

Lane County, Oregon

FY 08-09 Service Options Sheet

Service: **Property Tax Assessment, Collection & Distribution**
 Dept: Assessment and Taxation
 Program Contact: Anette Spickard
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BCC Service Priorities: 1
 Fund: 124 Dept. Org ID: 3140000
 Dept. Priority: 1 of 1
 Fund Priority: 6 of 46

Executive Summary

The Assessor is mandated by state law to administer and collect local property taxes in accordance with the property tax limitations outlined in the state's constitution, statutes and administrative rules. The 2007 certified tax roll contained approximately 171,000 tax accounts with a taxable value of \$23.7 billion. The taxable value equates to over \$361 million in revenue for local governments and schools. The department is the designated agency to collect property tax revenues for the county. Approximately 9 percent of the taxes collected are provided to Lane County's General Fund. The Oregon Department of Revenue annually reviews our staffing and workload to ensure we are able to meet minimum requirements established by the State of Oregon.

State/Federal Mandate

Assessment and Taxation is a state mandated function of the Oregon Property Tax System. Oregon Constitution Article XI; ORS Chapters 92, 192, 285A, 294, 307, 308, 308A, 309, 311, 446; the 2005-08 Department of Revenue Compliance Plan. Failure to comply requires state takeover and loss of CAFFA Grant Funding, State Liquor & Cigarette taxes and a charge back of cost to the county.

Outcome Measure/s

Assessment and Taxation is on target to be in compliance with many of the deficiencies addressed by the Department of Revenue (DOR) in their 2005 Functional Analysis Report by June 30, 2008, including the property division backlog. Resources will then be shifted to concentrate on the other areas defined by the DOR as areas of concern or out of compliance.

Service Level Descriptions. Level 1 (very bottom) = Threshold Level Below Which Service Cannot Be Provided

X=Funded	Proposed Service Funding >>	Other Funds	Expense	Total General Fund	FTE
		397,000	6,419,369	6,022,369	60.00
X Level 1:		397,000	6,419,369	6,022,369	60.00

Assessment and Taxation staffed at minimal levels, per the Department of Revenue (DOR) and its Functional Analysis Report that runs through 2008. The divisions of Appraisal and Property and Tax Management certify the tax roll each year and then collect and distribute the taxes to 81 taxing districts, including Lane County. A reduction at any level would jeopardize compliance and put the CAFFA Grant and Cigarette and Liquor taxes at risk of being cut or deleted from the General Fund.

Ver: 12/18/07d-ji

- "Shall" Mandate
- Related Mandate
- No Clear Mandate
- Highly Leveraged to County provided service (100% return or greater)
- Leverages Funds to County
- Leverages Funding for Citizens and/or Community Organizations

Leverage Details

At the FY 07-08 level of service, the	\$33,209,181	back to the General Fund
GF portion of this program leverages:	\$0	into other County Funds
	\$328,000,841	directly or via subcontract to community orgs
	\$0	directly to citizens via services provided
	551.43%	County Funds Leverage Ratio

For the purpose of this comparison, only include leveraged funds that are dependent on General Fund revenue. Do not include funds that would still be leveraged if the General Fund portion of the service were decreased or eliminated.

Please use this space to explain the Proposed Service Level Funding impact on leverage of the varying levels of service described above.

Oregon counties that comply with the minimum state standards are eligible to apply for an annual grant funding called the County Assessment Function Funding Assistance (CAFFA) program. The amount of the grant for FY 07-08 totals \$1,895,000. Other funds leveraged are the 9 percent of property taxes collected that are provided to the county's General Fund, totaling \$33,207,285.78. The impact of not leveraging either of these two sums of monies would be an additional deficit to the General Fund. Any reductions to department staffing levels also reduces the accuracy of the tax roll and could result in a lower percentage of funds being provided to all taxing districts, as well as Lane County.