

Department: County Management **Program Contact:** Gary Bartholomew
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics:

Executive Summary

The Tax Revenue Management Program administers the County Tax Collector responsibilities. The program manages the collection, accounting and distribution of property tax revenues and assessments for over 60 Multnomah County taxing districts and several state agencies. Revenue from interest on past due taxes is also accounted for and a portion distributed to the County Assessment and Taxation Fund.

Program Summary

The Tax Revenue Management Program sends property tax statements, collects current and delinquent real and personal property taxes and various fees, issues property tax refunds, distributes tax revenues to taxing districts, and performs accounting, auditing and reporting services. The program processes foreclosures, tax roll corrections, bank adjustments, senior and disabled citizen tax deferral applications, and manufactured structure ownership changes. 350,000 tax statements are sent annually and \$1.5 billion in property taxes is levied for collection. Almost 400,000 payment and accounting transactions are processed annually.

This program collects and distributes property taxes in a timely, efficient and equitable manner. The program provides responsive, accurate, quality customer service to taxpayers and other government agencies while complying with property tax laws. The program continuously monitors service delivery options available for possible enhancements. Payment processing hardware and software have been replaced resulting in cost savings and efficiencies. Customer use of electronic payment continues to increase. Credit cards are now accepted at the counter. A shopping cart feature was added improving customer service. The warrant release process was streamlined reducing costs for DART and customers. Warrants are now recorded electronically resulting in efficiencies. Roll corrections and issuance of tax refunds are monitored closely to minimize the amount of interest paid on refunds. Legislation (2015) was proposed and implemented for efficiencies and improvements. Delinquencies are monitored closely and addressed effectively. A new assessment and taxation computer system, estimated to go live June 2017, is expected to further increase efficiency and improve customer service.

Performance Measures

Measure Type	Primary Measure	FY15 Actual	FY16 Purchased	FY16 Estimate	FY17 Offer
Output	Property Tax Statements Issued	350,913	360,000	360,000	360,000
Outcome	Percentage of Current Year Property Taxes Collected	97.6%	98.0%	98.0%	98.0%
Outcome	Tax Collected Via Electronic Payment (in millions of dollars)	81.71	110.00	100.00	140.00

Performance Measures Descriptions

Property Tax Statements Issued each year includes the November, February, May trimesters and the delinquent real property statements.

Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 311 and 312. Additionally, 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 (A& T) staffing. The DOR has determined that the staffing level for DART is already at the minimally acceptable level to perform their functions. Any reduction to this program may jeopardize this grant revenue. The County as an agent of the State carries out the functions under ORS 446.566 to ORS 446.646 related to mobile home ownership document transactions and trip permits.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$1,139,287	\$0	\$1,110,603	\$0
Contractual Services	\$146,075	\$0	\$149,450	\$0
Materials & Supplies	\$64,461	\$0	\$64,228	\$0
Internal Services	\$457,884	\$0	\$486,573	\$0
Total GF/non-GF	\$1,807,707	\$0	\$1,810,854	\$0
Program Total:	\$1,807,707		\$1,810,854	
Program FTE	11.50	0.00	11.50	0.00

Program Revenues				
Fees, Permits & Charges	\$400,000	\$0	\$450,400	\$0
Intergovernmental	\$337,005	\$0	\$333,106	\$0
Other / Miscellaneous	\$5,500	\$0	\$5,500	\$0
Total Revenue	\$742,505	\$0	\$789,006	\$0

Explanation of Revenues

Participation in the statewide County Assessment Function Funding Assistance (CAFFA) Grant reimburses approximately 25% of program expenditures. Grant amounts vary depending upon the state-wide CAFFA pool and Multnomah County's allocated percentage. Multnomah County's share for FY 2017 is estimated to be \$ 3,624,656 with \$333,106 allocated to Tax Revenue Management Program. Program revenues of \$455,900 are service fees required by Oregon Revised Statutes and County Fee Ordinance, are based on historical averages, and include foreclosure publication fees, title search fees, exemption late filing fees, delinquent personal property tax warrant and warrant recording fees, manufactured structure ownership transfer fees and trip permit fees, and miscellaneous tax collection and copy fees. The County serves as an agent of the State, and pursuant to an IGA, accepts payment on behalf of the State for mobile home ownership document transactions and trip permits, retaining \$30 per ownership transfer and \$5 per trip permit. Remaining Program support is provided by County General Fund revenue.

Significant Program Changes

Last Year this program was: FY 2016: 72027-16 DART Tax Revenue Management