

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

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 about 12,000 telephone calls and 1,700 in-person inquiries annually. Additionally, CAST now assists the Tax Information Unit during peak call times, responding to an additional 1,000 calls per year. The staff opens, sorts and files over 20,000 business Personal Property returns annually. CAST researches sale listings 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 (FY06-07)	Current Year Purchased (FY07-08)	Current Year Estimate (FY07-08)	Next Year Offer (FY08-09)
Output	Process Business Personal Property Returns	22,892	20,000	23,000	23,000
Outcome	Assessed Value in Millions Placed on the Personal Property Tax Roll	2,520	2,450	2,500	2,500
Output	Sales Researched	0	0	32,000	30,000
Output	Field Appraisal Packets Prepared for Appraisers	26,307	30,000	25,000	25,000

Performance Measure - Description

✔ **Measure Changed**

Last year, this offer included two performance measures about reviewing appraisal records. Not only have those two measures been discontinued, the entire project was abandoned shortly after its onset. Therefore, there are no results to report. However, overall production reporting in CAST has been improved. A new measure has been added this year: "Sales Research." There has also been a significant reporting change that better reflects appraisal support: The former measure, "Appraisal Packets Prepared" is now called "Appraisal Records Prepared," which counts each work product individually instead of by batch. The number of packets prepared for 2006-07 was 526. Lastly, the measure called "Process and Code Personal Property Returns" has been changed to just "Process." The coding function is now performed in the Personal Property Appraisal Unit.

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
Program Expenses	2008	2008	2009	2009
Personnel	\$678,952	\$0	\$701,277	\$0
Materials & Supplies	\$13,650	\$0	\$11,650	\$0
Internal Services	\$134,050	\$0	\$141,061	\$0
Subtotal: Direct Exps:	\$826,652	\$0	\$853,988	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$826,652	\$0	\$853,988	\$0
Program Total:	\$826,652		\$853,988	
Program FTE	9.50	0.00	9.50	0.00
Program Revenues				
Intergovernmental	\$200,000	\$0	\$75,600	\$0
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$200,000	\$0	\$75,600	\$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: #72036, A&T-Property Assessment -Central Appraisal Support