

Lane County - Service Option Sheet - FY 10-11 PROPOSED BUDGET

Service:	Prop Tax Assmt, Collection & Distribution	Service Category:	General Government	
Dept:	Assessment and Taxation	Mandate:	None	Related
Contact:	Annette Spickard 682-6798	Leverage:	None	Some

SHALL
HIGH

Executive Summary

The Assessor is mandated by state law to administer and collect property taxes in accordance with property tax limitations outlined in the state constitution, statutes and administrative rules. The 2009 certified tax roll contained approximately 172,000 tax accounts with a taxable value of \$25.6 billion. The taxable value generates over \$407 million in revenue for local governments/schools. The department is the designated agency to collect property tax revenues for all tax districts in the county. Approximately 9% of taxes collected go to Lane County's General Fund. The Oregon Department of Revenue annually reviews staffing/workload to ensure ability to meet the minimum requirements set by the State as required under ORS 294.175.

Performance Data				
Measure	FY 07-08 Actual	FY 08-09 Actual	Results	FY 09-10 Target
Property Tax Certified	\$ 361.2 m	\$ 379.6 m	Above Target	\$ 390.0 m
Property Tax Collected	\$ 338.8 m	\$ 356.8 m	Above Target	\$ 367.1 m
% of Tax Collected	94%	94%	At Target	94%

Service Level Descriptions (Read from bottom up. Level 1 = minimum viable service level.)

	Other Funds	Expense Total	General Fund	FTE
Budget Committee Request Packages			\$0	

	Other Funds	Expense Total	General Fund	FTE
Proposed Budget Total	\$382,500	\$7,000,972	\$6,618,472	60.00

	Other Funds	Expense Total	General Fund	FTE
Current Service Level Total	\$382,500	\$7,000,972	\$6,618,472	60.00

Level 1: Threshold - <i>reductions to this level result in elimination of service</i>	\$382,500	\$7,000,972	\$6,618,472	60.00
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The Appraisal division prepares the annual assessment roll. The Property & Tax Management division prepares the annual tax roll, which is certified by the Assessor. Tax bills are sent to all property owners by law. The Dept. collects and distributes the taxes to 82 tax districts, including Lane County. Staff levels are set at the min. level of compliance by DOR based on an annual review of our workload. Failure by the BCC to provide min. staff levels as required under ORS 294.175 disqualified the county from the CAFFA grant & requires DOR to perform duties of assessor. The DOR has the authority to withhold the county's share of state cigarette and liquor taxes to cover this cost.

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Additional Detail

DeptIDs: 3140000

State/Federal Mandate

Assessment and Taxation is a state mandated function of the Oregon Property Tax System. Oregon Constitution Article XI and ORS Chapters 92, 192, 285A, 294, 307, 308, 308A 309, 311 and 446 state the Assessor must perform the mandates and has legal liability; and the annual submission of the County Assessment Function Funding Assistance Program (CAFFA) Grant is dependent on compliance of mandates. Failure to comply with state mandates requires state takeover and loss of CAFFA Grant Funding, State Liquor and Cigarette taxes and a charge back cost to the county. See ORS 294.175 - 294.187.

Leverage Details

The General Fund portion of this program leverages the following:

\$38,065,245	back to the General Fund
	into other County Funds
\$370,760,545	directly or via subcontract to community organizations
	directly to community members via service provided

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.

Comments

Volunteer Information

Advisory Committees:	# of Volunteers / # Volunteer Hours
Farm Review Board	5 Volunteers - 40 hours annually
Volunteer Comments:	

	Other Funds	Expense Total	General Fund	FTE
Current Year Total	\$402,500	\$6,776,547	\$6,374,047	60.00