

Priority: Accountability **Lead Agency:** County Management
Program Offer Type: Support **Program Contact:** Kathy Tuneberg
Related Programs: 72026, 72032, 72033, 72034, 72035, 72037

Program Characteristics:

Executive Summary

The Central Appraisal Support Team (CAST) 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 13,000 telephone calls and 1,700 in-person inquiries annually. The staff opens, sorts, classifies, audits and files over 20,000 business Personal Property returns annually. 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 thousands of 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 account for approximately 65% of the County's General Fund revenues. 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 (FY05-06) | Current Year Purchased (FY06-07) | Current Year Estimate (FY06-07) | Next Year Offer (FY07-08) |
|--------------|---|--------------------------------|----------------------------------|---------------------------------|---------------------------|
| Output | Review Appraisal Records for Data Accuracy and Verification | 16,680 | 25,000 | 30,000 | 25,000 |
| Outcome | Accuracy Rate in Reviewing Appraisal Records | 87.0% | 92.0% | 87.0% | 87.0% |
| Output | Process and Code Business Personal Property Returns | 23,020 | 20,000 | 23,000 | 23,000 |
| Output | Field Appraisal Packets Prepared for Appraisers | 500 | 600 | 600 | 600 |

Performance Measure - Description

 **Measure Changed**

CAST is a support function; performance is also measured in the performance of the programs it supports.

Legal/Contractual Obligation

ORS 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). 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 |
|---------------------------|-----------------------|----------------------|-----------------------|----------------------|
| | 2007 | 2007 | 2008 | 2008 |
| Program Expenses | | | | |
| Personnel | \$832,060 | \$0 | \$681,610 | \$0 |
| Materials & Supplies | \$14,175 | \$0 | \$13,650 | \$0 |
| Internal Services | \$160,679 | \$0 | \$134,050 | \$0 |
| Subtotal: Direct Exps: | \$1,006,914 | \$0 | \$829,310 | \$0 |
| Administration | \$0 | \$0 | \$0 | \$0 |
| Program Support | \$0 | \$0 | \$0 | \$0 |
| Subtotal: Other Exps: | \$0 | \$0 | \$0 | \$0 |
| Total GF/non-GF: | \$1,006,914 | \$0 | \$829,310 | \$0 |
| Program Total: | \$1,006,914 | | \$829,310 | |
| Program FTE | 12.50 | 0.00 | 9.50 | 0.00 |
| Program Revenues | | | | |
| Intergovernmental | \$200,000 | \$0 | \$200,000 | \$0 |
| Program Revenue for Admin | \$0 | \$0 | \$0 | \$0 |
| Total Revenue: | \$200,000 | \$0 | \$200,000 | \$0 |

Explanation of Revenues

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

Significant Program Changes

Last year this program was: #72030, A&T-Property Assessment - Central Appraisal Support

Performance Measure "Field Appraisal Packets Prepared..." reported an extra zero last year, overstating the count tenfold; its name was changed to omit reference to Sales Listings. The estimated gains for accuracy in reviewing appraisal records in FY2006-07 do not appear to be achievable with the current available tools; technological upgrades provided by the proposed new A&T computer system are expected to significantly improve initial data entry accuracy and reduce rework. Two A&T Technician positions (Tech 1 and Tech 2) were reassigned from Clerical Support to Personal Property Appraisal to better align their functions with the program they support. One A&T Technician was reclassified to an Appraiser 1 and placed in the Residential Appraisal program to discover property omitted from the tax rolls.