



Program #10006 - Tax Supervising and Conservation Commission 3/4/2020

Department: Nondepartmental **Program Contact:** Craig Gibons
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Requested
Related Programs:
Program Characteristics: In Target

Executive Summary

The Tax Supervising and Conservation Commission (TSCC) carries out statutory mandates to oversee budget, debt, and property tax issues of local governments in Multnomah County. In carrying out these mandates, the TSCC protects and represents public interest, ensures local government compliance with Local Budget Law, promotes economy and efficiency within those local governments, and provides budgetary advice and assistance.

Program Summary

The Tax Supervising and Conservation Commission (TSCC), established by the Oregon Legislature in 1919, is an independent and impartial panel of five governor-appointed citizen volunteers that review and monitor the financial affairs of local governments in Multnomah County. The TSCC reviews the budgets of all 42 local governments to ensure compliance with local budget law and is responsible for oversight of its 28 member districts.

The review and oversight includes checking to see that budgets are balanced, property tax revenue projections are reasonable, and that the budget processes comply with state and local budget laws. TSCC staff works closely with the county assessor's office as a double check that property tax levies are requested and calculated accurately. These efforts reduce violations of local budget law, especially if the error results in a property tax levy that exceeds authority.

In addition to its legally mandated oversight role, the TSCC offers training and consulting services to member jurisdictions. Recent examples include: two annual budget training workshops, budget law training at state conferences, 11 annual budget hearings, and three to five property tax measure hearings annually. TSCC staff is also active state-wide on budget and property tax issues in both a practitioner role and as legislative advisory role.

The Commission considers the citizens to be its primary customers and seeks to make the financial affairs of local governments more transparent and accountable to those citizens. Funding for the TSCC comes from two sources: member districts, the share of which is calculated by statutory formula, and the state's County Assessment Function Funding Assistance (CAFFA) Grant.

Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Provide training and advisory services to member jurisdictions	97	80	80	80
Outcome	Reduce number of objections and recommendations in certification letters	4	10	6	6
Output	Public Hearings Conducted	15	15	14	13

Performance Measures Descriptions

Legal / Contractual Obligation

ORS 294.625 (1) The Commission has jurisdiction over all municipal corporations principally located in Multnomah County with populations exceeding 200,000 and are subject to local budget law. (12 Districts)

ORS 294.625 (2) The Commission has jurisdiction over all municipal corporations principally located in Multnomah County with populations not exceeding 200,000 that are subject to local budget law and have not formally opted out of TSCC's jurisdiction. (29 Districts of which 12 have opted out). The number of non-members has declined recently as three districts have rejoined TSCC in the last three years.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Requested General Fund	Requested Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$340,930	\$0	\$398,710	\$0
Contractual Services	\$3,800	\$0	\$4,400	\$0
Materials & Supplies	\$16,620	\$0	\$17,100	\$0
Internal Services	\$3,990	\$0	\$3,990	\$0
Total GF/non-GF	\$365,340	\$0	\$424,200	\$0
Program Total:	\$365,340		\$424,200	
Program FTE	2.00	0.00	2.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

Significant Program Changes

Last Year this program was: FY 2020: 10006-20 Tax Supervising and Conservation Commission