

Department: County Management

Program Contact: June Tilgner

Program Offer Type: Existing Operating Program

Program Offer Stage: As Requested

Related Programs:
Program Characteristics: In Target

Executive Summary

The Division of Assessment, Recording and Taxation (DART) GIS / Cartography Program creates and maintains official county maps for property taxation purposes, maintains the base map for the County's Geographic Information System (GIS), maintains property information and property tax roll descriptions, and provides direct customer service to property owners, taxpayers and the community.

Program Summary

The GIS / Cartography Program maintains up-to-date accessible property descriptions, county property tax maps and GIS. Current ownership and timely created accounts ensure that the correct owner is assessed the correct amount thus ensuring the tax is distributed as equitably as possible.

The program is responsible for maintaining accurate tax maps used to describe taxing district and urban renewal boundaries, process subdivisions, condominiums, and partition plats, and describe annexations and County road filings. Program staff develop databases that enable related work units access to shared data reducing transfer time and paper records. This program also contributes GIS mapping data to the Department of Revenue Oregon Map (ORMAP) program which provides a state-wide property tax parcel base map that is digital, publicly accessible and continually maintained. Direct customer service is provided to property owners, taxpayers and the community.

Performance Measures

Measure Type	Primary Measure	FY13 Actual	FY14 Purchased	FY14 Estimate	FY15 Offer
Output	Number of New Tax Roll Accounts Created	527	500	690	750
Outcome	Average Number of Changes per FTE	3,840	6,200	3,715	4,000
Output	Number of Mapping & Tax Roll Changes	50,200	45,000	54,000	20,600

Performance Measures Descriptions

The number of New Tax Roll Accounts Created is affected by the volume of new plats, condominiums, and subdivisions recorded. There has been a significant decrease in the volume since FY 2009 and has continued through FY 2013. The number of Mapping & Tax Roll Changes includes audits and data clean-up activities that have taken place this year; in FY 15 the method for measuring is changed using counts of cartography actions and related tax roll changes.

Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 86, 92, 93, 100, 198, 199, 222, 227,271 , 274,275, 306-308, 312,368, 457, 477,and 478. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. 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 staffing is at the minimally acceptable level to perform the A&T function. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$441,699	\$0	\$450,713	\$0
Contractual Services	\$5,000	\$0	\$1,000	\$0
Materials & Supplies	\$45,530	\$0	\$51,749	\$0
Internal Services	\$77,303	\$0	\$81,491	\$0
Total GF/non-GF	\$569,532	\$0	\$584,953	\$0
Program Total:	\$569,532		\$584,953	
Program FTE	4.30	0.00	4.30	0.00

Program Revenues				
Intergovernmental	\$137,065	\$0	\$143,432	\$0
Total Revenue	\$137,065	\$0	\$143,432	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% 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 annual share of CAFFA is estimated at \$4,029,000 for FY15, with \$143,432 allocated to DART GIS & Parcel Management Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: 72028 DART GIS & Parcel Management

Increased allocation of Program Manager Sr position to this program for FY15. Increase of .15 FTE from FY14 to FY15. See offset changes in Program Offer # 72029-15.