

**Department:** County Management

**Program Contact:** Jeffrey Brown

**Program Offer Type:** Operating

**Program Offer Stage:** Adopted

**Related Programs:**
**Program Characteristics:**
**Program Description**

The Tax Revenue Management Program works primarily with Multnomah County property owners, 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	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Property Tax Statements Issued/Mailed	348,211	346,000	355,500	356,000
Outcome	Percentage of Current Year Property Taxes Collected	98.4%	98.5%	98.5%	98.5%
Outcome	Tax Collected Via Electronic Payment (in millions of dollars)	\$443.50	\$385.0	\$385.0	\$445.0

**Performance Measures Descriptions**

We have encouraged taxpayers to use electronic payment methods via social media campaigns and paper ad inserts within the tax bills. We have seen a modest increase in electronic payments so far in FY 2025 and expect that to continue as more taxpayers choose to use electronic payment resources. In FY25, we adjusted our billing process, sending all accounts paper notices in the first trimester and editing the recipients for the second trimester installment billing, resulting in an increase of roughly 8,000 tax statements annually.

## 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	Adopted General Fund	Adopted Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,859,256	\$0	\$1,980,371	\$0
Contractual Services	\$186,723	\$0	\$192,723	\$0
Materials & Supplies	\$32,270	\$0	\$33,585	\$0
Internal Services	\$518,906	\$0	\$469,486	\$0
<b>Total GF/non-GF</b>	<b>\$2,597,155</b>	<b>\$0</b>	<b>\$2,676,165</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$2,597,155</b>		<b>\$2,676,165</b>	
<b>Program FTE</b>	13.40	0.00	13.45	0.00

Program Revenues				
Fees, Permits & Charges	\$400,000	\$0	\$400,000	\$0
Intergovernmental	\$319,621	\$0	\$325,329	\$0
Other / Miscellaneous	\$5,500	\$0	\$5,500	\$0
<b>Total Revenue</b>	<b>\$725,121</b>	<b>\$0</b>	<b>\$730,829</b>	<b>\$0</b>

## Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$325,329 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA)  
\$405,500 Service fees required by Oregon Revised Statutes and County Fee Ordinance, based on historical averages, including 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.

## Significant Program Changes

**Last Year this program was:** FY 2025: 72027 DART Tax Revenue Management

Increased by 0.05 FTE, part of a reassignment of DART positions.