

Lane County - Service Option Sheet - FY 09-10 Proposed Budget

Service: **Property Tax Assessment, Collection & Distribution**
Dept: Assessment and Taxation
Contact and number: Anette Spickard 682-6798

General Fund Priority: 5 of 47
Dept. Org ID: 3140000
Mandate: **SHALL** **Leverage:** **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 2008 certified tax roll contained approximately 172,000 tax accounts with a taxable value of \$24.5 billion. The taxable value generates over \$379 million in revenue for local governments/schools. 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.

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.

Outcome Measures FY 07-08

\$361,208,127	Property Tax Certified (Below target of \$364,846,520)
\$338,762,470	Property Tax Collected (Above target of \$312,547,587) = 94% of Tax Collected
\$23,681,970,896	Taxable Value (Above target of \$23,277,645,963)

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

	Other Funds	Expense Total	General Fund	FTE
TOTAL DEPT REQUEST	\$402,500	\$6,857,109	\$6,454,609	60.00
Add Request Total	\$0	\$0	\$0	0.00
Additional Service Level Request	\$0	\$0	\$0	0.00
No adds requested.				
Proposed Budget Total	\$402,500	\$6,857,109	\$6,454,609	60.00
FY 08-09 Service Level	\$0	\$0	\$0	0.00
This service is currently at threshold level.				
Level 1: THRESHOLD - below this level, service can not be provided	\$402,500	\$6,857,109	\$6,454,609	60.00
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 minimum level of compliance by DOR based on an annual review of our workload. Failure by the BCC to provide minimum 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.				

Ver: 4/28/09ji

Please explain how the current (as of 2-27-09) service level differs from the prior year (FY 07-08). Include funding, FTE, change in leveraging, and impact on services.

Assessment and Taxation is budgeted for the minimum staffing levels with no changes, per the Oregon Department of Revenue (DOR). No services changes have occurred between the FY 07-08 budget to current levels. Oregon counties that comply with the minimum state standards are eligible to apply for an annual grant called the County Assessment Function Funding Assistance (CAFFA) program. The amount of the grant for FY 08-09 totaled \$1,563,784. We are proposing a status quo budget with increases only for the personnel, benefits, and overhead increases including Information Services costs and postage. All other line items were kept flat with no change.