

Priority: Accountability **Lead Agency:** County Management
Program Offer Type: Existing Operating **Program Contact:** Randy Walruff
Related Programs: 72030, 72035, 72038, 72039, 72040, 72041, 72043

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 \$1.1 Billion in property taxes is 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 approximately 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. Customer use of on-line payment continues to increase. Working with the County's bank additional electronic banking options have been implemented that increase payment processing efficiency. Work continues 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 (FY06-07)	Current Year Purchased (FY07-08)	Current Year Estimate (FY07-08)	Next Year Offer (FY08-09)
Output	Property Tax Statements Issued	354,751	350,000	360,000	360,000
Outcome	Percentage of Collection of Current Year Property Taxes	97.3%	97.0%	97.0%	97.0%
Input	Number of Information Line Phone Calls Answered	98,780	107,000	97,000	97,000
Outcome	Taxes Collected Via Electronic Payment (in Dollars)	7,114,421	10,000,000	18,000,000	35,000,000

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. The newly implemented process is anticipated to increase dollars collected electronically and is reflected in the measure's actual and forecasted dollars.

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	2008	2008	2009	2009
Personnel	\$1,725,369	\$0	\$1,514,392	\$0
Contracts	\$108,736	\$0	\$37,990	\$0
Materials & Supplies	\$118,540	\$0	\$117,900	\$0
Internal Services	\$645,443	\$0	\$622,583	\$0
Subtotal: Direct Exps:	\$2,598,088	\$0	\$2,292,865	\$0
Administration	\$87,221	\$289	\$152,068	\$259
Program Support	\$170,724	\$0	\$339,157	\$0
Subtotal: Other Exps:	\$257,945	\$289	\$491,225	\$259
Total GF/non-GF:	\$2,856,033	\$289	\$2,784,090	\$259
Program Total:	\$2,856,322		\$2,784,349	
Program FTE	20.00	0.00	20.00	0.00
Program Revenues				
Fees, Permits & Charges	\$276,000	\$0	\$280,000	\$0
Intergovernmental	\$760,000	\$0	\$604,800	\$0
Other / Miscellaneous	\$500	\$0	\$500	\$0
Program Revenue for Admin	\$99,879	\$0	\$125,684	\$0
Total Revenue:	\$1,136,379	\$0	\$1,010,984	\$0

Explanation of Revenues

Participation in the State funded CAFFA Grant averages approximately 35% reimbursement of expenditures. Program revenues of \$280K are from service fees including Foreclosure & Title litigation guarantee fees, Delinquent property tax Warrant Fees, and other miscellaneous tax collection fees. The remaining support coming from General Fund revenues. This program is responsible for the fiduciary role of collecting property taxes levied for all the taxing districts in Multnomah County which totaled \$1.1 Billion for FY 07/08 providing approximately \$265M or 65% of the County's General Fund revenue.

Significant Program Changes

Last year this program was: #72029, A&T -Property Tax Collection

In considering organizational structure it was determined that the Personal Property Appraisal and Personal Property Collection units should be combined into one unit. The expectation is greater efficiency through alignment of valuation and collection efforts, crosstraining, and up-to-date, shared information regarding customer accounts. This is expected to improve collection of delinquent accounts - 3.0 FTE were transferred to the Assessment & Collection -Personal Property, Offer #72040.