

Priority: Accountability
Program Offer Type: Existing Operating
Related Programs: 72018A, 72021

Lead Agency: Tax Supervising &
Program Contact: Tom Linhares

Program Characteristics:

Executive Summary

The Tax Supervising and Conservation Commission (TSCC) reviews the budget and tax levying authority of 37 Multnomah County taxing districts. The Commission holds hearings on the largest taxing district's budget (populations in excess of 200,000) and must issue a certification letter to all districts prior to the governing body adopting the budget.

Program Description

There are five commissioners, appointed by the Governor to four-year terms. Administrative employees, currently 2.6 FTE, are appointed by the Commission.

The Commission annually serves the taxpayers by providing an extensive review of the budgets of the 37 local governments within its jurisdiction. Procedural checks establish compliance with local budget law. They include such steps as verifying that the approved tax levies are within the constitutional limits, ensuring that public notice requirements have been met and validating that financial information provides adequate detail. A substantive review of program content and the reasonableness of estimates is also performed. These types of review and the certification process distinguish TSCC from other regulatory bodies in that our review is conducted prior to the adoption of the budget and can therefore prevent errors from occurring.

The Commission is required by law to publish a comprehensive annual report of local government's budget, indebtedness, property taxes and other financial information. This report includes clear, concise and easily read information that is not available to the public in any other county.

Program Justification

The Commission provides an independent and objective forum, by way of public hearings, at which citizens may express their views regarding the budgets of the local governments in the County. Commission members represent the public at these hearings by asking questions indicative of the community at large. The Commission holds additional public hearings on supplemental budgets and on every new property tax levy placed before the voters. Many citizens and public officials rely on TSCC's annual report for budget and property tax information.

Working proactively with taxing districts, TSCC ensures that errors are minimized. Violations of local budget law, especially if the error results in a property tax levy that exceeds authority, can undermine credibility with citizens. TSCC's efforts seek to make the financial affairs of local governments in Multnomah County more accountable and transparent to the citizens we serve.

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	Provide training including one on one with district's budget staff	1	7	7	10
Outcome	Reduce number of Objections and recommendations in Certification Letters	26	32	32	16

Performance Measure - Description

Ideally, all 37 taxing districts would complete their budget process on time and with no objections or recommendations included in the TSCC Certification Letter. TSCC staff will be proactively working one on one with those districts that in the past have had the most trouble.

Legal/Contractual Obligation

TSCC is mandated by ORS 294.605 to 294.705. Counties with a tax supervising and conservation commission are required to establish an account in the general fund for purposes of funding the expenditures of the commission, "as submitted", up to a maximum of \$280,000 (ORS 294.630).

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2006	2006	2007	2007
Personnel	\$170,875	\$0	\$265,350	\$0
Contracts	\$667	\$0	\$1,400	\$0
Materials & Supplies	\$7,636	\$0	\$10,235	\$0
Internal Services	\$7,822	\$0	\$2,564	\$0
Subtotal: Direct Exps:	\$187,000	\$0	\$279,549	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$187,000	\$0	\$279,549	\$0
Program Total:	\$187,000		\$279,549	
Program FTE	0.00	0.00	2.60	0.00
Program Revenues				
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

The budget as adopted placed this program offer on the "one-time-only" list, and identified the program as one that the Board will include in its Legislative Strategies budget note.

Significant Program Changes

Last year this program was:

An effort will be made to out reach to citizens to make them more aware of TSCC and the work that we do on their behalf. These efforts will include publishing a summary version of the TSCC annual report and conducting training sessions so that citizens better understand local budget law and how taxing districts are required to prepare, adopt and administer their budgets. We will work closely with the County's Office of Citizen Involvement and the City of Portland's Office of Neighborhood Involvement. It is expected that these efforts will improve citizen's knowledge of local government's financial affairs and lead to greater trust between taxing districts and citizens.