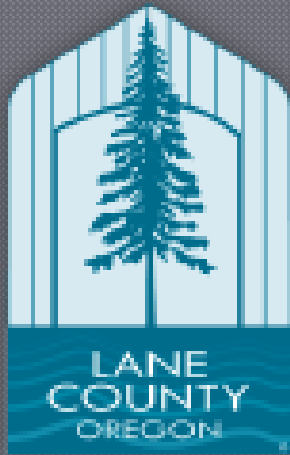


Assessment and Taxation



Mike Cowles
5/23/2017

Services of Assessment and Taxation

Mission

The purpose of Assessment and Taxation is to appraise property, to calculate, collect and distribute taxes and to provide related information to the public, in a manner that merits the highest degree of confidence in our integrity, efficiency and fairness.



Serving 83 Taxing Districts

Where Your Property Tax Dollar Goes



11¢
county

46¢
school districts

32¢
cities

7¢ **4¢**
libraries, parks, water districts, etc. fire districts

- ▶ Lane County's General Fund receives approximately 11¢ of every property tax dollar paid.
- ▶ Lane County has the seventh lowest permanent tax rate of Oregon's 36 counties.



Highlights of Outcomes



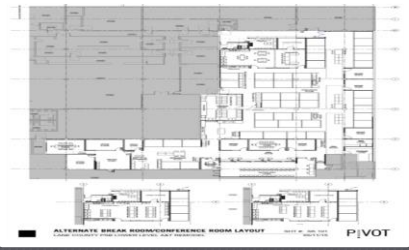
Started to review efficiencies created from the consolidation of A&T to one level in the Public Service Building

Provided public information to over 19,327 customers via telephone, 3,444 in person and 230,274 website hits

\$495.7 Million Tax Roll for 2016-17

Achieved 100% of Real Market Value as required by law and reported in the Assessor's Annual Ratio Study with the Department of Revenue

Completed significant process automation and electronic document enhancements.



Continued development and implementation of a five year departmental strategic plan

\$52.8 Billion Real Market Value for 2016-17



Distributed collected tax revenue in a timely manner to 83 service districts

\$31.5 Billion Taxable Value for 2016-17

Divisions

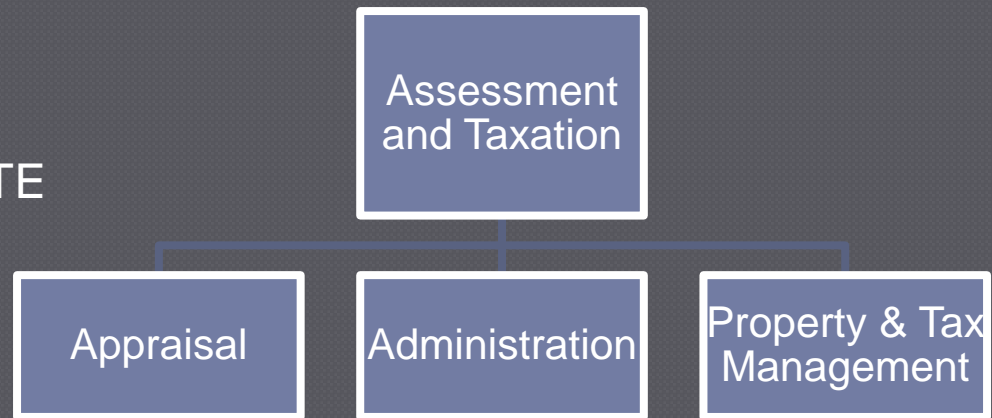
- Assessment and Taxation contains three divisions: Administration, Property Tax Management and Appraisal.

Administration: 2 FTE

Property Tax Management: 27 FTE

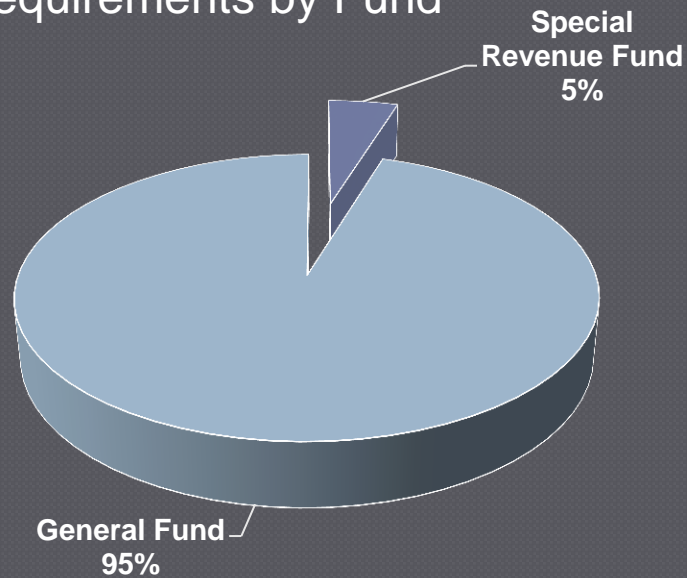
Appraisal: 19 FTE

Total: 48 FTE



Overall Budget by Fund

FY 17-18 Requirements by Fund



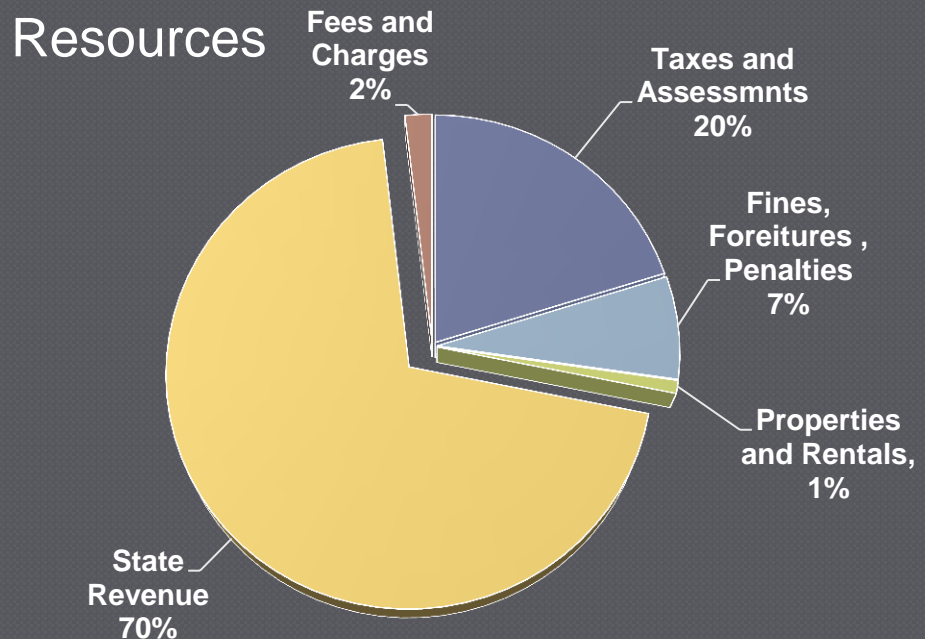
- General Fund
- Special Revenue Fund

Overall Budget Revenue

2017-18 REVENUE

- Taxes and Assessments
- Fines, Forfeitures and Penalties
- State Revenue
- Fees and Charges

CAFFA = State Revenue
Est. 16.5% for 2017-18
Was 40%+ of A&T Funding



Overall Budget

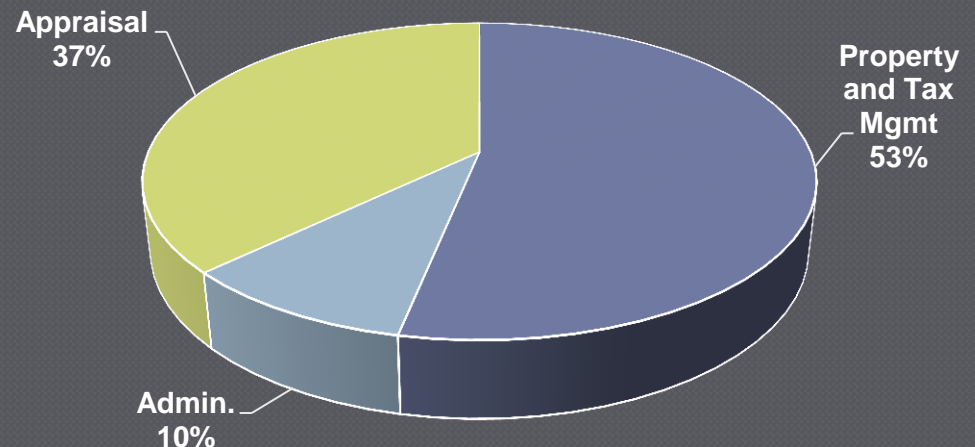
2017-18 EXPENSES

PTM: Payment processing, Refunds, CE, Cartography, Annexations, Address Change, Name Change, Tax Calculation, Public Information, Deferrals and Special Assessments, Foreclosures....

Appraisal: Assessment of Property, Inspections, Annual Adjustments, Valuation Models, M50 Changes, Exceptions, New Construction, Public Information, Farm & Forest, Enterprise Zones, Appeals....

● Added 2 FTE

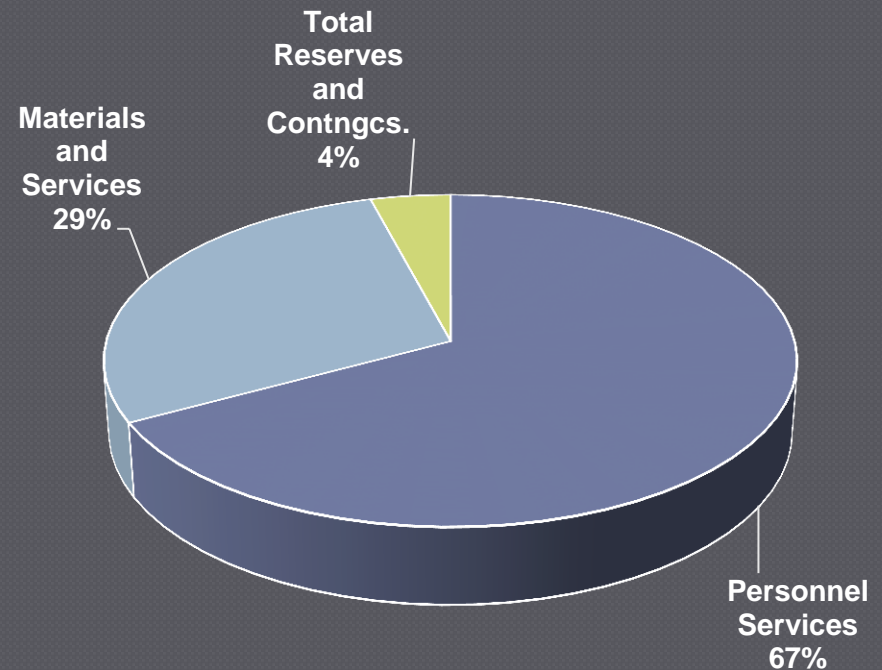
Requirements by Division



Overall Budget

2017-18 EXPENSES

- We will continue to review “service recapture charges”
- Assessment and Taxation has done a great job at keeping our costs stable each and every year, and we are always looking for additional ways to save and cut costs.
- We have been very efficient with use of general fund resources and continually look for new ways to increase productivity, quality and work output



Changes /Challenges Ahead

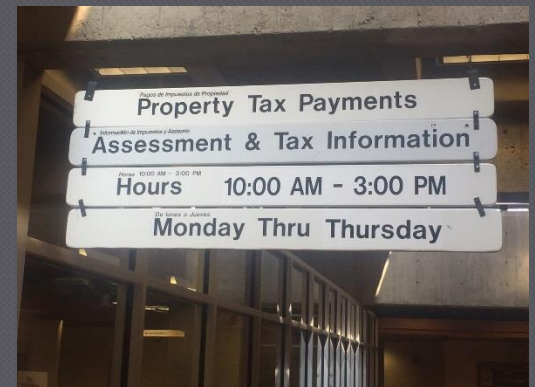
- We are starting an in-depth analysis to determine optimal staffing levels for Assessment and Taxation over the next five years.
- Open Data initiative
- The consolidation of Assessment and Taxation brings opportunities with business process review



Changes /Challenges Ahead

Specific Areas of Concern

- Assessment and Taxation Public Service Hours
- Property Inventory
- Exempt properties
- Specially assessed properties
- Train and retain qualified staff
- Software System
- Staffing Levels



Lane County Strategic Plan

Safe & Healthy County

- A&T supports Lane County's 2014-2017 strategic plan by ensuring that property tax revenues are billed and collected timely for use by Lane County and the other 82 taxing districts

Vibrant Communities

- A&T bills and collects taxes so that programs and districts have the money to thrive
- A&T prides itself on delivering superior customer service to all Lane County residents.

Infrastructure

- A&T assesses property fairly and accurately with limited resources utilizing innovative methods



Partnerships

- *Internal Partnerships – Appraisal / PTM*
- *LCOG*
- *Common Software Counties*
- *District #1*
- *OSACA*



Questions?

