

Lead Agency: County Management

Program Contact: Sally Brown

Program Offer Type: Existing Operating

Related Programs: 72036, 72037, 72038, 72039, 72043, 72046, 72047, 72048, 72050

Program Characteristics: In Target

Executive Summary

The Division of Assessment, Recording and Taxation (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 is responsible for maintaining accurate tax maps 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 (FY09-10)	Current Year Purchased (FY10-11)	Current Year Estimate (FY10-11)	Next Year Offer (FY11-12)
Output	Number of New Tax Roll Accounts Created	901	830	400	450
Outcome	Average Number of Changes per FTE	15,962	14,000	20,000	20,000
Output	Number of Mapping & Tax Roll Changes	240,155	225,500	97,290	100,000

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	2011	2011	2012	2012
Personnel	\$869,526	\$0	\$778,358	\$0
Contracts	\$6,400	\$0	\$3,000	\$0
Materials & Supplies	\$49,514	\$0	\$45,037	\$0
Internal Services	\$170,666	\$0	\$147,253	\$0
Total GF/non-GF:	\$1,096,106	\$0	\$973,648	\$0
Program Total:	\$1,096,106		\$973,648	
Program FTE	10.00	0.00	8.40	0.00
Program Revenues				
Fees, Permits & Charges	\$30,000	\$0	\$0	\$0
Intergovernmental	\$265,300	\$0	\$239,040	\$0
Total Revenue:	\$295,300	\$0	\$239,040	\$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 \$239,040 allocated to the GIS/Parcel Management Program. Remaining program support is from General Fund revenues.

Significant Program Changes

✔ Significantly Changed

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

1 FTE (Vacant GIS Cartographer Sr) transferred from this program to Program Offer #72050 DCM-DART Applications Support, in order to respond to GIS business requirements of new A&T Software System. Due to a division reorganization, reallocated 1.00 FTE AT Technician 1 to Program #72037 DCM-DART Customer Service; and added a reallocation of .20 FTE Program Mgr 1 and .20 FTE Sr. Valuation Manager to this program. Net Overall decrease of 1.60 FTE for this Program.