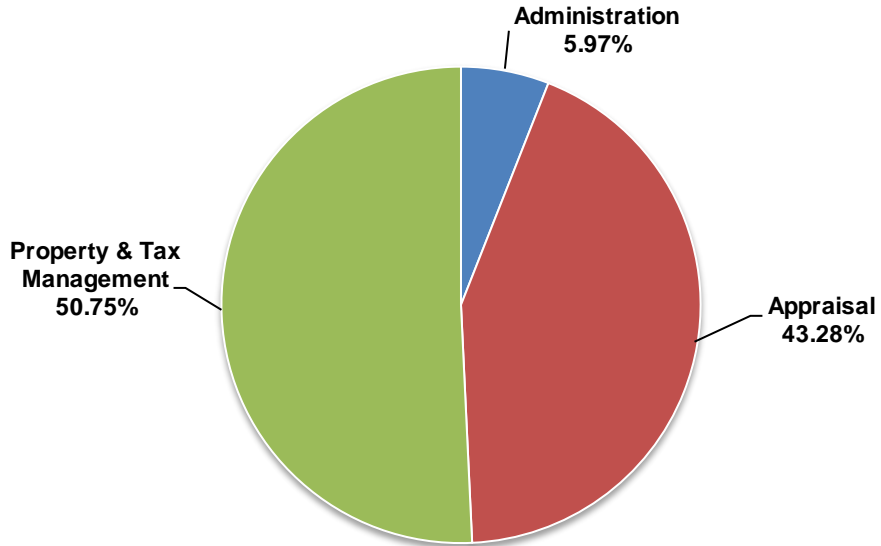


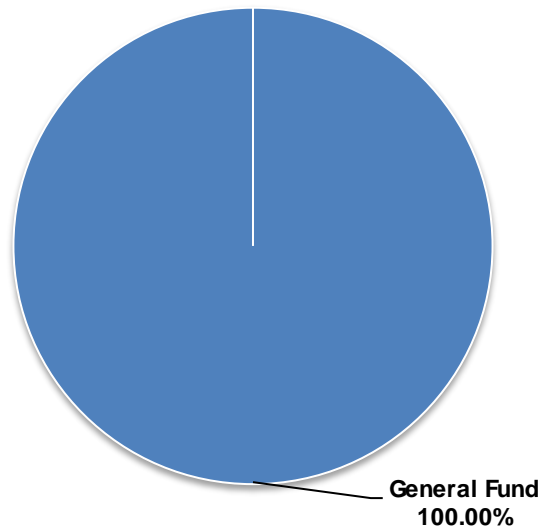
Department of Assessment and Taxation

FY 19-20 Proposed Expenditures: \$6,649,147

FY 19-20 Expenditures by Division



FY 19-20 Expenditures by Fund



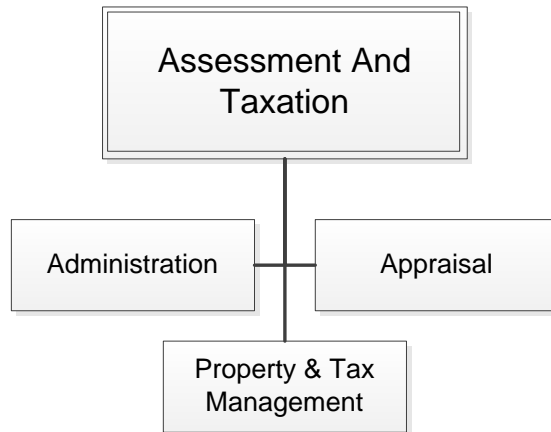
Michael Cowles
Assessor
541-682-6798

Assessment and Taxation

Department Purpose & Overview

Assessment and Taxation (A&T) contains three divisions: Administration, Property Tax Management (PTM) and Appraisal.

The purpose of A&T 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. We are a broad service organization, mandated by the Oregon Constitution and Oregon law, which collects revenue for 85 local governments, schools and special districts that provide essential public services for the citizens of Lane County.



Assessment and Taxation

Department Goals & Strategic Planning

A&T supports Lane County's strategic priorities of robust infrastructure, our people and partnerships, having a safe and healthy county and ensuring we have vibrant communities by the fair, efficient and accurate assessment and collection of property taxes within Lane County and the timely distribution of those funds to the 85 taxing jurisdictions we support.

In order to carry out the department's principal objective, A&T adopted a FY 15-20 departmental strategic plan. The departmental strategic plan includes efforts to enhance the customer service experience for our taxpayers, review and update business processes to increase efficiency and effectiveness and to create a professional working environment where our employees can grow, develop and thrive – all with the aim of serving our community in the best manner possible.

Areas of Focus

1. Assess property fairly and accurately with limited resources utilizing innovative methods.
2. Bill and collect taxes so that programs and districts have the money to thrive.
3. Deliver superior customer service to all Lane County residents.

Partnerships

Partnerships include participation in the Lane Council of Government (LCOG) Cooperative Project Agreement (CPA) Partnership Development Steering Workgroup, strong relationships with common A&T software counties, continued heavy involvement with the Oregon State Association of County Assessors (OSACA) and Oregon Association of County Tax Collectors (OACTC). We are currently discussing a partnership with the City of Eugene regarding the cost sharing of one full time employee (FTE) Property Appraiser 3 (PA3) for reappraisal of Eugene real property accounts.

Major Accomplishments & Achievements in FY 18-19

- Certified a \$548.5M tax roll on October 5, 2018, a 6.3% increase over prior year.
- The 2018 certified tax roll had a Real Market Value (RMV) of \$61.9 billion and a taxable value of \$41 billion.
- Distributed collected tax revenue in a timely manner to 85 taxing districts.
- Achieved 100% of RMV for all accounts as required by law and reported in the Assessor's Annual Ratio Study with the Department of Revenue (DOR) in PDF format.
- Completed significant process automation and electronic document enhancements.
- Continued rebuilding our physical reappraisal program.
- Contracted with a new vendor for online tax payments providing intuitive search features, mobile-friendliness, and the ability to pay for more than one parcel at a time and store a search history. Taxpayer E-check surcharges will decrease and added features such as account verification will be included. Additionally, this change will allow taxpayers to opt in to receive electronic tax statements sent via e-mail as an alternative to paper copies mailed via the postal service.
- Issued a request for proposals (RFP) for selection of a vendor to scan our microfilm and microfiche, the older ones of which are starting to deteriorate.

Assessment and Taxation

Anticipated Service & Budget Changes for FY 19-20

We are continuing an in-depth analysis to determine optimal staffing levels for A&T over the next five years. Lane County currently spends one of the lowest amounts (per account) for assessment and tax collection as compared to the other 35 Oregon counties. Ideally, future staffing levels will include funds for enhanced customer service hours, regular reappraisal of all accounts, review of exemptions and special assessments and adequate appeal support.

We have been very efficient with the use of general fund resources and continually look for new ways to increase productivity and quality. Examples include paperless processing, modeling values, automated work logs and enhanced routing tools. We are currently researching mobile solutions for field staff.

Current & Future Service Challenges

A&T has done a great job at keeping our costs stable each year, and we are always looking for additional ways to save and cut costs. We are at the point where we have cut as much we can and are not meeting current statutory obligations.

The current staffing level continues to be of concern to the Oregon Department of Revenue (DOR). An analysis to determine optimal staffing levels for A&T confirms current staffing is inadequate. Lane County currently spends one of the lowest amounts (per account) for assessment and tax collection as compared to the other 35 Oregon counties. The DOR “suggested” staffing level for A&T is 72 FTE. Our current staffing is 49 FTE.

Each year our property inventory deteriorates and many properties in the County have not been inspected since 1990. Each year we achieve 100% of RMV (for the majority of our accounts) by recalculation models. However, our recalculation models are becoming gradually “out of standard” as the underlying property data ages. Building permits, subdivisions, partitions and property transfers are increasing each year.

We have concerns that upcoming Technology Services (TS) retirements and attrition could have a negative impact on A&T service levels in the future. Having experienced and dedicated TS resources has assisted filling a small portion of our staffing gap by creating efficiencies with business processes. Without dedicated TS staff that are familiar with A&T’s unique needs, we risk delays in certifying the tax roll and process errors that could have a substantial effect on our ability to meet A&T’s statutory obligations.

Capital Projects – Planned and Known Needs

The A&T software systems (Ascend and ProVal) were implemented during FY 98-99. The specifications and Request for Proposals (RFP) for this legacy software was originally written in FY 96-97. Thomson Reuters, our software vendor, has put the software in “maintenance only” mode. Updates to the current system are limited to “hot patches” (minor fixes). Major enhancements to ProVal and Ascend are not planned by our current software vendor. ProVal and Ascend are nearing the end of their remaining economic lives and will need to be upgraded within an estimated 5-6 years.

Assessment and Taxation

DEPARTMENT FINANCIAL SUMMARY						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
RESOURCES:						
Taxes & Assessments	311,169	311,545	300,000	325,000	25,000	8.33%
Fines, Forfeitures, Penalties	88,731	82,830	87,000	83,000	(4,000)	-4.60%
Property And Rentals	11,932	13,155	10,560	9,060	(1,500)	-14.20%
State Revenues	1,076,350	769,600	1,414,393	1,150,000	(264,393)	-18.69%
Fees And Charges	31,481	37,268	26,000	24,000	(2,000)	-7.69%
Total Revenue	1,519,663	1,214,397	1,837,953	1,591,060	(246,893)	-13.43%
Fund Transfers	81,511	50,000	350,000	0	(350,000)	-100.00%
TOTAL RESOURCES	1,601,174	1,264,397	2,187,953	1,591,060	(596,893)	-27.28%
EXPENDITURES:						
Personnel Services	3,870,161	4,097,715	4,520,122	4,792,266	272,144	6.02%
Materials & Services	1,859,169	1,801,122	2,058,694	1,856,881	(201,813)	-9.80%
Capital Expenses	5,473	20,421	50,000	0	(50,000)	-100.00%
TOTAL EXPENDITURES	5,734,802	5,919,258	6,628,816	6,649,147	20,331	0.31%

EXPENDITURES BY FUND						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
FUNDS	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
General Fund	5,734,802	5,919,258	6,628,816	6,649,147	20,331	0.31%
TOTAL	5,734,802	5,919,258	6,628,816	6,649,147	20,331	0.31%

DEPARTMENT FINANCIAL SUMMARY BY DIVISION						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
DIVISIONS	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Administration	396,115	365,898	554,691	420,697	(133,994)	-24.16%
Appraisal	2,253,214	2,455,113	2,762,391	2,857,148	94,757	3.43%
Property & Tax Management	3,085,473	3,098,247	3,311,734	3,371,302	59,568	1.80%
TOTAL EXPENDITURES	5,734,802	5,919,258	6,628,816	6,649,147	20,331	0.31%

FTE SUMMARY						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Total FTE	48.00	48.00	49.00	49.00	0.00	0.00%

Assessment and Taxation

DEPARTMENT POSITION LISTING

Administration

1.00 Administrative Support Spec
1.00 Assessment & Taxation Director

2.00 Division FTE Total

Appraisal

2.33 Property Appraiser 1
1.00 Manager
1.00 Prof/Tech Supervisor
8.67 Property Appraiser 2
7.00 Property Appraiser 3
1.00 Sales Data Analyst

21.00 Division FTE Total

Property & Tax Management

4.00 Accounting Clerk, Sr
2.00 Accounting Clerk 2
2.00 Cartographer/GIS Specialist
1.00 Cartographer/GIS Technician
15.00 Office Assistant, Sr
1.00 Prof/Tech Supervisor
1.00 Sr. Manager

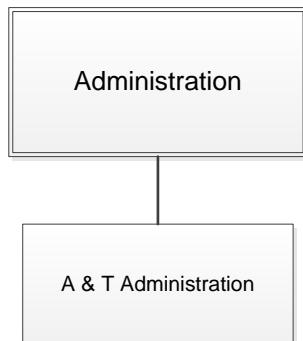
26.00 Division FTE Total

49.00 Department FTE Total

Assessment and Taxation: Administration

Division Purpose Statement

Administration oversees and directs the planning and organization of the department as mandated by Oregon law, the Lane County Strategic Plan, and departmental mission, vision, values, and goals.



Division Locator

Assessment and Taxation

Administration ↙
Appraisal
Property and Tax Management

Assessment and Taxation: Administration

DIVISION FINANCIAL SUMMARY						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
RESOURCES:						
Property And Rentals	13	213	0	0	0	0.00%
State Revenues	1,076,350	769,600	1,365,193	1,150,000	(215,193)	-15.76%
Fees And Charges	0	3,300	0	0	0	0.00%
Total Revenue	1,076,363	773,113	1,365,193	1,150,000	(215,193)	-15.76%
Fund Transfers	81,511	50,000	350,000	0	(350,000)	-100.00%
TOTAL RESOURCES	1,157,874	823,113	1,715,193	1,150,000	(565,193)	-32.95%
EXPENDITURES:						
Personnel Services	266,123	269,405	267,233	301,848	34,615	12.95%
Materials & Services	124,519	96,493	287,458	118,849	(168,609)	-58.66%
Capital Expenses	5,473	0	0	0	0	0.00%
TOTAL EXPENDITURES	396,115	365,898	554,691	420,697	(133,994)	-24.16%

EXPENDITURES BY FUND						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
General Fund	396,115	365,898	554,691	420,697	(133,994)	-24.16%
TOTAL	396,115	365,898	554,691	420,697	(133,994)	-24.16%

DIVISION FINANCIAL SUMMARY BY PROGRAM						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
A & T Administration	396,115	365,898	554,691	420,697	(133,994)	-24.16%
TOTAL EXPENDITURES	396,115	365,898	554,691	420,697	(133,994)	-24.16%

FTE SUMMARY						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Total FTE	2.00	2.00	2.00	2.00	0.00	0.00%

Assessment and Taxation: Administration

Division Overview

The Administration Division provides planning, goals, direction, coordination and operational oversight to Assessment and Taxation (A&T). Administration is responsible for assisting the managers and employees of the department through budgetary, personnel and general office support.

The Administration Division includes two positions: The Assessor/Tax Collector, also known as the Director of A&T, and one Executive Assistant. The Assessor/Tax Collector is an elected position. The Assessor was reelected to a new 4-year term of office starting in January 2019.

Division Goals & Strategic Planning

A&T Administration supports Lane County's strategic priorities of Robust Infrastructure, having a Safe, Healthy County and ensuring we have Vibrant Communities by administering the fair, efficient and accurate assessment and collection of property taxes within Lane County and the timely distribution of those funds to the 85 taxing jurisdictions we support.

Major Accomplishments & Achievements in FY 18-19

- We have been very efficient with A&T use of general fund resources and continually look for new ways to increase productivity, quality and work output.
- As President of the Oregon State Association of County Assessor's (OSACA) 18-19, the Assessor has been very active in the legislative process and statewide assessment policy. The Assessor testified on several proposed Bills during several legislative work sessions in Salem.
- In January, Lane County A&T hosted the 2019 Winter OSACA conference in Eugene. In August, A&T will host the OSACA Summer conference – also located in Eugene. Major themes include local economic development, growth, enterprise zones. Krista Noble (A&T Executive Assistant) has been instrumental in the planning and success of these conferences.
- We continue to work with Technology Services to improve the A&T website features.
- We continue to implement a comprehensive training path for all A&T employees.
- A&T Administration organized and coordinated two Joint Tax Administrators Group (JTAG) meetings this past winter and spring in Salem.
- The Assessor was recently nominated as the chair of the Lane County Finance and Audit Committee, and participated in a task force with the Governor's office to find solutions for Department of Revenue (DOR) and A&T funding.
- The Assessor continued to reach out to the community and taught several classes focusing on property tax subjects for several local Realtor® offices, and taught a session on property taxes for new commissioners during "County College" sponsored by the League of Counties (LOC).

Anticipated Service & Budget Changes for FY 19-20

The 2019 legislative session has been very busy with proposed changes affecting property taxes. The Assessor and A&T office provide information to aid the decision-making process and, when necessary, must prepare to make procedural changes in response to measures that pass. Our office is currently tracking over forty bills that could potentially have an impact on established business processes, including some that would require major changes.

HB 2104 is currently waiting for a public hearing at the Legislature. This bill, if passed, would provide an estimated \$700,000 - \$800,000 (yearly) in much needed funds for the Lane County Assessor's office.

Assessment and Taxation: Administration

Current & Future Service Challenges

The estimated County Assessment Function Funding Assistance (CAFFA) funds for FY 19-20 are expected to remain stable and similar to the amounts received in FY 18-19.

Fund reimbursement is typically in the 16-17% range of A&T expenditures. For budgeting purposes, we have used a 16.5% reimbursement rate. The Legislature established the CAFFA annual grant program to help cover A&T costs for counties. Funding for the grant comes from portions of document recording fees and delinquent property tax interest. The CAFFA reimbursement rate has been steady over the past 3-4 years. However, CAFFA funding is significantly down from original legislative intent when this funding was originally implemented in 1989.

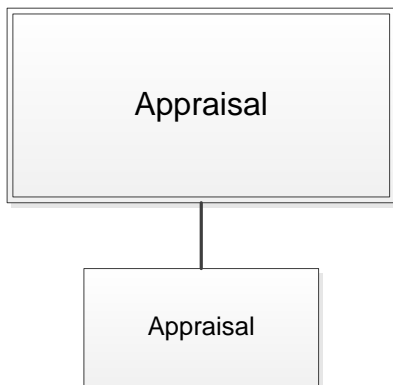
Capital Projects – Planned and Known Needs

None

Assessment and Taxation: Appraisal Division

Division Purpose Statement

Ensure that all residential, commercial, and industrial property is assessed at 100 percent of its real market value.



Division Locator

Assessment and Taxation

Administration

Appraisal ◀

Property and Tax Management

Assessment and Taxation: Appraisal Division

DIVISION FINANCIAL SUMMARY						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
RESOURCES:						
Property And Rentals	2,635	4,980	3,060	3,060	0	0.00%
State Revenues	0	0	49,200	0	(49,200)	-100.00%
Fees And Charges	0	430	0	0	0	0.00%
Total Revenue	2,635	5,410	52,260	3,060	(49,200)	-94.14%
TOTAL RESOURCES	2,635	5,410	52,260	3,060	(49,200)	-94.14%
EXPENDITURES:						
Personnel Services	1,511,314	1,716,684	1,963,363	2,093,038	129,675	6.60%
Materials & Services	741,900	718,007	749,028	764,110	15,082	2.01%
Capital Expenses	0	20,421	50,000	0	(50,000)	-100.00%
TOTAL EXPENDITURES	2,253,214	2,455,113	2,762,391	2,857,148	94,757	3.43%

EXPENDITURES BY FUND						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
General Fund	2,253,214	2,455,113	2,762,391	2,857,148	94,757	3.43%
TOTAL	2,253,214	2,455,113	2,762,391	2,857,148	94,757	3.43%

DIVISION FINANCIAL SUMMARY BY PROGRAM						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Appraisal	2,253,214	2,455,113	2,762,391	2,857,148	94,757	3.43%
TOTAL EXPENDITURES	2,253,214	2,455,113	2,762,391	2,857,148	94,757	3.43%

FTE SUMMARY						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Total FTE	19.00	19.00	21.00	21.00	0.00	0.00%

Assessment and Taxation: Appraisal Division

Division Overview

The purpose of the appraisal division is to ensure that all property is valued and assessed at 100 percent of its real market value as of January 1st each year using standard methods and procedures for mass appraising property, accurately calculating maximum assessed value, special use assessments, and determining market adjustments to be reported annually in the ratio report.

Division Goals & Strategic Planning

The appraisal division is responsible for valuing all properties at 100% of its real market value as of January 1st each year. This begins with maintaining accurate property characteristics and processing changes yearly. Properties are inspected to collect data based on permits, sales, callbacks, requested reviews, changed properties (such as divisions and lot line adjustments), appeals, special use, deferrals, exemptions and general reappraisal. Valuations are completed for property changes measuring new construction, and other exception value by which maximum assessed and specially assessed values can be calculated.

Sales and other data must be analyzed to adjust all properties to 100% of real market value. Additionally, the appraisal division prepares and presents valuations at the Board of Property Tax Appeals (BoPTA), Department of Revenue (DOR) supervisory appeals, Magistrate & Regular Division of the Oregon Tax Court. Valuation is the foundation in which property tax is calculated. Ensuring property tax revenues are billed and collected timely for use by the 85 taxing districts supports Lane County's core values and mission.

Major Accomplishments & Achievements in FY 18-19

- Achieved 100% of Real Market Value (RMV) for all property in Lane County as reported in the Ratio Report filed with the DOR July 3, 2018.
- Ensured that all appropriate properties were inspected and appraised, all data was recorded in the appraisal system; all new construction, exception, and maximum assessed values were calculated in compliance with Measure 50.
- Filled the Property Appraiser 1 position awarded in FY18-19 budget.
- Reappraisal continues including residential properties in two Thurston neighborhoods, Coburg and Multifamily properties in Eugene.
- Utilized one-time funds to complete a dock valuation study. Which included a market study, business process development and review of Siuslaw river properties.
- Valued 2,778 tax accounts with property changes (plats, divisions, lot line adjustments, etc.). Over 40% were as a result of the Department of Forestry's review and reclassification of property as forestland.
- Audited all new personal property account filings (222).
- Made improvements to the appraisal work log, our system for tracking the inspection, data entry, valuation, and review processes. Reporting tools to be implemented next.
- Continued to train appraisal staff in business processes, to create a more- balanced and experienced group.

Assessment and Taxation: Appraisal Division

Anticipated Service & Budget Changes for FY 19-20

- Training will remain a high priority; 64% of residential field staff will have 2 years or less experience.
- Despite the resources added in recent years, our staffing still remains at the minimum level to meet DOR compliance.
- Implementation of process changes resulting from legislative or administrative rule changes. The 2019 legislative session is full of proposed changes affecting the property system.

Current & Future Service Challenges

- The current and proposed staffing level continues to be of concern to the DOR. Appraisal is still functioning at minimal levels in the FY 19-20 base budget.
- Cyclical reappraisal efforts are still far from meeting the typical guideline of every 6 years. This will remain an unmet need and unattainable without significant increases in staffing levels. The DOR estimates appraisal staffing level of 32 full time employee's (FTE) based on the number of accounts within Lane County.
- Development of staff can be a struggle. Staffing levels are not adequate to complete all work to satisfactory levels, which leaves minimal time for cross training and documentation of business processes.
- The DOR is providing less support and training than in the past due to budget reductions.
- Multiyear appeals of large value properties continue. An increase in appeals relating to 'dark store' theory is expected. At times, we lack the staff and expertise to defend these properties in Tax Court.
- As our personal property and industrial equipment audits continue, additional property is added to the tax roll which increases the number of records to value and maintain in future years with limited staff.
- The list of unmet needs, or 'projects', remains. These include completing dock permit review, appraising cell tower sites, evaluation of exempt properties as well as completion of sketches and photos into our computer aided mass appraisal (CAMA) software.
- Inability to utilize mobile field devices due to incompatibility with our CAMA software restricts efficiency in site inspections.
- Challenges in hiring experienced appraisal staff increases time and expense for training.

Capital Projects – Planned and Known Needs

None

Assessment and Taxation: Property and Tax Management

Division Purpose Statement

To create and maintain accurate and current records of tangible property and associated ownership, to produce and update cadastral maps, apply special assessments, manage use assessments, administer state deferral and exemption programs, provide public information and bill, and collect and distribute property tax monies for the citizens and service districts of Lane County.

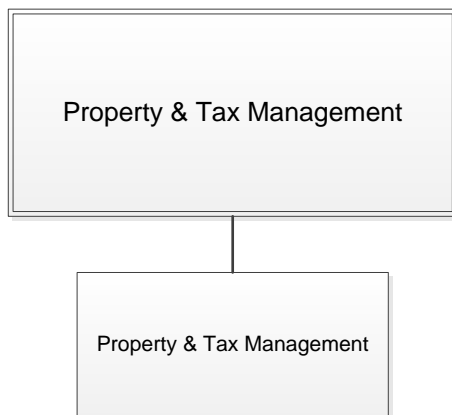
Division Locator

Assessment and Taxation

Administration

Appraisal

Property and Tax Management ◀



Assessment and Taxation: Property and Tax Management

DIVISION FINANCIAL SUMMARY						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
RESOURCES:						
Taxes & Assessments	311,169	311,545	300,000	325,000	25,000	8.33%
Fines, Forfeitures, Penalties	88,731	82,830	87,000	83,000	(4,000)	-4.60%
Property And Rentals	9,285	7,962	7,500	6,000	(1,500)	-20.00%
Fees And Charges	31,481	33,538	26,000	24,000	(2,000)	-7.69%
Total Revenue	440,665	435,874	420,500	438,000	17,500	4.16%
TOTAL RESOURCES	440,665	435,874	420,500	438,000	17,500	4.16%
EXPENDITURES:						
Personnel Services	2,092,724	2,111,626	2,289,526	2,397,380	107,854	4.71%
Materials & Services	992,749	986,621	1,022,208	973,922	(48,286)	-4.72%
TOTAL EXPENDITURES	3,085,473	3,098,247	3,311,734	3,371,302	59,568	1.80%

EXPENDITURES BY FUND						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
General Fund	3,085,473	3,098,247	3,311,734	3,371,302	59,568	1.80%
TOTAL	3,085,473	3,098,247	3,311,734	3,371,302	59,568	1.80%

DIVISION FINANCIAL SUMMARY BY PROGRAM						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Property & Tax Management	3,085,473	3,098,247	3,311,734	3,371,302	59,568	1.80%
TOTAL EXPENDITURES	3,085,473	3,098,247	3,311,734	3,371,302	59,568	1.80%

FTE SUMMARY						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Total FTE	27.00	27.00	26.00	26.00	0.00	0.00%

Assessment and Taxation: Property and Tax Management

Division Overview

The purpose of the property and tax management division is to create and maintain accurate and current records of tangible property and associated ownership, to produce and update cadastral maps, apply special assessments, manage use assessments, administer state deferral and exemption programs, provide public information and bill, collect and distribute property tax monies for the citizens and service districts of Lane County.

Division Goals & Strategic Planning

The property and tax management division is responsible for maintaining the annual tax roll and the collection and distribution of taxes. \$548.5 million was certified for FY 18-19 on behalf of approximately 85 taxing districts. The division is also responsible for maintaining ownership records of all property tax accounts in Lane County (currently numbering 187,527), which includes mapping of tax parcels, maintaining property changes (such as divisions and lot line adjustments), managing exemption, deferral and special assessment programs and providing extensive public information.

Major Accomplishments & Achievements in FY 18-19

- Expect to complete reclassification of the Sr. Office Assistants in our Department to Property Data Specialists, moving them from Grade 020 to 024. The new classification better describes their work and the new pay grade aligns better with that of comparable positions in other counties.
- Collected 88.6% of the certified total by the end of November 2018.
- Provided public information to over 19,650 customers via telephone and in person.
- Completed 15,500 ownership changes resulting from deeds and manufactured structure title transfers.
- Updated 2,778 tax accounts with property changes (plats, divisions, lot line adjustments, etc.). Over 40% were as a result of the Department of Forestry's review and reclassification of property as forestland.
- Implemented a new online payment service offering lower fees and more flexibility for both users and staff.
- In conjunction with staff from Clackamas and Wasco counties, produced two informative videos on property taxes in Oregon that can be used by any A&T office in the state.
- Starting to scan our microfilm and microfiche, the older ones of which are starting to deteriorate.
- Using temporary services, we have scanned over 80 file cabinet drawers of records in 1.5 years.

Anticipated Service & Budget Changes for FY 19-20

- A highly-valued Technology Services (TS) staff member who worked very closely with our Department retired in late 2018. As a result, most TS requests take longer and work products require careful review.
- Re-starting a 4 – 6 month project with TS that was put on hold last year due to a lack of TS resources: a database to track property changes, replacing the current, mostly manual, workflow.
- US Bank's Lockbox service that we have been utilizing since 2005 will not be available after 2019. The office is exploring alternate methods of processing the high volume of payments in October and November.
- As a result of the Department of Forestry's recent review and reclassification of forestland property, approximately 500 acreage corrections remain to be completed and another 500 accounts need to be reviewed for possible corrections.
- Looking at implementing interactive voice recognition through current online payment vendor to allow for payments via the telephone.

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- Hoping to continue auditing long-standing exemptions for continued compliance with statutory requirements.
- Offering the public a choice of e-mailed electronic tax statements or continued mailing of paper copies.
- Having another three videos explaining aspects of the Oregon property tax system available for counties to use ready by October 2019.

Current & Future Service Challenges

- The 2019 legislative session will likely result in both minor and major changes that we will need to implement.
- We are continuing to look at no-cost or low-cost options to provide taxpayers the ability to pay with credit and debit cards in our office without adding to the staff workload.
- Optimally, future department-wide staffing levels will include funds for enhanced customer service hours, as we currently are only open to the public from 9:00-3:00 Monday to Thursday.

Capital Projects – Planned and Known Needs

None

Assessment and Taxation

DEPARTMENT RESOURCE DETAIL						
	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Curr Bgt	FY 19-20 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
RESOURCE ACCOUNTS						
Tax Penalties	311,159	311,545	300,000	325,000	25,000	8.33%
Other Tax Revenue	10	0	0	0	0	0.00%
TAXES & ASSESSMENTS	311,169	311,545	300,000	325,000	25,000	8.33%
Foreclosure Penalty	65,025	61,369	57,000	58,000	1,000	1.75%
Late Filing Penalties	23,706	21,460	30,000	25,000	(5,000)	-16.67%
FINES, FORFEITURES, PENALTIES	88,731	82,830	87,000	83,000	(4,000)	-4.60%
Miscellaneous Sales	11,932	13,155	10,560	9,060	(1,500)	-14.20%
PROPERTY AND RENTALS	11,932	13,155	10,560	9,060	(1,500)	-14.20%
Department of Revenue	1,076,350	769,600	1,414,393	1,150,000	(264,393)	-18.69%
OTHER STATE REVENUES	1,076,350	769,600	1,414,393	1,150,000	(264,393)	-18.69%
A&T Application Fee	18,335	20,010	15,000	12,000	(3,000)	-20.00%
Miscellaneous Fees/Reimbursement	7,011	0	0	0	0	0.00%
Miscellaneous Svc Charges	6,135	6,745	4,000	5,000	1,000	25.00%
Refunds & Reimbursements	0	10,513	7,000	7,000	0	0.00%
FEES AND CHARGES	31,481	37,268	26,000	24,000	(2,000)	-7.69%
Transfer Fr General Fund (100)	81,511	50,000	350,000	0	(350,000)	-100.00%
FUND TRANSFERS	81,511	50,000	350,000	0	(350,000)	-100.00%
DEPARTMENT RESOURCES	1,601,174	1,264,397	2,187,953	1,591,060	(596,893)	-27.28%

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DEPARTMENT EXPENDITURE DETAIL						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
EXPENDITURE ACCOUNTS						
Regular Operating Wages	2,201,353	2,330,453	2,557,930	2,664,986	107,056	4.19%
Extra Help	10,310	6,966	30,692	12,492	(18,200)	-59.30%
Overtime	25,171	25,583	20,004	20,004	0	0.00%
Reduction Unfunded Vac Liab	24,806	17,966	17,459	16,043	(1,416)	-8.11%
Compensatory Time	2,453	1,598	6,000	6,000	0	0.00%
Risk Management Benefits	2,723	2,637	5,357	5,149	(208)	-3.88%
Social Security Expense	138,318	145,669	161,967	168,533	6,566	4.05%
Medicare Insurance Expense	32,348	34,068	37,274	39,402	2,128	5.71%
Unemployment Insurance (State)	8,164	4,345	4,814	4,979	165	3.43%
Workers Comp	7,947	8,148	7,846	8,172	326	4.15%
Disability Insurance - Long-term	16,933	15,237	18,179	18,928	749	4.12%
PERS - OPSRP Employer rate	216,910	270,846	318,328	434,419	116,091	36.47%
PERS Bond	179,354	169,763	188,538	196,163	7,625	4.04%
PERS - 6% Pickup	129,050	133,770	154,792	162,360	7,568	4.89%
Health Insurance	717,510	778,631	823,272	862,547	39,275	4.77%
Dental Insurance	59,697	63,143	65,902	65,859	(43)	-0.07%
EE Assistance Pgm	737	763	1,124	1,141	17	1.51%
Life Insurance	7,150	6,914	9,987	9,987	0	0.00%
Flexible Spending Admin	673	697	493	570	77	15.62%
Disability Insurance - Short Term	1,549	1,603	1,711	1,711	0	0.00%
Deferred Comp Employer Contrib	10,219	10,317	10,400	11,251	851	8.18%
Retiree Medical	75,578	67,350	76,418	79,842	3,424	4.48%
FMLA Administration	1,207	1,250	1,635	1,728	93	5.69%
PERSONNEL SERVICES	3,870,161	4,097,715	4,520,122	4,792,266	272,144	6.02%
Professional & Consulting	111,435	127,771	112,750	121,000	8,250	7.32%
Agency Payments	12,896	0	0	0	0	0.00%
Telephone Services	14,738	16,990	44,640	25,469	(19,171)	-42.95%
General Liability	78,371	81,063	31,042	33,710	2,668	8.59%
Maintenance of Equipment	2,327	1,930	3,789	3,800	11	0.29%
Maintenance Agreements	739	2,526	7,500	250,784	243,284	3,243.79%
Fleet Services Rentals	25,175	32,039	42,414	48,416	6,002	14.15%
Groundskeeping Services	230	0	0	0	0	0.00%
Copier Charges	3,450	4,560	4,425	5,800	1,375	31.07%
Mail Room Charges	14,682	13,261	18,996	20,252	1,256	6.61%
License Replacement	0	0	0	13,493	13,493	100.00%
Indirect/Technology Serv	254,425	278,406	278,450	310,539	32,089	11.52%
Infrastructure Replacement	0	0	3,199	13,068	9,869	308.50%
County Indirect Charges	495,691	537,424	542,053	470,867	(71,186)	-13.13%
Direct/Technology Serv	626,087	516,252	564,432	312,248	(252,184)	-44.68%
PC Replacement Services	24,795	12,600	11,750	11,600	(150)	-1.28%
Office Supplies & Expense	39,912	33,875	41,454	44,500	3,046	7.35%
Membrshp/Professionl Licenses	6,082	3,659	2,900	5,900	3,000	103.45%
Printing & Binding	24,025	20,683	24,588	20,700	(3,888)	-15.81%
Advertising & Publicity	1,170	129	240	0	(240)	-100.00%
Microfilm Imaging Services	1,540	2,332	192,729	8,000	(184,729)	-95.85%
Postage	71,906	72,040	76,550	77,050	500	0.65%
Radio/Communic Supplies & Svcs	5,766	5,545	8,823	16,015	7,192	81.51%
DP Supplies And Access	19,350	6,904	7,096	7,000	(96)	-1.35%
Printer & Copier Expenses	0	1,281	839	450	(389)	-46.36%
Small Office Furniture	2,585	(300)	0	0	0	0.00%
Clothing	0	460	5,600	4,500	(1,100)	-19.64%
Business Expense & Travel	6,895	17,440	10,846	9,500	(1,346)	-12.41%

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DEPARTMENT EXPENDITURE DETAIL						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Awards & Recognition	1,206	393	1,487	1,350	(137)	-9.21%
Outside Education & Travel	11,899	8,464	16,032	17,000	968	6.04%
County Training Classes	1,755	3,395	3,650	3,750	100	2.74%
Training Services & Materials	36	0	420	120	(300)	-71.43%
MATERIALS & SERVICES	1,859,169	1,801,122	2,058,694	1,856,881	(201,813)	-9.80%
Vehicles	0	20,421	50,000	0	(50,000)	-100.00%
Data Processing Equipment	5,473	0	0	0	0	0.00%
CAPITAL OUTLAY	5,473	20,421	50,000	0	(50,000)	-100.00%
DEPARTMENT EXPENDITURES	5,734,802	5,919,259	6,628,816	6,649,147	20,331	0.31%

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