

Lead Agency: County Management

Program Contact: Gary Bartholomew

Program Offer Type: Existing Operating

Related Programs: 72036, 72037, 72043, 72044, 72048, 72050

Program Characteristics:

Executive Summary

The Tax Revenue Management Program administers the County Tax Collector responsibilities. The program manages the collection, accounting and distribution of property tax revenues and assessments for over 60 Multnomah County taxing districts and several state agencies. Revenue from past due interest is also accounted for and a portion distributed to the County Assessment and Taxation Fund.

Program Description

The Tax Revenue Management Program sends property tax statements, collects current and delinquent property taxes and various fees, issues property tax refunds, distributes tax revenues to taxing districts in Multnomah County, and performs accounting, auditing and reporting services. The program processes foreclosures, tax roll corrections, bank adjustments, senior and disabled citizen tax deferral applications, and manufactured structure ownership changes. 380,000 tax statements are sent annually and \$1.2 billion in property taxes is levied for collection. Almost 400,000 payment and accounting transactions are processed annually.

This program collects and distributes property taxes in a timely, efficient and equitable manner. The program provides responsive, accurate, quality customer service to taxpayers and other government agencies while complying with property tax laws. The program is implementing new service delivery options to improve efficiency. Tax statement printing costs have been significantly reduced through streamlining and outsourcing. Payment processing alternatives are being evaluated for cost savings and efficiencies. Customer use of electronic payment continues to increase significantly. Additional credit card options and payment by phone have been implemented. Roll corrections and issuance of tax refunds are monitored closely for efficiencies and minimization of interest paid on refunds. Delinquencies are monitored closely and addressed effectively.

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	Property Tax Statements Issued	373,761	380,000	380,000	380,000
Outcome	Percentage of Current Year Property Taxes Collected	96.4%	97.0%	96.5%	97.0%
Outcome	Tax Collected Via Electronic Payment (in Dollars)	27,316,988	40,000,000	35,000,000	45,000,000

Performance Measure - Description

Property Tax Statements Issued each year includes the November, February, May trimesters and the delinquent real property statements.

Legal/Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 311 and 312. 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 the staffing level for DART is already at the minimally acceptable 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	2010	2010	2011	2011
Personnel	\$819,663	\$0	\$865,823	\$0
Contracts	\$35,124	\$0	\$38,600	\$0
Materials & Supplies	\$86,000	\$0	\$83,869	\$0
Internal Services	\$388,250	\$0	\$379,894	\$0
Total GF/non-GF:	\$1,329,037	\$0	\$1,368,186	\$0
Program Total:	\$1,329,037		\$1,368,186	
Program FTE	10.00	0.00	11.00	0.00
Program Revenues				
Fees, Permits & Charges	\$305,000	\$0	\$360,700	\$0
Intergovernmental	\$310,200	\$0	\$331,100	\$0
Other / Miscellaneous	\$500	\$0	\$500	\$0
Total Revenue:	\$615,700	\$0	\$692,300	\$0

Explanation of Revenues

Participation in the State funded County Assessment Function Funding Account (CAFFA) Grant averages approximately 25% reimbursement of expenditures. Program revenues of \$361,200 are from service fees including foreclosure fees, title search fees, exemption late filing fees, delinquent personal property tax warrant & warrant recording fees, mobile home ownership transfer fees, and other miscellaneous tax collection & copy fees. The remaining support comes from General Fund revenues.

Significant Program Changes

Last year this program was: #72040, DCM-DART- Tax Revenue Management