



Program #72027 - DART Tax Revenue Management FY 2025 Proposed

Department: County Management **Program Contact:** Tim Mercer
Program Offer Type: Operating **Program Offer Stage:** Proposed
Related Programs:
Program Characteristics:

Executive Summary

The Tax Revenue Management Program within the Division of Assessment, Recording and Taxation (DART) oversees the duties of the County Property Tax Collector. These duties include the billing, collecting, accounting, and distribution of property tax revenues for over 60 taxing districts and several state agencies. Additionally, the program accounts for revenue generated from interest on past due taxes, with a portion distributed to the County Assessment and Taxation Fund.

Program Description

The Tax Revenue Management Program works primarily with Multnomah County property owners, and its objective is to ensure the accurate and timely billing, collection, accounting, and distribution of property tax revenues in accordance with Oregon Revised Statutes. Annually, the Tax Revenue Management Program processes nearly 400,000 transactions and distributes over \$2 billion in tax revenues, which contribute to roughly 60% of the County's General Fund.

- The program's specific functions include:
- Mailing tax statements, and collecting taxes and fees
 - Issuing tax refunds
 - Distributing tax revenues (to taxing districts)
 - Performing accounting and auditing functions
 - Administering property tax foreclosures
 - Processing value and tax corrections
 - Performing ownership changes for manufactured homes & processing tax deferral applications

While the program operates within the constraints of Oregon Tax Law, to equitably serve all community members, the program:

- translates the Property Tax Guide into multiple languages;
- offers translation services for in-person and phone interactions;
- uses plain language in all communications.

While administering services, the program provides high-quality customer service to all stakeholders while adhering to property tax laws.

Performance Measures

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output	Property Tax Statements Issued/Mailed	343,112	346,000	346,000	347,000
Outcome	Percentage of Current Year Property Taxes Collected	98.6%	98.5%	98.5%	98.5%
Outcome	Tax Collected Via Electronic Payment (in millions of dollars)	376.3	350.0	380.0	385.0

Performance Measures Descriptions

We encourage taxpayers to use electronic payment methods via social media campaigns and paper ad inserts within the tax bills. Electronic payments continue to increase as more taxpayers choose to receive electronic tax statements and use electronic payment resources.

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	2024	2024	2025	2025
Personnel	\$1,767,075	\$0	\$1,859,256	\$0
Contractual Services	\$186,002	\$0	\$186,723	\$0
Materials & Supplies	\$30,876	\$0	\$32,270	\$0
Internal Services	\$525,661	\$0	\$518,906	\$0
Total GF/non-GF	\$2,509,614	\$0	\$2,597,155	\$0
Program Total:	\$2,509,614		\$2,597,155	
Program FTE	13.40	0.00	13.40	0.00

Program Revenues				
Fees, Permits & Charges	\$400,000	\$0	\$400,000	\$0
Intergovernmental	\$311,826	\$0	\$319,621	\$0
Other / Miscellaneous	\$5,500	\$0	\$5,500	\$0
Total Revenue	\$717,326	\$0	\$725,121	\$0

Explanation of Revenues

Participation in the statewide County Assessment Function Funding Assistance (CAFFA) Grant reimburses approximately 11.6% of program expenditures. Grant amounts vary depending upon the statewide CAFFA pool and Multnomah County's allocated percentage. Multnomah County's share is estimated at \$2,784,156, with \$319,621 allocated to DART Tax Revenue Management (72027). Program revenues of \$400,000 and \$5,500 are service fees required by Oregon Revised Statutes and County Fee Ordinance, 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 tax information copy fees. The remaining program support is provided by the County General Fund.

Significant Program Changes

Last Year this program was: FY 2024: 72027 DART Tax Revenue Management