

Priority: Accountability **Lead Agency:** County Management
Program Offer Type: Existing Operating **Program Contact:** Kathy Tuneberg
Related Programs: 72026, 72031, 72033, 72034, 72035, 72037

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 \$987M in property taxes levied to be 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 and we expect the usage to grow. This option is provided at no cost to the County. We are working with the City of Portland to provide additional property tax information to the public through the City's Portland Maps website.

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	Property Tax Statements Issued	348,073	354,000	350,000	350,000
Outcome	Percentage of Collection of Current Year Property Taxes	97.2%	97.0%	97.0%	97.0%
Input	Number of Information Line Phone Call Answered	103,991	107,000	104,000	104,000
Outcome	Taxes Collected Via On-Line Payment	2,493,044	5,000,000	7,000,000	10,000,000

Performance Measure - Description

Number of Tax Statements generated each year includes the November, February, May trimesters and the delinquent real property statements. Through further cross training of staff and additional deployment of the Symposium call distribution system customer calls are able to be answered more quickly.

Legal/Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (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 the Assessment & Taxation Division 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	\$1,664,968	\$0	\$1,733,172	\$0
Contracts	\$107,855	\$0	\$108,736	\$0
Materials & Supplies	\$83,951	\$0	\$118,540	\$0
Internal Services	\$631,259	\$0	\$645,443	\$0
Subtotal: Direct Exps:	\$2,488,033	\$0	\$2,605,891	\$0
Administration	\$168,397	\$1,599	\$179,895	\$596
Program Support	\$663,716	\$0	\$674,922	\$0
Subtotal: Other Exps:	\$832,113	\$1,599	\$854,817	\$596
Total GF/non-GF:	\$3,320,146	\$1,599	\$3,460,708	\$596
Program Total:	\$3,321,745		\$3,461,304	
Program FTE	24.00	0.00	24.00	0.00
Program Revenues				
Fees, Permits & Charges	\$276,000	\$0	\$276,000	\$0
Intergovernmental	\$760,000	\$0	\$760,000	\$0
Other / Miscellaneous	\$500	\$0	\$500	\$0
Program Revenue for Admin	\$221,954	\$0	\$229,101	\$0
Total Revenue:	\$1,258,454	\$0	\$1,265,601	\$0

Explanation of Revenues

Through participation in the State funded CAFFA Grant approximately 35% of actual expenditures are reimbursed. Program revenues of \$276K are from service fees including Foreclosure & Title litigation guarantee fees, Delinquent property tax Warrant Fees, and other miscellaneous tax collection fees. 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 \$986.9M for FY06 providing approximately \$246M or 65% of the County's General Fund revenue.

Significant Program Changes

Last year this program was: #72023, 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. In FY 06/07 we will explore the possibility of adding credit card payment via telephone and at the counter with the expectation to have them available in FY 07/08. Of particular interest will be vendors whose product can be easily implemented at other County fee collection sites such as clinics, libraries, etc.