

Lead Agency: County Management

Program Contact: Randy Walruff

Program Offer Type: Administration

Related Programs: 72024, 72025, 72026, 72027, 72028, 72029, 72030, 72031, 72032, 72033, 72034, 72035, 72037, 72038

Program Characteristics: In Target

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); monitors all processes for statutory compliance, certifying the property tax roll for collection, maintaining values on over 340,000 property tax accounts and collection and distribution of over \$1.2 billion in property taxes; provides leadership and strategic direction; plans, manages, directs, and coordinates the activities of the division; provides fiscal and operational oversight; employee development and performance management, tactical/resource planning, program measurement and evaluation and process/technology improvements.

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, and coordinates the activities of the division; is responsible for strategic direction, policy development, financial planning, employee development and performance management, tactical/resource planning, program measurements and evaluation, 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 quality customer service to taxpayers. 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 and contributing to a reduced facilities footprint.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY10-11)	Current Year Purchased (FY11-12)	Current Year Estimate (FY11-12)	Next Year Offer (FY12-13)
Output	Total Number of Property Tax Accounts Administered	339,698	341,000	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	4.3%	5.0%	4.5%	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. FY 2010 Actual was 6%. FY 2011 Actual was 4.3%. In FY 2012 estimated is 4.5%. In FY 2013 estimate is 5%. The cost of collection per account will fluctuate depending on costs. FY 2010 actual cost/account = \$3.52; FY 2011 = \$3.69; est FY 2012 = \$3.52, FY 2013 est. = \$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
Program Expenses	2012	2012	2013	2013
Personnel	\$611,377	\$0	\$669,323	\$0
Contracts	\$22,000	\$0	\$2,000	\$0
Materials & Supplies	\$683,401	\$0	\$141,508	\$0
Internal Services	\$113,216	\$0	\$122,486	\$0
Total GF/non-GF:	\$1,429,994	\$0	\$935,317	\$0
Program Total:	\$1,429,994		\$935,317	
Program FTE	5.00	0.00	6.00	0.00
Program Revenues				
Fees, Permits & Charges	\$90,000	\$0	\$80,000	\$0
Intergovernmental	\$216,960	\$0	\$221,299	\$0
Total Revenue:	\$306,960	\$0	\$301,299	\$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 \$3,518,268, with an allocation of \$221,299 to DART Administration Program. Program General Fund revenue of \$80,000 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: #72036A, Div Of Assessment, Recording & Taxation Administration

Also includes last year program offer 72036B, OTO Customer Service Consolidation. Due to a division reorganization, shift of 1.00 FTE from Program #72025 County Clerk to Admin Offer #72023 - Position moved to Administration for flexibility for succession planning and pending retirements. Position reclassified to Sr Data Analyst for a legislation/litigation coordinator.