keyed due to problems causing rework. The number of transactions is trending downward with the adoption of efficiencies such as electronic filing of personal property statements, etc. The current workload exceeds the capacity of the unit, so the lower anticipated workload will allow a higher percent of the work to be completed timely. (2) Tax statements are produced on time and with 0 errors.

Legal/Contractual Obligation

This program supports the rest of A&T in its compliance with 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	\$1,153,966	\$0	\$1,293,648	\$0
Contracts	\$82,475	\$0	\$62,660	\$0
Materials & Supplies	\$245,373	\$0	\$250,965	\$0
Internal Services	\$254,029	\$0	\$223,337	\$0
Capital Outlay	\$12,000	\$0	\$12,000	\$0
Subtotal: Direct Exps:	\$1,747,843	\$0	\$1,842,610	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$1,747,843	\$0	\$1,842,610	\$0
Program Total:	\$1,747,843		\$1,842,610	
Program FTE	0.00	0.00	15.00	0.00
Program Revenues				
Fees, Permits & Charges	\$80,000	\$0	\$70,000	\$0
Intergovernmental	\$686,373	\$0	\$604,320	\$0
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$766,373	\$0	\$674,320	\$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: #70023A, Property Assessment & Taxation Business Applications Support (A&T)

The increase of 0.5 FTE occurs in data entry operations. The position increase corresponds to a decrease of 0.5 FTE in Appraisal Support. Changed procedures in Appraisal Support aimed at increased efficiency have resulted in increased workload at the same time that there is a requirement for quicker turnaround in data entry for that program.