

Priority: Accountability **Lead Agency:** County Management
Program Offer Type: Administration **Program Contact:** Kathy Tuneberg
Related Programs: 72027, 72028, 72029, 72030, 72031, 72032, 72033, 72034, 72035, 72036, 72037

Program Characteristics:

Executive Summary

The Assessment & Taxation Division (A&T) Administrative office performs the Assessor and Tax Collector functions required by statute and manages all Property Tax Collection, and Property Tax Assessment functions as well as certain County Clerk (Recording and Marriage Licenses) functions, and monitors all processes for statutory compliance. Provides leadership, policy, program, fiscal, and operational oversight.

Program Description

This program performs the duties of the County Assessor including certifying the property tax roll for collection which includes maintaining Real Market Value on over 325,000 real and personal property accounts and capturing/calculating Measure 50 "exception value" defined as new construction, renovation or remodeling which increases total Assessed Value of taxing districts. It also performs the duties of the Tax Collector including billing, collecting, and distributing \$987M of property taxes. Coordinates strategic direction, budget preparation, work plans, and process/technological improvements. Monitors statutory compliance and sets expectations for over 500,000 customer service interactions. Handles human resource related and organizational development activities; manages purchasing and contracting; and monitors annual expenditures.

Program Justification

This program contributes to the Accountability Priority by supporting and providing leadership that ensures all property is valued accurately and taxed fairly as required by the Oregon State Constitution, Oregon Revised Statutes (ORS) and Oregon Department of Revenue (DOR) Administrative Rules. Also by ensuring collection of property taxes in a timely manner that is fair and equitable to all taxpayers and in maintaining accurate accessible property ownership and property descriptions that are used in the production of county property tax maps. The program is accountable by providing responsive, quality customer service to taxpayers for which the interactions may be the only "face of local government" they see.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY05-06)	Current Year Purchased (FY06-07)	Current Year Estimate (FY06-07)	Next Year Offer (FY07-08)
Output	Total Number of Property Tax Accounts Administered	325,239	328,000	330,000	335,000
Outcome	% of Acceptable Compliance Reports Required by Oregon Department of Revenue	0.0%	0.0%	100.0%	100.0%
Efficiency	Administrative Costs as a % of Total Budget	5.1%	4.0%	5.0%	5.0%
Efficiency	Cost of Collection per Account (in Dollars)	5	4	5	5

Performance Measure - Description

✔ **Measure Changed**

The percent of required compliance reports received and accepted by the DOR (Grant document, Appraisal Plan, Ratio Study) implies adequacy of A&T operations and uniform taxation.
 The goal is to maintain administrative costs at 5% or less of the actual total A&T expenditures. Due to a number of retirements and time to fill positions overall expenditures were down causing the percentage to increase. As we become fully staffed the percentage are expected to decrease.
 The cost of collection per account will fluctuate somewhat from year to year depending on the number of personnel vacancies and materials and services expenditures. The actual cost per account for FY 05/06 was \$5.03.

Legal/Contractual Obligation

Functions in this program are required under 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 assessment and taxation 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	2007	2007	2008	2008
Personnel	\$542,546	\$0	\$549,959	\$0
Contracts	\$4,000	\$0	\$4,000	\$0
Materials & Supplies	\$36,949	\$0	\$37,370	\$0
Internal Services	\$77,656	\$0	\$83,826	\$0
Subtotal: Direct Exps:	\$661,151	\$0	\$675,155	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$661,151	\$0	\$675,155	\$0
Program Total:	\$661,151		\$675,155	
Program FTE	5.00	0.00	5.00	0.00
Program Revenues				
Fees, Permits & Charges	\$120,000	\$0	\$120,000	\$0
Intergovernmental	\$200,000	\$0	\$200,000	\$0
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$320,000	\$0	\$320,000	\$0

Explanation of Revenues

Through participation in the State funded CAFFA Grant approximately 35% of actual expenditures are reimbursed. Program Gen Fund revenue of \$120K is from document recording fees allocated to County A&T programs (5% of the \$10 per document Recording Fee for the maintenance of county property tax systems). Remaining support is from General Fund revenues.

Significant Program Changes

Last year this program was: #72020, A&T- Administration

Performance Measure "Percent of Market Areas...With Acceptable State Limits..." (result was 95%) replaced by "% of Acceptable Compliance Reports Required by Oregon Department of Revenue." This change better reflects Administrative performance. Because there was no "purchase" amount for this new measure last year, that field is left at zero.