



Program #72023 - Div of Assessment, Recording & Taxation Administration 2/18/2016

Department: County Management **Program Contact:** Randy Walruff
Program Offer Type: Administration **Program Offer Stage:** As Requested
Related Programs:
Program Characteristics: In Target

Executive Summary

DART Administration plans, directs, coordinates and provides leadership for operations and activities of the County's Division of Assessment, Recording and Taxation; performs state mandated functions of the Assessor, Tax Collector, and certain County Clerk functions; monitors activities for statutory compliance; establishes effective implementation of policies, strategic direction, program evaluation, and process/technology improvements; provides financial and tactical resource planning and employee development and performance management.

Program Summary

DART Administration performs the duties of the County Assessor including property valuation and assessment, property tax rate/levy calculation, certifying the property tax roll for collection, ownership and records management, and mapping; is responsible for maintaining Real Market Value on over 344,000 real and personal property accounts, and capturing and calculating Measure 50 "exception value" defined as new construction, renovation or remodeling, which increases total Assessed Value of taxing districts. DART Administration performs the duties of the Tax Collector who certifies the billing, collecting, and distribution of over \$1.5 billion in property taxes; and the County Clerk functions of document recording, marriage licenses and domestic partnership registrations, and administration of the Board of Property Tax Appeals.

The program plans, directs and coordinates the operations and activities of Multnomah County's Division of Assessment, Recording and Taxation. Administration is responsible for: strategic direction and tactical planning; policy development and implementation; financial planning and budget development; employee development, training, succession planning and performance management; continuity of operations planning; technology and information systems which includes a new Assessment and Taxation System; quality control, program measurement and evaluation and process improvements; administrative support, communications, including the news media, and oversight of over 500,000 customer service interactions annually. DART Administration will also provide department-wide finance support to DCM.

The program 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, monitors division activities and processes for statutory compliance, and submits required compliance reports to the Oregon Dept of Revenue. 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 Climate Action Plan 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	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Total Number of Property Tax Accounts Administered	340,940	341,000	344,065	345,000
Outcome	Percent Acceptable Compliance Reports Required by Oregon Department of Revenue	100%	100%	100%	100%
Efficiency	Administrative Costs as a Percent of Actual Expenditures	6.54%	5.5%	6.50%	6.50%
Efficiency	Cost of Collection per Account (in Dollars)	\$3.84	\$4.00	\$3.54	\$4.00

Performance Measures Descriptions

The percent of required compliance reports received and accepted by the Dept of Revenue (CAFFA Grant Document, Appraisal Plan, Sales Ratio Study) implies adequacy of DART operations and uniform taxation. The goal is to maintain administrative costs at 6-7% of total DART operating program expenditures. The cost of collection per account will fluctuate depending on costs of collection activities and the number of accounts.

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 Assistance" (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 the grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$1,023,457	\$0	\$1,203,202	\$0
Contractual Services	\$4,572	\$0	\$5,000	\$0
Materials & Supplies	\$162,561	\$0	\$186,170	\$0
Internal Services	\$143,942	\$0	\$188,128	\$0
Total GF/non-GF	\$1,334,532	\$0	\$1,582,500	\$0
Program Total:	\$1,334,532		\$1,582,500	
Program FTE	7.00	0.00	9.80	0.00

Program Revenues				
Fees, Permits & Charges	\$70,000	\$0	\$70,000	\$0
Intergovernmental	\$175,751	\$0	\$283,811	\$0
Service Charges	\$0	\$0	\$20,000	\$0
Total Revenue	\$245,751	\$0	\$373,811	\$0

Explanation of Revenues

Participation in the Oregon Dept of Revenue's County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of program expenditures. Grant amounts can vary depending upon the overall statewide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total share of CAFFA is estimated at \$3,624,656 for FY17, with \$283,811 allocated to DART Administration Program. General Fund Revenue of \$70,000 is from a portion of the document recording fee for County Assessment and Taxation Programs (5% of the \$10 per document fee) and is for the maintenance of county property tax systems. The document recording fee may vary annually based upon economic factors affecting the real estate market and the number of documents recorded. (Note: The balance of the \$10 document recording fee is allocated to the County Clerk (5%) and to the County Assessment & Taxation Fund (90%) for distribution to the Oregon Dept of Revenue for deposit into the statewide CAFFA Account.) Remaining program support is from General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72023-16 Div of Assessment, Recording & Taxation Administration

Two positions were reclassified to a Contract Specialist and a Budget Analyst and temporary positions were converted to an Office Assistant 2 and .50 FTE Finance Specialist 1; all were transferred to DART Administration to provide Business Services support for the Department of County Management. The Deputy County Assessor has been reallocated to various DART programs for FY 2017. Net Change of +2.80 FTE.