

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

Program Characteristics:

Executive Summary

The Central Appraisal Support Team (CAST, formerly called Property Assessment Clerical Support) provides critical support to appraisal programs and is the first-line response for inquiries relating to appraised values. Focus is on customer service regarding complex and sensitive property tax issues and on collaboration with other programs to achieve increased efficiency.

Program Description

This program centralizes and performs preparatory support work for the appraisal programs. The support staff responds to over 24,000 telephone calls and 3,000 in-person inquiries annually. The staff opens, sorts, classifies, audits and files over 20,000 business Personal Property returns annually. For FY06, CAST assumed responsibility for previewing appraisal work prior to data entry to improve efficiency and quality. CAST researches over 6,000 sale listings annually to assist in locating property improvements resulting in new taxable value on the assessment roll. Staff enters building diagrams into the computer system and compiles pre-appraisal packets, thereby increasing appraisal productivity. They produce over 5,000 letters to taxpayers each year about changes in accounts due to appeals, corrections to the roll, etc.

Program Justification

This program contributes to the Accountability Priority by providing clerical support to other property assessment programs that are needed to accurately and fairly assess property values as required by law. This program provides support in maintaining accurate Real Market Values on all property which directly affects maximum bonding capacity and general obligation bond tax rates for other taxing districts in the County. Property taxes accounted for 28% of the county's overall revenue in 2004-05. Resources are focused on explaining complex tax programs to citizens and increased efficiency through centralization and collaboration.

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	Review Appraisal Records for Data Accuracy and Verification	15,000	20,000	20,000	25,000
Outcome	Accuracy Rate in Reviewing Appraisal Records	85%	85%	90%	92%
Output	Process and Code Business Personal Property Returns	20,000	20,000	20,000	20,000
Output	Field Appraisal Packets Prepared and Sales Listings Pulled for Appraisers	5,000	5,000	5,500	6,000

Performance Measure - Description

While CAST has maintained logs of work tasks used to provide the information above reports are being improved and automated to capture the data more easily. CAST is a support function, performance is also measured in the performance of the programs it supports.

Legal/Contractual Obligation

Oregon Revised Statutes Chapters 92,205,294,305,306,307,308, 308A,309 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. of Revenue (DOR). The DOR determines the acceptable level of Assessment & Taxation staffing. They have determined that the A&T divisions are already at the minimally acceptable staffing level needed to perform its function. Any reduction to this program may jeopardize County Assessment Function Funding Account (CAFFA) grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
	2006	2006	2007	2007
Program Expenses				
Personnel	\$937,667	\$0	\$841,927	\$0
Materials & Supplies	\$14,125	\$0	\$14,175	\$0
Internal Services	\$231,237	\$0	\$160,679	\$0
Subtotal: Direct Exps:	\$1,183,029	\$0	\$1,016,781	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$1,183,029	\$0	\$1,016,781	\$0
Program Total:	\$1,183,029		\$1,016,781	
Program FTE	0.00	0.00	12.50	0.00
Program Revenues				
Intergovernmental	\$300,000	\$0	\$200,000	\$0
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$300,000	\$0	\$200,000	\$0

Explanation of Revenues

Through participation in the State-funded CAFFA Grant approximately 35% of expenditures are reimbursed with the remaining support coming from the General Fund.

Significant Program Changes

Last year this program was: #70021, Property Assessment -Clerical Support (A&T)

Major realignment of resources is occurring in FY06 with two themes: Former support positions dedicated to a specific appraisal or special program have been reassigned to that program (Example: Personal property leased equipment specialist); and additional appraisal program support functions have been centralized into the CAST program (Example: Appraisal record preview).