

Priority: Accountability **Lead Agency:** County Management
Program Offer Type: Existing Operating **Program Contact:** Kathy Tuneberg
Related Programs: 72020, 72025, 72027, 72028, 72029, 72031

Program Characteristics:

Executive Summary

The Property Tax Collection Program bills, collects, and distributes property taxes for 60+ Multnomah County taxing districts. It also provides direct customer service by maintaining accurate tax account information, processing payments, and supplying tax information over the phone and in person.

Program Description

This program mails tax statements; collects current and delinquent property taxes; processes foreclosures, and maintains computerized tax account files. Approximately 350,000 statements and 50,000 other notices are mailed annually, over \$932M in property taxes is collected and distributed to 60+ taxing districts. It also provides property tax information and direct customer service to over 250,000 customers (telephone and at the counter) annually. The staff on the property Tax Information Line (503-988-3326) alone answers over 100,000 calls annually.

Program Justification

This program contributes to the Accountability Priority by collecting property taxes in a timely manner that is fair and equitable to all taxpayers. The program is accountable by providing responsive, accurate, quality customer service to taxpayers and other government agencies while complying with the property tax laws. This program connects directly with the taxpayer by providing information and through that contact increases the understanding of government and its role in property taxation. Working with a third-party vendor, on-line payment of property taxes was offered to customers beginning November 2005. This option was provided at no cost to the County. A project to increase on-line accessibility of property tax information is expected to begin in 06/07.

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	Property Tax Statements Issued	353,245	353,000	353,000	354,000
Outcome	Percentage of Collection of Current Year Property Taxes	97%	97%	97%	97%
Input	Number of Information Line Phone Calls Answered	105,950	105,000	105,000	107,000
Outcome	Taxes Collected Via On-Line Payment	0	0	2,200,000	5,000,000

Performance Measure - Description

Number of Tax Statements generated each year includes the November, February, May trimesters and the delinquent real property statements.

As awareness of the on-line payment option increases it is expected that usage will increase. With only 4 months of actual data estimates could change significantly.

Legal/Contractual Obligation

ORS Chapters 311 and 312. 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	\$1,534,440	\$0	\$1,685,233	\$0
Contracts	\$97,605	\$0	\$107,855	\$0
Materials & Supplies	\$83,200	\$0	\$83,951	\$0
Internal Services	\$655,063	\$0	\$631,259	\$0
Subtotal: Direct Exps:	\$2,370,308	\$0	\$2,508,298	\$0
Administration	\$0	\$0	\$183,255	\$1,714
Program Support	\$0	\$0	\$717,458	\$0
Subtotal: Other Exps:	\$0	\$0	\$900,713	\$1,714
Total GF/non-GF:	\$2,370,308	\$0	\$3,409,011	\$1,714
Program Total:	\$2,370,308		\$3,410,725	
Program FTE	0.00	0.00	24.00	0.00
Program Revenues				
Fees, Permits & Charges	\$272,500	\$0	\$276,000	\$0
Intergovernmental	\$725,000	\$0	\$760,000	\$0
Other / Miscellaneous	\$3,000	\$0	\$500	\$0
Program Revenue for Admin	\$0	\$0	\$221,954	\$0
Total Revenue:	\$1,000,500	\$0	\$1,258,454	\$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. This program is responsible for the fiduciary role of collecting property taxes for all the taxing districts in Multnomah County which totaled \$932.4M for FY06 providing approximately \$236M (or approx 25%) to the County.

Significant Program Changes

Last year this program was: #70010, A&T - Property Tax Collection

The initiation of on-line payment has provided an additional service to the taxpayers and is expected to grow in use.