

**Lead Agency:** County Management

**Program Contact:** Randy Walruff

**Program Offer Type:** Administration

**Related Programs:** 72037, 72038, 72039, 72040, 72041, 72042, 72043, 72044, 72045, 72046, 72047, 72048, 72049, 72050

**Program Characteristics:** In Target, Climate Action Plan

**Executive Summary**

The Division of Assessment Recording & Taxation (DART) Administration Program performs the Assessor and Tax Collector functions required by statute and manages all Property Tax Collection and Property Tax Assessment functions as well as certain County Clerk functions (Recording, Marriage Licenses, Domestic Partnerships, and Board of Property Tax Appeals) and monitors all processes for statutory compliance. Provides leadership, policy, program, fiscal and operational oversight.

**Program Description**

DART Administration program performs the duties of the County Assessor including certifying the property tax roll for collection, maintaining Real Market Value on over 340,000 real and personal property accounts, and capturing/calculating Measure 50 "exception value" defined as new construction, renovation or remodeling which increases total Assessed Value of taxing districts. It also performs the duties of the Tax Collector who certifies the billing, collecting, and distribution of over \$1.2 billion in property taxes. DART Administration plans, manages, directs, facilitates and coordinates the activities of the division; is responsible for development and oversight of the budget, financial planning & monitoring, employee performance management and training, strategic direction, tactical/resource planning, program measurements and evaluation, policy development, work plans, and process/technology improvements, including the new Assessment and Taxation System. Administration monitors statutory compliance, oversees over 500,000 customer service interactions, provides internal and external communications, prepares and submits the annual County Assessment Function Funding Account (CAFFA) Grant Document and Annual Appraisal Work Plan to the Oregon Department of Revenue. Administration supports and provides leadership that ensures all property is valued accurately and taxed fairly as required by the Oregon State Constitution, Oregon Revised Statutes and Oregon Dept of Revenue Administrative Rules. This Program ensures the collection of property taxes in a timely manner that is fair & equitable to all taxpayers and maintains accurate, accessible property ownership records and property descriptions that are used in the production of county property tax maps. The Program provides responsive, quality customer service to taxpayers for which the interactions may be the only "face of local government" they see. DART has taken steps toward achieving CAP Item #18-8 Local Government Operations, by increasing use of e-files and e-business, and participation in waste recycling efforts, leading to an overall reduction in paper use and paper waste. Operational impacts include a reduction in the number of file cabinets, contributing to a reduced facilities footprint.

**Performance Measures**

Measure Type	Primary Measure	Previous Year Actual (FY09-10)	Current Year Purchased (FY10-11)	Current Year Estimate (FY10-11)	Next Year Offer (FY11-12)
Output	Total Number of Property Tax Accounts Administered	340,158	342,000	341,000	341,000
Outcome	Percent Acceptable Compliance Reports Required by Oregon Department of Revenue	100.0%	100.0%	100.0%	100.0%
Efficiency	Administrative Costs as a Percent of Actual Expenditures	6.0%	5.0%	5.0%	5.0%
Efficiency	Cost of Collection per Account (in Dollars)	3	3	3	3

**Performance Measure - Description**

The percent of required compliance reports received and accepted by the Department of Revenue (Grant document, Appraisal Plan, Ratio Study) implies adequacy of DART operations and uniform taxation. The goal is to maintain administrative costs at 5% of total DART operating program expenditures. FY09 Actual was 5.8%. In FY10 two FTE added to Admin, Actual was 6%. In FY11, 2 FTE moved out of Admin & Actual is estimated at 5%. In FY12 added 1 FTE, estimated is 5%. The cost of collection per account will fluctuate depending on the number of personnel vacancies and other expenditures. The actual cost per account for FY08 was \$4.25, for FY09 was \$3.26; for FY10 was \$3.52; for FY11 estimated \$3.60; for FY12 estimated \$3.60.

## Legal/Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305-312 and 321. 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 staffing. The DOR has determined that DART is already at the minimally acceptable staffing 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
<b>Program Expenses</b>	2011	2011	2012	2012
Personnel	\$525,264	\$0	\$602,219	\$0
Contracts	\$2,000	\$0	\$2,000	\$0
Materials & Supplies	\$41,914	\$0	\$103,401	\$0
Internal Services	\$168,787	\$0	\$120,214	\$0
<b>Total GF/non-GF:</b>	<b>\$737,965</b>	<b>\$0</b>	<b>\$827,834</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$737,965</b>		<b>\$827,834</b>	
Program FTE	5.00	0.00	6.00	0.00
<b>Program Revenues</b>				
Fees, Permits & Charges	\$85,000	\$0	\$90,000	\$0
Intergovernmental	\$178,500	\$0	\$203,400	\$0
<b>Total Revenue:</b>	<b>\$263,500</b>	<b>\$0</b>	<b>\$293,400</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Account (CAFFA) Grant, which supports Assessment & Taxation Programs, provides reimbursement of approximately 25% of program expenditures. Total annual Multnomah County share of CAFFA is estimated at \$3.6 Million, with \$203,400 allocated to the DART Administration Program. Program General Fund revenue of \$90,000 is from document recording fees allocated to County Assessment and Taxation Programs (5% of the \$10 per document Recording Fee for the maintenance of county property tax systems.) Document Recording fees may vary annually based upon economic factors affecting the real estate market and the number of documents being recorded. The annual estimated fee revenue is based upon historical trends. The remaining Program support is from General Fund revenues.

## Significant Program Changes

✔ Significantly Changed

**Last year this program was:** #72036, DCM - Div of Assessment, Recording & Taxation Administration  
Due to a division reorganization, added 1.00 FTE Vacant position from Program #72037 DCM-DART Customer Service; a reclassification is pending (classification TBD).