

**Priority:** Accountability  
**Program Offer Type:** Administration  
**Related Programs:** 72037, 72038, 72039, 72040, 72041, 72042, 72043, 72044, 72045, 72046, 72047, 72048A, 72049, 72050

**Lead Agency:** County Management  
**Program Contact:** Randy Walruff

**Program Characteristics:**

**Executive Summary**

The Division of Assessment Recording & Taxation(DART) Administration Program performs the Assessor and Tax Collector functions required by statute and manages all Property Tax Collection and Property Tax Assessment functions as well as certain County Clerk Functions(Recording, Marriage Licenses, Domestic Partnerships, and Board of Property Tax Appeal), and monitors all processes for statutory compliance. Provides leadership, policy, program, fiscal, and operational oversight.

**Program Description**

This program performs the duties of the County Assessor including certifying the property tax roll for collection which includes maintaining Real Market Value on over 330,000 real and personal property accounts and capturing/calculating Measure 50 "exception value" defined as new construction, renovation or remodeling which increases total Assessed Value of taxing districts. It also performs the duties of the Tax Collector who certifies the billing, collecting, and distribution of over \$1.1 billion in property taxes. Coordinates strategic direction, budget preparation, work plans, and process/technological improvements. Monitors statutory compliance and sets expectations for over 500,000 customer service interactions. Handles human resource related and organizational development activities. Manages purchasing, contracting, accounts payable and grant accounting; monitors annual expenditures and revenues; Manages preparation and submittal of the annual County Assessment Function Funding Account (CAFFA) Grant Document and Annual Appraisal Work Plan to the Oregon Department of Revenue.

**Program Justification**

This program supports and provides leadership that ensures all property is valued accurately and taxed fairly as required by the Oregon State Constitution, Oregon Revised Statutes (ORS) and Oregon Department of Revenue (DOR) Administrative Rules. Program ensures the collection of property taxes in a timely manner that is fair and equitable to all taxpayers and maintains accurate accessible property ownership and property descriptions that are used in the production of county property tax maps. The program is provides responsive, quality customer service to taxpayers for which the interactions may be the only "face of local government" they see.

**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	Total Number of Property Tax Accounts Administered	338,813	346,000	343,000	348,000
Outcome	Percent Acceptable Compliance Reports Required by Oregon Department of Revenue	100.0%	100.0%	100.0%	100.0%
Efficiency	Administrative Costs as a Percent of Actual Expenditures	5.3%	5.0%	5.4%	6.5%
Efficiency	Cost of Collection per Account (in Dollars)	4	4	4	4

**Performance Measure - Description**

The percent of required compliance reports received and accepted by the Department of Revenue(Grant document, Appraisal Plan, Ratio Study)implies adequacy of DART operations and uniform taxation. The original goal was to maintain administrative costs at 5% of the actual total DART expenditures. In FY08 actual costs increased due to A&T System Replacement project administrative costs. In FY09 two FTE were transfered into the Administration Program; the percentage is now approximately 6.5% of division expenditures. The cost of collection per account will fluctuate somewhat from year to year depending on the number of personnel vacancies and materials and services expenditures. The actual cost per account for FY 07/08 was \$4.25.

## Legal/Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 92,205,294,305-312, and 321. 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 DART is already at the minimally acceptable staffing level to perform their functions. 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	2009	2009	2010	2010
Personnel	\$752,343	\$0	\$820,312	\$0
Contracts	\$6,848	\$0	\$2,000	\$0
Materials & Supplies	\$52,597	\$0	\$37,930	\$0
Internal Services	\$173,372	\$0	\$151,608	\$0
Subtotal: Direct Exps:	<b>\$985,160</b>	<b>\$0</b>	<b>\$1,011,850</b>	<b>\$0</b>
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total GF/non-GF:	<b>\$985,160</b>	<b>\$0</b>	<b>\$1,011,850</b>	<b>\$0</b>
Program Total:	<b>\$985,160</b>		<b>\$1,011,850</b>	
Program FTE	5.00	0.00	7.00	0.00
<b>Program Revenues</b>				
Fees, Permits & Charges	\$145,729	\$0	\$75,000	\$0
Intergovernmental	\$190,575	\$0	\$214,200	\$0
Other / Miscellaneous	\$64	\$0	\$0	\$0
Program Revenue for Admin	\$0	\$0	\$0	\$0
<b>Total Revenue:</b>	<b>\$336,368</b>	<b>\$0</b>	<b>\$289,200</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the State funded County Assessment Function Funding Account (CAFFA) Grant averages approximately 25% reimbursement of expenditures. Program General Fund revenue of \$75K is from document recording fees allocated to County A&T programs (5% of the \$10 per document Recording Fee for the maintenance of county property tax systems). The remaining support is from General Fund revenues.

## Significant Program Changes

✔ Significantly Changed

**Last year this program was:** #72030, DCM - Assessment & Taxation Administration

Added Assessment Manager position to Administration on special assignment for Litigation Management, Appraisal Training & Development and Data Conversion for A&T System Replacement Project. Reclassified 1 FTE to A&T Administrative Assistant and transferred into Administration Program to provide additional support for budgeting, procurement & contracts administration. Net Increase of 2.00 FTE.