

Lead Agency: County Management

Program Contact: June Tilgner

Program Offer Type: Existing Operating

Related Programs: 72036, 72037, 72038, 72039, 72043, 72046, 72047, 72048, 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

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, and partition plats, and describe annexations and County road filings. Program staff develop databases that enable related work units access to shared data reducing transfer time and paper records. This program also contributes GIS mapping data to the Department of Revenue Oregon Map (ORMAP) program which provides a state-wide property tax parcel base map that is digital, publicly accessible and continually maintained. Direct customer service is provided to property owners, taxpayers and the community.

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 New Tax Roll Accounts Created	2,382	3,500	755	830
Outcome	Average Number of Changes per FTE	0	12,500	16,500	14,000
Output	Number of Mapping & Tax Roll Changes	0	100,100	250,000	225,500

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 continued in FY10. The number of Mapping & Tax Roll Changes is a new performance measure for FY10 and was difficult to estimate. The actual number is higher than originally estimated due to the additional audits and data clean-up activities that have taken place this year.

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	2010	2010	2011	2011
Personnel	\$808,663	\$55,620	\$869,526	\$0
Contracts	\$7,500	\$24,640	\$6,400	\$24,229
Materials & Supplies	\$49,071	\$0	\$49,514	\$0
Internal Services	\$146,590	\$2,183	\$170,666	\$412
Total GF/non-GF:	\$1,011,824	\$82,443	\$1,096,106	\$24,641
Program Total:	\$1,094,267		\$1,120,747	
Program FTE	10.00	0.00	10.00	0.00
Program Revenues				
Fees, Permits & Charges	\$15,000	\$0	\$30,000	\$0
Intergovernmental	\$223,200	\$82,443	\$265,300	\$24,641
Total Revenue:	\$238,200	\$82,443	\$295,300	\$24,641

Explanation of Revenues

Participation in the State funded County Assessment Function Funding Account (CAFFA) Grant averages approximately 25% reimbursement of expenditures. Program revenue of \$30,000 is from fees for copies of A&T records and \$24,641 is 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

Last year this program was: #72041, DCM-DART-GIS & Parcel Management