

**Priority:** Accountability **Lead Agency:** County Management  
**Program Offer Type:** Existing Operating **Program Contact:** Cindy Swick  
**Related Programs:** 72036, 72037, 72038, 72041, 72043, 72045, 72046, 72047, 72048A, 72050

**Program Characteristics:**

**Executive Summary**

The Ownership program is responsible for making real property ownership changes and adding sale information, when applicable, to the tax roll. Through examination of recorded and unrecorded documents, this program must verify the documentation and ensure that it is acceptable for transfers to take place. The Ownership program maintains a transaction file for complex transfers, which is maintained for permanent retention on microfilm. Program staff interact with the public and internal staff both on the phone and at a public counter.

**Program Description**

The Ownership program updates and maintains the ownership for the majority of real property tax accounts. Recorded documents (deeds, contracts, assignments etc) are the most common type of instruments used to update the roll. Additional, unrecorded documentation, is often used for name changes to the roll. This documentation includes marriage certificates, court orders (if the event occurred in Multnomah County), and death certificates. Providing up-to-date and precise information is essential and assists with eliminating unnecessary frustration from taxpayers and staff alike. The Tax Collector relies on the information provided by the Ownership section to ensure that tax bills are sent out to the appropriate taxpayers and that the address used is valid. Another area relying on information from the Ownership section is the exemptions section. When property is in exempt status but changes to non-exempt status (or vice versa) due to a sale, the Ownership section notifies the exemption staff weekly of changes which may affect their records. Approximately 39,000 transfers were processed in FY07-08 with an average number of three days taken to complete the transfer.

**Program Justification**

This program contributes to the Division of Assessment Recording and Taxation by maintaining up-to-date accessible property ownership and property description records. This information is used in the production of tax statements and county property tax maps. Current ownership ensures that the correct owner is assessed the correct amount thus the tax is distributed as equitably as possible. 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 (FY07-08)	Current Year Purchased (FY08-09)	Current Year Estimate (FY08-09)	Next Year Offer (FY09-10)
Output	Number of Ownership Changes Processed	29,737	35,000	35,000	28,000
Outcome	Average Number of Days to Complete Ownership Change	3	3	3	2

**Performance Measure - Description**

✔ **Measure Changed**

"Number of New Accounts Created Due to Plats and Condominiums" is no longer combined with the Ownership program as a performance measure.

## Legal/Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 92, 93, 199, 205, 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 (A&T) staffing. The DOR has determined that DART staffing is already at the minimally acceptable level to perform their A&T 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
	2009	2009	2010	2010
<b>Program Expenses</b>				
Personnel	\$372,936	\$0	\$515,877	\$0
Contracts	\$9,355	\$0	\$0	\$0
Materials & Supplies	\$29,035	\$0	\$3,753	\$0
Internal Services	\$153,317	\$0	\$96,523	\$0
Subtotal: Direct Exps:	<b>\$564,643</b>	<b>\$0</b>	<b>\$616,153</b>	<b>\$0</b>
Administration	\$64,419	\$66	\$56,763	\$0
Program Support	\$137,853	\$0	\$65,009	\$0
Subtotal: Other Exps:	<b>\$202,272</b>	<b>\$66</b>	<b>\$121,772</b>	<b>\$0</b>
Total GF/non-GF:	<b>\$766,915</b>	<b>\$66</b>	<b>\$737,925</b>	<b>\$0</b>
Program Total:	<b>\$766,981</b>		<b>\$737,925</b>	
Program FTE	6.00	0.00	7.15	0.00
<b>Program Revenues</b>				
Fees, Permits & Charges	\$68,953	\$0	\$0	\$0
Intergovernmental	\$148,939	\$0	\$130,500	\$0
Other / Miscellaneous	\$123	\$0	\$0	\$0
Program Revenue for Admin	\$37,342	\$0	\$27,012	\$0
<b>Total Revenue:</b>	<b>\$255,357</b>	<b>\$0</b>	<b>\$157,512</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, with remaining support from General Fund revenues.

## Significant Program Changes

✔ Significantly Changed

**Last year this program was:** #72031, DCM - Assessment & Taxation -Records Management

Last year the program offer for Records Management included activities which have been segregated into two programs for FY10: GIS/Parcel Management (#72041) and Ownership (#72039). Due to reorganization of division staffing to new programs, 4.10 FTE were transferred from former Records Management Program, 2.00 FTE from former Central Appraisal Support Program, and 1.05 FTE from former Tax Information (Tax Collection) Program into the new Ownership Program.