

**Division:** Tax Supervising & Conservation Commission

**Program Characteristics:**

**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 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. The Commission considers all community members to be its customers and seeks to make the financial affairs of local governments transparent and accountable.

Each year the TSCC holds public hearings on taxing district budgets and proposed property tax measures. 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 holds annual local budget law trainings and provides regular advice and consultation to local government staff to improve compliance with budget law. These efforts reduce violations of local budget law, especially if the error results in a property tax levy that exceeds authority. Additionally, 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. 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.

**Equity Statement**

TSCC is dedicated to protecting the public interest by ensuring local governments in Multnomah County follow Local Budget Law. We promote the efficient and equitable use of public resources by providing specialized training, hosting public meetings for transparent discourse, and publishing budget data in standardized formats so it is easily accessible and understandable. We work directly with local governments to ensure budget processes are accessible, compliant, and easy to navigate.

**Revenue/Expense Detail**

	<b>2026 General Fund</b>	<b>2026 Other Funds</b>	<b>2027 General Fund</b>	<b>2027 Other Funds</b>
Personnel	\$478,856	\$0	\$507,967	\$0
Contractual Services	\$12,000	\$0	\$12,400	\$0
Materials & Supplies	\$46,910	\$0	\$39,126	\$0
Internal Services	\$1,766	\$0	\$1,620	\$0
<b>Total GF/non-GF</b>	<b>\$539,532</b>	<b>\$0</b>	<b>\$561,113</b>	<b>\$0</b>
<b>Total Expenses:</b>	<b>\$539,532</b>		<b>\$561,113</b>	
<b>Program FTE</b>	2.00	0.00	2.00	0.00
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Performance Measures**

<b>Performance Measure</b>	<b>FY25 Actual</b>	<b>FY26 Estimate</b>	<b>FY27 Target</b>
# of budgets certified by Commission to improve budget law compliance.	30	30	30
# of public hearings on local government budgets and property tax ballot measures.	16	15	14