

Priority: Accountability **Lead Agency:** County Management
Program Offer Type: Existing Operating **Program Contact:** Randy Walruff
Related Programs: 72030, 72032, 72036, 72037, 72038, 72039, 72040, 72041, 72043

Program Characteristics:

Executive Summary

The Records Management program maintains property ownership information and property tax roll descriptions; creates and maintains official county maps for property taxation purposes; maintains the base map for the County's Geographic Information System (GIS) and other users, and provides direct customer service to property owners, taxpayers, and the community.

Program Description

This program maintains all property tax roll descriptions and ownership information, special assessments, and the official County assessor maps that include maintaining property, taxing district, and urban renewal boundaries. It records and processes subdivisions, condominiums, and partition plats; annexations and County road filings; and processes changes to government exemptions. This program provides direct customer service for approximately 15,000 telephone inquiries and 10,000 walk-in customers and updates ownership on over 38,000 accounts annually.

Program Justification

This program primarily contributes to the Accountability Priority-fairness in assessing and collecting taxes-by maintaining up-to-date accessible property ownership and property descriptions that are used in the production of tax statements and county property tax maps. Current ownership and timely created accounts ensure that the correct owner is assessed the correct amount thus the tax is distributed as equitably as possible. The program also contributes to the Thriving Economy priority by accurately maintaining tax maps that are used to describe urban renewal boundaries, process subdivisions, describe condominiums, partition plats, describe annexations and County road filings. Developed databases enable related work units to access shared data reducing transfer time and the need for paper records.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY06-07)	Current Year Purchased (FY07-08)	Current Year Estimate (FY07-08)	Next Year Offer (FY08-09)
Output	Number of Ownership Changes Processed	38,883	43,000	35,000	35,000
Outcome	Average Number of Days to Complete Ownership Change	3	3	3	3
Output	Number of New Accounts Created Due to Plats and Condominiums	6,574	5,000	6,800	7,000

Performance Measure - Description

The number of ownership changes is affected by the volume of real estate related property transactions- although the housing market has been active for several years it has slowed during the last half of 2007. Process improvements in place continue to provide a 3-day turnaround. Although the number of plats, particularly the establishment of condominiums, had increased significantly in the last 2-3 years there now appears to be a slight decrease.

Legal/Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 92,199,222,457,477,and 478.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	2008	2008	2009	2009
Personnel	\$1,194,211	\$89,314	\$1,255,754	\$102,845
Contracts	\$5,000	\$28,000	\$7,500	\$12,000
Materials & Supplies	\$54,091	\$0	\$58,889	\$2,721
Internal Services	\$358,155	\$2,686	\$313,268	\$2,434
Subtotal: Direct Exps:	\$1,611,457	\$120,000	\$1,635,411	\$120,000
Administration	\$119,931	\$397	\$116,964	\$200
Program Support	\$234,743	\$0	\$260,864	\$0
Subtotal: Other Exps:	\$354,674	\$397	\$377,828	\$200
Total GF/non-GF:	\$1,966,131	\$120,397	\$2,013,239	\$120,200
Program Total:	\$2,086,528		\$2,133,439	
Program FTE	16.50	0.00	16.50	0.00
Program Revenues				
Fees, Permits & Charges	\$20,000	\$0	\$20,000	\$0
Intergovernmental	\$500,000	\$120,000	\$491,400	\$120,000
Program Revenue for Admin	\$137,334	\$0	\$96,671	\$0
Total Revenue:	\$657,334	\$120,000	\$608,071	\$120,000

Explanation of Revenues

Participation in the State funded CAFFA Grant averages approximately 35% reimbursement of expenditures. Program revenue of \$20,000 is from fees for copies of A&T records and \$120,000 from State Dept of Revenue Grants for participation in the development of the statewide GIS mapping system. The remaining support is from General Fund revenues.

Significant Program Changes

Last year this program was: #72027, A&T-Records Management