

**Lead Agency:** County Management

**Program Contact:** Gary Bartholomew

**Program Offer Type:** Existing Operating

**Related Programs:** 72023, 72024, 72025A, 72028, 72030, 72032, 72033, 72034, 72035, 72037

**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 verifies the documentation and ensures 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 the public counter.

**Program Description**

The Ownership Program updates and maintains the ownership and property description 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. Accurate ownership information is essential to other DART programs in ensuring that various notices and tax statements are sent to the correct party. This information is also used for the production of county maps. Property sales are utilized by the Valuation Section in the process of updating property values. The Ownership Program monitors certain types of accounts for notification to other areas throughout the organization. Developed databases enable related work units to access shared data, thereby reducing transfer time and the need for paper records. A new assessment and taxation system scheduled to go live in 2014 is expected to further increase efficiencies.

**Performance Measures**

Measure Type	Primary Measure	Previous Year Actual (FY11-12)	Current Year Purchased (FY12-13)	Current Year Estimate (FY12-13)	Next Year Offer (FY13-14)
Output	Number of Ownership Changes Processed	25,894	25,000	27,000	27,000
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 by logging both the date the work is begun and the date of completion. Those numbers are then combined and divided by the 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, 205,222,308,457, 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 Assistance" (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
<b>Program Expenses</b>	2013	2013	2014	2014
Personnel	\$318,267	\$0	\$333,342	\$0
Contracts	\$0	\$0	\$1,474	\$0
Materials & Supplies	\$2,583	\$0	\$2,686	\$0
Internal Services	\$79,029	\$0	\$77,728	\$0
Total GF/non-GF:	<b>\$399,879</b>	<b>\$0</b>	<b>\$415,230</b>	<b>\$0</b>
Program Total:	<b>\$399,879</b>		<b>\$415,230</b>	
Program FTE	4.20	0.00	4.20	0.00
<b>Program Revenues</b>				
Intergovernmental	\$123,491	\$0	\$125,961	\$0
<b>Total Revenue:</b>	<b>\$123,491</b>	<b>\$0</b>	<b>\$125,961</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant, which supports Assessment & Taxation Programs, provides reimbursement of approximately 20~25% of Assessment & Taxation program expenditures, and can vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Total annual Multnomah County share of CAFFA is estimated at \$3,588,633 for FY14, with \$125,961 allocated to DART Ownership Program. Remaining Ownership Program support is provided by General Fund revenues.

## Significant Program Changes

Last year this program was: #72026, DART Ownership