



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

Executive Summary

The Division of Assessment, Recording and Taxation's (DART) GIS/Cartography and Parcel Management Program creates and maintains official county maps for property taxation purposes; processes voucher actions; 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.

Program Summary

The GIS/Cartography and Parcel Management 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 within GIS and assessment database (Orion). Program staff develops databases and GIS applications 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 statewide 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 | FY18 Actual | FY19 Purchased | FY19 Estimate | FY20 Offer |
|--------------|---|-------------|----------------|---------------|------------|
| Output | Number of New Tax Roll Accounts Created | 1,842 | 950 | 1,725 | 1,725 |
| Outcome | Average Number of Changes per FTE | 2,412 | 2,910 | 2,607 | 2,600 |
| Output | Number of Mapping & Tax Roll Changes | 14,474 | 17,465 | 15,639 | 15,630 |

Performance Measures Descriptions

The number of New Tax Roll Accounts Created is affected by the volume of new plats, condominiums, and subdivisions recorded. The number of Mapping & Tax Roll Changes includes audits and data clean-up activities that have taken place this year.

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. According to the DOR, Multco's assessment and taxation staffing is adequate to meet ongoing statutory needs; however, DOR staffing guidelines are indicating a deficiency in recommended FTE within assessment areas including GIS/Cartography. We believe these guidelines are an indication of future problems without reallocation. 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 | 2019 | 2019 | 2020 | 2020 |
| Personnel | \$924,319 | \$0 | \$958,479 | \$0 |
| Contractual Services | \$0 | \$0 | \$300 | \$0 |
| Materials & Supplies | \$43,527 | \$0 | \$15,534 | \$0 |
| Internal Services | \$165,976 | \$0 | \$217,574 | \$0 |
| Total GF/non-GF | \$1,133,822 | \$0 | \$1,191,887 | \$0 |
| Program Total: | \$1,133,822 | | \$1,191,887 | |
| Program FTE | 8.30 | 0.00 | 8.40 | 0.00 |

| Program Revenues | | | | |
|----------------------|------------------|------------|------------------|------------|
| Intergovernmental | \$262,000 | \$0 | \$247,280 | \$0 |
| Total Revenue | \$262,000 | \$0 | \$247,280 | \$0 |

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 21% 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 \$3,627,108, with \$246,280 allocated to DART GIS Cartography Program. \$1,000 in revenue pursuant to IGA with State of Oregon for transfer of GIS data to State. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2019: 72028-19 DART GIS/Cartography & Parcel Management

Increased Program 72028 DART GIS/Cartography & Parcel Management from 8.30 FTE to 8.40 FTE. Moved 0.30 FTE allocation of Deputy County Assessor position to 72023 Div of Assessment, Recording & Taxation Administration; Added 0.40 FTE allocation of Program Manager Position 706223, from Application Support Program 72037. Net Change 0.10 FTE