

Department: County Management

Program Contact: Tim Mercer

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 billing, 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's goal is to ensure the timely, equitable, and accurate billing, collection, accounting, and distribution of property tax revenues in accordance with Oregon Revised Statutes. The Tax Revenue Management Program provides responsive, accurate, quality customer service to taxpayers and other government agencies while complying with property tax laws. The program sends property tax statements; collects current and delinquent real and personal property taxes and 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. Over 335,000 tax statements issued and almost 400,000 payment and accounting transactions are processed annually, resulting in the distribution of roughly \$2billion. Most directly this program works with the property owners of Multnomah County. Indirectly, this program serves the work of property tax collection and distribution. Property taxes account for more than 60% of the County's General Fund revenues. The program has recently taken steps to better serve non-English speaking property owners by translating the Property Tax Guide into multiple languages. We also have translation services for in-person and phone interactions. We have taken additional steps to make our information and communication more accessible through the use of plain language, reducing the use of jargon and legal terms. While we have considerable constraints based on Oregon Revised Statutes, we utilize client feedback and unmet needs to inform changes to our processes, communication, and interfaces. We have taken many steps to implement changes based on this feedback. One example of this is the utilization of taxpayer feedback as part of the procurement, design, and implementation of our new payment processing system.

Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	Property Tax Statements Issued/Mailed	334,091	340,000	350,000	350,000
Outcome	Percentage of Current Year Property Taxes Collected	98.47%	98.5%	98.5%	98.5%
Outcome	Tax Collected Via Electronic Payment (in millions of dollars)	164.9	155.0	270.0	255.0

Performance Measures Descriptions

Due to the pandemic and concerns about the postal system, as well as our new online payment system and our marketing efforts, we saw a dramatic increase in the number of taxpayers paying online. While we will continue our outreach efforts to increase the number of taxpayers paying online, but we expect there may be some retraction in this number in FY22.

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. 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

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$1,507,013	\$0	\$1,598,052	\$0
Contractual Services	\$191,790	\$0	\$186,595	\$0
Materials & Supplies	\$26,189	\$0	\$28,660	\$0
Internal Services	\$479,605	\$0	\$474,238	\$0
Total GF/non-GF	\$2,204,597	\$0	\$2,287,545	\$0
Program Total:	\$2,204,597		\$2,287,545	
Program FTE	13.40	0.00	13.40	0.00

Program Revenues				
Fees, Permits & Charges	\$393,000	\$0	\$460,000	\$0
Intergovernmental	\$316,243	\$0	\$321,145	\$0
Other / Miscellaneous	\$5,500	\$0	\$5,500	\$0
Total Revenue	\$714,743	\$0	\$786,645	\$0

Explanation of Revenues

Participation in the statewide County Assessment Function Funding Assistance (CAFFA) Grant reimburses approximately 15% of program expenditures. Grant amounts vary depending upon the state-wide CAFFA pool and Multnomah County's allocated percentage. Multnomah County's share is estimated at \$3,004,161, with \$321,145 allocated to DART Tax Revenue Management Program. Program revenues of \$465,500 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 miscellaneous tax collection and copy fees. The remaining Program support is provided by County General Fund revenue.

Significant Program Changes

Last Year this program was: FY 2021: 72027 DART Tax Revenue Management