

**Department:** County Management

**Program Contact:** Tim Mercer

**Program Offer Type:** Existing Operating Program

**Program Offer Stage:** As Adopted

**Related Programs:**
**Program Characteristics:**
**Executive Summary**

The Division of Assessment, Recording, and Taxation (DART) Customer Service Program is the first primary point of contact for DART customers. The Customer Service professionals assist the community by providing virtual and in person assistance with questions regarding and the acceptance of property tax payments, marriage licenses and domestic partnerships, passport services including passport photos, employee IDs, and administer the Board of Property Tax Appeals. This excellent service is provided through the organization's soft phone system, at the public counter, through mail, by email, and via online chat.

**Program Summary**

The Customer Service unit is responsible for assisting taxpayers in person, over the phone, and through chat and email; the issuance and record keeping of marriage licenses and domestic partnerships which are governed by state law; managing the passport acceptance program that is administered by federal laws and regulations; accepting property tax payments that are guided by state statutes; and administering the Board of Property Tax Appeals program that is guided by state statutes. The Employee Photo unit is responsible for the issuance of county employee photo IDs and processing passport application photos.

Property owners, taxpayers, and citizens, in general, have an expectation of local government to provide responsive, accurate, and quality service. The ability to connect directly with the taxpayer increases the understanding of government and the role of property taxation. During FY21, the Customer Service program responded to approximately 110,000 inquiries, with 13,456 being walk-in tax payments accepted during our limited 4 week opening in October and November of 2020 when the Multnomah building was officially closed to the public. In addition to providing direct customer service, the team reaches out with marketing campaigns regarding tax due dates and information on how to pay. The team also provides the use of drop boxes for property tax payments throughout the county that are operational around the November property tax payment due date annually in order for the community to not have to travel to the Multnomah building in order to pay in person. The department also continues to further improve online payment options.

**Performance Measures**

Measure Type	Primary Measure	FY21 Actual	FY22 Budgeted	FY22 Estimate	FY23 Offer
Output	Number of counter transactions	13,456	57,500	32,070	35,000
Outcome	Average number of transactions per cashier	1,455	6,230	3,207	3,500
Output	Number of phone calls, emails, and chats received and answered	94,529	79,000	101,352	100,000
Outcome	Average number of phone calls, emails, and chats per operator	9,453	8,500	10,135	10,000

**Performance Measures Descriptions**

"Number of counter transactions" includes computer-generated statistics from the operating systems used in Customer Service. The system tracks revenue-generating transactions including tax payments, marriage licenses, domestic partnership registrations, passport applications and copies of various records.

## Legal / Contractual Obligation

Oregon Revised Statutes(ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310, 311, 312 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property taxation process. 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 staffing. The DOR has determined that DART staffing is at the minimally acceptable level to perform their functions. Any reduction to this program may jeopardize this grant revenue.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds
Program Expenses	2022	2022	2023	2023
Personnel	\$1,219,277	\$0	\$1,290,928	\$0
Contractual Services	\$2,650	\$0	\$2,250	\$0
Materials & Supplies	\$19,875	\$0	\$20,975	\$0
Internal Services	\$354,684	\$0	\$423,790	\$0
<b>Total GF/non-GF</b>	<b>\$1,596,486</b>	<b>\$0</b>	<b>\$1,737,943</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,596,486</b>		<b>\$1,737,943</b>	
<b>Program FTE</b>	11.45	0.00	11.45	0.00

Program Revenues				
Intergovernmental	\$274,580	\$0	\$281,445	\$0
<b>Total Revenue</b>	<b>\$274,580</b>	<b>\$0</b>	<b>\$281,445</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$3,079,265, with \$281,445 allocated to DART Customer Service. Remaining Customer Service Program support is provided by General Fund revenues.

## Significant Program Changes

Last Year this program was: FY 2022: 72024 DART Customer Service