

Lead Agency: County Management

Program Contact: Cindy Swick

Program Offer Type: Existing Operating

Related Programs: 72036, 72037, 72038, 72041, 72043, 72045, 72046, 72047, 72048, 72049, 72050

Program Characteristics:

Executive Summary

The Ownership Program, within the Division of Assessment, Recording and Taxation (DART), 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 the documentation 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 phones 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, such as deeds, contracts and assignments, are the most common type of instruments used to update the tax roll with correct names and mailing addresses. Additionally, unrecorded documentation is often used for name changes to the tax roll. This documentation includes marriage records, court orders, and death certificates. Providing up-to-date and precise information is essential and assists with eliminating unnecessary frustration from taxpayers and staff. The Tax Collector relies on the information provided by the Ownership program to ensure that tax bills are sent out to the appropriate taxpayers and that the address used is valid. The Ownership program monitors certain types of accounts for notification to other areas throughout the organization.

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 (FY08-09)	Current Year Purchased (FY09-10)	Current Year Estimate (FY09-10)	Next Year Offer (FY10-11)
Output	Number of Ownership Changes Processed	28,400	28,000	28,000	28,000
Outcome	Average Number of Days to Complete Ownership Changes	2	2	2	2

Performance Measure - Description

The "Number of Ownership Changes Processed" is a combination of ownership changes processed from actual recorded deeds (80%) and ownership changes transferred with unrecorded documents (20%).

The "Average Number of Days to Complete Ownership Changes" is tracked manually by staff, logging the date they began to work the batch of documents and the date they logged the batch back into the tracking book. Those numbers are then combined and divided by actual number of working days in the Fiscal Year.

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 Department 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
Program Expenses	2010	2010	2011	2011
Personnel	\$424,357	\$0	\$455,477	\$0
Materials & Supplies	\$3,753	\$0	\$3,758	\$0
Internal Services	\$96,523	\$0	\$99,858	\$0
Total GF/non-GF:	\$524,633	\$0	\$559,093	\$0
Program Total:	\$524,633		\$559,093	
Program FTE	6.15	0.00	6.15	0.00
Program Revenues				
Intergovernmental	\$130,500	\$0	\$135,450	\$0
Total Revenue:	\$130,500	\$0	\$135,450	\$0

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: #72039, DCM-DART Ownership

As a result of operational efficiencies, 1 FTE A&T Tech 1 (vacant) was reclassified to Appraiser 2 and transferred from Ownership to Commercial Appraisal. (See Commercial Appraisal Program changes) for a net reduction of 1 FTE.