



**Program #10006 - Tax Supervising and Conservation Commission** FY 2025 Adopted

**Department:** Nondepartmental **Program Contact:** Allegra Willhite  
**Program Offer Type:** Operating **Program Offer Stage:** Adopted  
**Related Programs:**  
**Program Characteristics:**

**Executive Summary**

The Tax Supervising and Conservation Commission (TSCC) serves the public by overseeing budget, debt, and property tax issues for local governments in Multnomah County. Created by the Oregon Legislature in 1919, the TSCC focuses on four primary duties: advocating for the public interest by holding public hearings, training and supporting local government staff on issues related to local and State budget law, informing the public about issues related to local government budgets through publications, and conducting annual reviews and certifications of budgets for member districts (local governments that are members of TSCC). The Commission considers all community members to be its customers and seeks to make the financial affairs of local governments transparent and accountable.

**Program Description**

The Tax Supervising and Conservation Commission (TSCC), established by ORS 294.605-710, is an independent and impartial panel of five governor-appointed citizen volunteers who review and monitor the financial affairs of local governments in Multnomah County. TSCC protects and represents the public interest, ensures local government compliance with local budget law, promotes economy and efficiency within those local governments, and provides budgetary advice and assistance. Oregon law describes the duties of the TSCC, including the following:

**Advocacy and Public Information:** TSCC holds public hearings on local government member budgets and tax measures to engage with elected officials and advocate for the public interest in the spending of taxpayer dollars. Guided by a commitment to equity, TSCC encourages members of the public from all corners of our community to attend and comment at these public hearings. Additionally, each year the TSCC publishes a comprehensive report on local government budgets, indebtedness, and property taxes. This report is the only one of its kind in the region. The report was revised in 2022 to improve accessibility through simplified language, improved graphics, and more relevant content. TSCC continues to solicit feedback on the report each year.

**Budget Reviews/Certifications and Training:** TSCC checks 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 the 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. TSCC holds annual local budget law trainings and provides regular advice and consultation to local government staff to improve compliance with budget law.

TSCC funding comes from three sources per ORS 294.632: the County General Fund, member districts, and the State's County Assessment Function Funding Assistance grant. By law, the TSCC budget increases are set to 4% annually.

**Performance Measures**

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output	Number of public hearings on local government budgets and property tax ballot measures.	18	14	19	15
Output	Number of budgets certified by Commission	33	33	33	33
Output	Number of responses to inquiries from local government staff on budget law and other issues	88	50	75	50

**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 that are subject to local budget law (13 large 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 jurisdiction. (23 out of 30 small districts are members).

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$446,458	\$0	\$464,636	\$0
Contractual Services	\$6,560	\$0	\$6,810	\$0
Materials & Supplies	\$44,296	\$0	\$45,644	\$0
Internal Services	\$1,514	\$0	\$1,691	\$0
<b>Total GF/non-GF</b>	<b>\$498,828</b>	<b>\$0</b>	<b>\$518,781</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$498,828</b>		<b>\$518,781</b>	
<b>Program FTE</b>	2.00	0.00	2.00	0.00

Program Revenues				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Explanation of Revenues

Although not budgeted directly in TSCC, the program is supported by the following countywide revenue:  
Revenue from other member districts: \$173,738  
Revenue from the County Assessment Function Funding Assistance (CAFFA) grant: \$61,330

## Significant Program Changes

Last Year this program was: FY 2024: 10006 Tax Supervising and Conservation Commission