

Lead Agency: County Management

Program Contact: Sally Brown

Program Offer Type: Existing Operating

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

Program Characteristics: In Target

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 ownership 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 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 expected by the public as well as our 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 DART 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 (FY09-10) | Current Year Purchased (FY10-11) | Current Year Estimate (FY10-11) | Next Year Offer (FY11-12) |
|--------------|--|--------------------------------|----------------------------------|---------------------------------|---------------------------|
| Output | Number of Ownership Changes Processed | 25,000 | 28,000 | 25,000 | 25,000 |
| 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 and ownership changes transferred with unrecorded documents (approximately 5% of transfers are from unrecorded documentation).

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 |
|-------------------------|-----------------------|----------------------|-----------------------|----------------------|
| | 2011 | 2011 | 2012 | 2012 |
| Program Expenses | | | | |
| Personnel | \$455,477 | \$0 | \$428,221 | \$0 |
| Materials & Supplies | \$3,758 | \$0 | \$3,228 | \$0 |
| Internal Services | \$99,858 | \$0 | \$86,196 | \$0 |
| Total GF/non-GF: | \$559,093 | \$0 | \$517,645 | \$0 |
| Program Total: | \$559,093 | | \$517,645 | |
| Program FTE | 6.15 | 0.00 | 5.50 | 0.00 |
| Program Revenues | | | | |
| Intergovernmental | \$135,450 | \$0 | \$127,080 | \$0 |
| Total Revenue: | \$135,450 | \$0 | \$127,080 | \$0 |

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 \$127,080 allocated to the Ownership Program. Remaining program support is from General Fund revenues.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72039, DCM - DART Ownership

Due to a reorganization personnel changes as follows: 1.00 FTE A&T Tech 1 transferred to Program #72037 DCM-DART Customer Service. Management positions reallocated to this program: increased allocation of Program Mgr 1 by .05 FTE and added Operations Supervisor allocation of .40 FTE. NET Overall reduction of .65 FTE for this program.