

Priority: Accountability **Lead Agency:** County Management
Program Offer Type: Existing Operating **Program Contact:** June Tilgner
Related Programs: 72036, 72037, 72038, 72039, 72043, 72046, 72047, 72050

Program Characteristics:

Executive Summary

The DART GIS & Parcel Management program creates and maintains official county maps for property taxation purposes; maintains the base map for the County's Geographic Information System (GIS) maintains property information and property tax roll descriptions and provides direct customer service to property owners, taxpayers and the community.

Program Description

This program maintains the official Multnomah County Assessor maps that include property, taxing district, assessment neighborhood and urban renewal boundaries. It processes subdivisions, condominiums and partition plats; annexations or changes to taxing district and urban renewal boundaries; County road filings; and processes changes to government exemptions. This program provides direct customer service.

Program Justification

The GIS & Parcel Management program maintains up-to-date accessible property descriptions, county property tax maps and GIS. Current ownership and timely created accounts ensure that the correct owner is assessed the correct amount thus ensuring the tax is distributed as equitably as possible. The program accurately maintains tax maps that are used to describe taxing district and urban renewal boundaries, process subdivisions, condominiums, partition plats, describe annexations and County road filings. Developed databases enable related work units to access shared data reducing transfer time and paper records. This program also contributes GIS mapping data to the Department of Revenue Oregon Map (ORMAP) program providing a state-wide property tax parcel base map that is digital, publicly accessible and continually maintained.

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 New Tax Roll Accounts Created	7,195	7,000	3,400	3,500
Outcome	Average number of Changes per FTE	0	0	0	12,500
Output	Number of Mapping & Tax Roll Changes	0	0	0	100,100

Performance Measure - Description

The number of New Tax Roll Accounts created is affected by the volume of new plats, condominiums, and subdivisions recorded. There was a significant decrease in the volume during the FY09 and the current expectation is for it to level off in the FY10. The number of Mapping & Tax Roll Changes is a new performance measure for FY10.

Legal/Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 86,92,93,100,198,199,222,227,271,274,275,306-308,312,368,457,477,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 staffing is at the minimally acceptable level to perform the A&T 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	2009	2009	2010	2010
Personnel	\$1,255,754	\$102,845	\$848,601	\$55,620
Contracts	\$7,500	\$12,000	\$7,500	\$24,640
Materials & Supplies	\$58,889	\$2,721	\$49,071	\$0
Internal Services	\$313,268	\$2,434	\$146,590	\$2,183
Subtotal: Direct Exps:	\$1,635,411	\$120,000	\$1,051,762	\$82,443
Administration	\$70,845	\$0	\$103,412	\$0
Program Support	\$181,923	\$0	\$112,914	\$0
Subtotal: Other Exps:	\$252,768	\$0	\$216,326	\$0
Total GF/non-GF:	\$1,888,179	\$120,000	\$1,268,088	\$82,443
Program Total:	\$2,008,179		\$1,350,531	
Program FTE	16.50	0.00	10.00	0.00
Program Revenues				
Fees, Permits & Charges	\$20,000	\$0	\$15,000	\$0
Intergovernmental	\$491,400	\$120,000	\$223,200	\$82,443
Program Revenue for Admin	\$68,690	\$0	\$49,690	\$0
Total Revenue:	\$580,090	\$120,000	\$287,890	\$82,443

Explanation of Revenues

Participation in the State funded County Assessment Function Funding Account (CAFFA) Grant averages approximately 25% reimbursement of expenditures. Program revenue of \$15,000 is from fees for copies of A&T records and \$120,000 from State Dept of Revenue Grants for participation in the development of the statewide GIS mapping system. The remaining support is from General Fund revenues.

Significant Program Changes

✔ Significantly Changed

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

Last year, the Records Management Program included activities related to Ownership of Real Property. Due to reorganization, for FY10 this activity is reflected in a new operating program "DCM-DART-Ownership" (see Program #72039). 4.10 FTE were transferred from former Records Management Program to the new Ownership Program; 2.40 FTE were transferred to new Customer Service Program.