

Priority: Accountability
Program Offer Type: Existing Operating
Related Programs:

Lead Agency: Tax Supervising &
Program Contact: Tom Linhares

Program Characteristics:

Executive Summary

The Tax Supervising and Conservation Commission (TSCC) reviews the budget and tax levying authority of all taxing districts that have more real market value in Multnomah County than in any other county. The Commission conducts hearings on the largest taxing district's budget (population exceeding 200,000) and must certify any recommendations and/or objections for all districts prior to the district adopting its budget each year.

Program Description

There are five commissioners, appointed by the Governor. Administrative employees, currently 2.4 FTE are appointed by the Commission.

The Commission serves citizens by providing an extensive review of the budgets of the 39 local governments within its jurisdiction. The reviews are both procedural and substantive in nature. Procedural checks establish compliance with local budget law: including such steps as verifying that the approved tax levies are within the constitutional limits and substantiated by budgets, ensuring that public notice requirements have been met and validating that financial information provides adequate detail. A substantive review of program content, the reasonableness of estimates and coordination of financial planning among various units of government is also performed. These types of review and the certification process distinguish TSCC from other regulatory bodies which do not receive copies of the budget document. TSCC's review also differs from the comprehensive audit in that our review is conducted prior to the adoption of the budget and can therefore prevent errors from occurring.

The Commission is required by law to publish an annual report of local governments' budgets, indebtedness, property taxes and other financial information. The report is often cited by citizen activists, news media and government officials as the most comprehensive source of budget and property tax information available in the entire state.

Program Justification

The Commission provides an independent and objective forum, by way of public hearings, at which citizens may obtain information and express their views regarding the budgets of government at all levels in the County. Commission members represent the public at these hearings by asking questions indicative of the community at large. The Commission holds additional public hearings throughout the year on supplemental budgets of the districts and on every new local option levy or bond issue measure placed before the voters. Many citizens and public officials rely on TSCC's annual report for budget and property tax information that is clear, concise and objective.

TSCC ensures that violations of local budget law are minimized, especially if the error results in a property tax levy that exceeds authority. TSCC works closely with the county assessor's office as a double check that property tax levies are entered and calculated accurately. TSCC's efforts seek to make the financial affairs of local governments at all levels more accountable to the citizens we serve.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY07-08)	Current Year Purchased (FY08-09)	Current Year Estimate (FY08-09)	Next Year Offer (FY09-10)
Output	Provide training and technical assistance for districts' budget staffs	10	10	18	15
Outcome	Reduce the # of objections and recommendations in TSCC certification letters	23	10	22	8
Output	Conduct public hearings on budgets & property tax measures for taxing districts	23	0	16	20

Performance Measure - Description

By reducing the number of errors that are made taxing districts gain credibility with the citizens that they serve. The ideal result would be to have all taxing districts under TSCC's jurisdiction complete their budget process with no objections or recommendations included in the TSCC Certification Letter.

Legal/Contractual Obligation

TSCC is mandated by ORS 294.605 to 294.705. Counties with a tax supervising and conservation commission are required to establish an account in the general fund for purposes of funding the expenditures of the commission, "as submitted", up to a maximum of \$280,000 (ORS 294.630).

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2009	2009	2010	2010
Personnel	\$258,981	\$0	\$267,755	\$0
Contracts	\$9,500	\$0	\$1,500	\$0
Materials & Supplies	\$8,578	\$0	\$7,723	\$0
Internal Services	\$2,668	\$0	\$2,948	\$0
Subtotal: Direct Exps:	\$279,727	\$0	\$279,926	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$279,727	\$0	\$279,926	\$0
Program Total:	\$279,727		\$279,926	
Program FTE	2.40	0.00	2.40	0.00
Program Revenues				
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

General Fund program.

Significant Program Changes

Last year this program was: #10006, Tax Supervising & Conservation Commission

TSCC's duties are largely spelled out in statute, so changes in our operations are minimal from year to year. This is especially true given that our funding has not increased since 1999 and it is getting more difficult to stay within our maximum allocation of \$280,000 with the ever increasing health insurance and other fringe benefit costs. In a joint effort with the County, a bill has been introduced for consideration by the 2009 Legislative Session to require taxing districts under TSCC's jurisdiction to pay one-half of the net operating costs of the commission. This should result in approximately \$100,000 of new revenue for the county. TSCC may also take the lead in updating local budget law statutes for consideration by the 2011 Legislative Session.