



Assessor

Bob Vroman, Assessor

**Development Services Building
150 Beaver Creek Road
Oregon City, Oregon 97045
503-655-8671**

Website Address: <http://www.clackamas.us/at/>



Department of Assessment & Taxation

Department Mission

The mission of the Assessment & Taxation Department is to administer State property tax laws, including Appraisal, Assessment, Tax Collection and Mapping services to property tax payers and taxing districts so they will have confidence in the tax system and receive the highest quality customer service.

Department of Assessment & Taxation			
R. Vorman, County Assessor			
FTE 58.5			
Total Request \$7,588,409			
General Fund Support \$5,488,409			

Administration R. Vroman Total Request \$296,931 Gen Fund \$249,923	Valuation J. Honl Total Request \$3,970,733 Gen Fund \$2,690,604	Tax Revenue T. Little Total Request \$1,497,322 Gen Fund \$1,250,527	Property Records T. Little Total Request \$1,823,423 Gen Fund \$1,297,355
Office of the Assessor R. Vroman FTE 2.0 Total Request \$296,931 Gen Fund \$249,923	Property Valuation L. Longfellow FTE 17.0 Total Request \$2,239,563 Gen Fund \$1,264,990	Tax Certification, Collections & Distribution L. Dunn FTE 10.5 Total Request \$1,497,322 Gen Fund \$1,250,527	Property Records & Customer Service J. Mayo FTE 16.0 Total Request \$1,823,423 Gen Fund \$1,297,355
Value Modification J. Honl FTE 13.0 Total Request \$1,731,170 Gen Fund \$1,425,614			



Administration Line of Business

Line of Business Purpose Statement

The purpose of the Administration Line of Business is to provide leadership, planning, organization, decision making, training and support services for the Department of Assessment & Taxation programs and to provide information resources to the Board of County Commissioners, County Departments, other agencies, taxing districts and the public so they receive a high quality customer experience.

Department of Assessment & Taxation

R. Vroman, County Assessor

FTE 58.5

Total Request \$7,588,409

General Fund Support \$5,488,409

Administration

R. Vroman

Total Request

\$296,931

Gen Fund \$249,923

Office of the Assessor

R. Vroman

FTE 2.0

Total Request

\$296,931

Gen Fund \$249,923



Administration Line of Business Office of the Assessor Program

Performance Narrative Statement

The Office of the Assessor Program has joined in the County Board of Commissioner's commitment to achieving positive results for our customers through an enterprise-wide commitment to accountability, transparency and credibility designed to build trust through good government. The Clackamas County Assessor's office has a long standing commitment to providing excellent customer service. We work to accomplish this through outreach to the public and business community in the form of town hall meetings, training opportunities, information and responsiveness to their concerns. Annual legislative sessions and the continually changing requirements of Oregon's property tax system provide a continual challenge to helping Oregonians understand our tax system and for us to effectively administer it. We continue to work hard to maintain a well-qualified, competent and adequately staffed organization that has clear goals and direction for meeting their performance objectives. There are no policy level requests for this program but the Assessor remains committed to evaluating future opportunities to collaborate with other departments and jurisdictions to provide more effective and efficient services.

Key Performance Measures

		FY 15-16 Target	FY 15-16 Actual 12/31/15	FY 15-16 Year End Target	FY 16-17 Target
Result	Department will operate within 95% of its annual adopted budget	95%	N/A	95%	95%
Result	Development of an employee succession plan by 2016	25%	N/A	50%	100%
Efficiency	Total cost per account	\$42	N/A	\$42	\$42
Efficiency	Tax revenue generated per \$ of budgeted expenditure	\$98	N/A	\$98	\$99

Program includes:

- Mandated Services
- Shared Services
- Grant Funding

The Assessment & Taxation function is a State-mandated service and a shared-State-County service. The Department of Assessment & Taxation is partially funded by a State grant program.

The County Assessment Function Funding Assistance (CAFFA) Grant Program was created in 1989 to reverse a disintegration taking place in the property tax system and to recognize a shared responsibility for statewide uniformity and accuracy in property assessment and taxation. This is generally defined to include:

- 1) Maintenance of constitutionally required real market value on all property
- 2) Creation of an Assessment Roll and a Tax Roll
- 3) Appraisal of all Measure 50 exceptions completed timely
- 4) Resolution of appeals in a timely manner
- 5) Calculation, collection, and distribution of taxes

The State reviews the adequacy of our program by looking at the following areas:

- 1) Assessment
- 2) Cartography and GIS Administration
- 3) Property Valuation
- 4) Processing of the Board of Property Tax Appeals, Magistrate and Regular Division Tax Court Appeals
- 5) A&T Data Processing

The County submits an annual grant application. The budgeted expenditures identify the resources necessary to maintain minimum A&T adequacy. If the Department of Revenue determines a County's Assessment and Taxation budget is adequate, it certifies the County to participate in the grant. If the Department of Revenue finds the County's budget to be inadequate to meet program requirements, the County is denied the grant for that year.

There is no specific formula to determine program adequacy because the demographics of each County are different. Most recently the Department of Revenue has focused on A&T outcomes more than process looking at the effectiveness of our County's operations by function.



Administration Line of Business

Office of the Assessor Program

Budget Summary

	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Amended Budget	FY 15-16 Projected Year End	FY 16-17 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
Prior Year Revenue	-	-	-	-	-	-	0%
Taxes	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Federal Grants & Revenues	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	-	-	47,008	47,008	0%
Local Grants & Revenues	-	-	-	-	-	-	0%
Charges for Service	-	-	-	-	-	-	0%
Fines & Penalties	-	-	-	-	-	-	0%
Other Revenues	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Operating Revenue	-	-	-	-	47,008	47,008	0%
Total Rev - Including Beginning Bal	-	-	-	-	47,008	47,008	0%
Personnel Services	-	-	-	-	237,225	237,225	0%
Materials & Services	-	-	-	-	34,959	34,959	0%
Indirect Costs (Internal Dept Chgs)	-	-	-	-	-	-	0%
Cost Allocation Charges	-	-	-	-	24,747	24,747	0%
Operating Expenditure	-	-	-	-	296,931	296,931	0%
Debt Service	-	-	-	-	-	-	0%
Special Payments	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	0%
Reserve for Future Expenditures	-	-	-	-	-	-	0%
Contingency	-	-	-	-	-	-	0%
Total Exp - Including Special Categories	-	-	-	-	296,931	296,931	0%
General Fund Support (if applicable)	0	0	0	0	249,923	249,923	0%
Full Time Equiv Pos (FTE) Budgeted	0.00	0.00	0.00	0.00	2.00	2.00	0%
Full Time Equiv Pos (FTE) Filled at Yr End	0.00	0.00	0.00	0.00	2.00	2.00	0%
Full Time Equiv Pos (FTE) Vacant at Yr End	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Issues and Changes



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Valuation Line of Business

Line of Business Purpose Statement

The purpose of the Valuation Line of Business is to provide appraisal, statistical, analytical, special program eligibility, dispute resolution and correction services to property owners and taxpayers so they can have confidence that property is valued at 100% of real market value and they are paying the correct amount of tax.

Department of Assessment & Taxation

R. Vroman, County Assessor

FTE 58.5

Total Request \$7,588,409

General Fund Support \$5,488,409

Valuation

J. Honl

Total Request

\$3,970,733

Gen Fund \$2,690,604

Property Valuation

L. Longfellow

FTE 17.0

Total Request

\$2,239,563

Gen Fund \$1,264,990

Value Modification

J. Honl

FTE 13.0

Total Request

\$1,731,170

Gen Fund \$1,425,614



Valuation Line of Business

Property Valuation Program

Performance Narrative Statement

There are no new policy level requests for this program. Our business process continues to focus support to the appraisal staff and we are transitioning to a strategic planning process designed to provide more openness, transparency and deliver more integrated and better services designed to build public trust and that will result in the best allocation of resources. Our appraisers primarily complete field work, make and review value decisions and assist the public on valuation issues. Real estate sales activity, new construction and other exception events continue to show significant increases. A major update and enhancement to our automated appraisal database has allowed us to monitor our appraisal activity real time and increase the efficiency of our business practices. This year's appraisal plan has appraisers doing a more through desk review including reviewing aerials and RMLS for each property before going out into the field. This assists them with identification and flagging specific accounts and will help focus attention during field inspections. Resource limitations and increased real estate activity have impacted the ability to direct additional resources to populate our CAMA system with the multi-family property characteristic data and build income property valuation models to enable valuation and recalculation of these types of properties within our system. This remains a strategic goal. We also continue to actively explore the potential for developing collaborative projects with other jurisdictions that may contribute to more efficient and effective administration of the assessment and tax function.

Key Performance Measures

		FY 15-16 Target	FY 15-16 Actual 12/31/15	FY 15-16 Year End Target	FY 16-17 Target
Result	98% of neighborhood market areas valued at 100% of real market value and consistent with statutory requirement	98%	99.99%	99.99%	98%
Output	# of new construction/property change appraisals completed	5,600	5,875	5,875	7,150
Demand	# of real properties not physically appraised in the past six years	153,463	153,463	153,463	146,463

Program includes:

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- Shared Services
- Grant Funding

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Valuation Line of Business

Property Valuation Program

Budget Summary

	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Amended Budget	FY 15-16 Projected Year End	FY 16-17 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
Prior Year Revenue	-	-	-	-	-	-	0%
Taxes	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Federal Grants & Revenues	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	-	-	399,573	399,573	0%
Local Grants & Revenues	-	-	-	-	-	-	0%
Charges for Service	-	-	-	-	-	-	0%
Fines & Penalties	-	-	-	-	-	-	0%
Other Revenues	-	-	-	-	575,000	575,000	0%
Interfund Transfers	-	-	-	-	-	-	0%
Operating Revenue	-	-	-	-	974,573	974,573	0%
Total Rev - Including Beginning Bal	-	-	-	-	974,573	974,573	0%
Personnel Services	-	-	-	-	1,730,624	1,730,624	0%
Materials & Services	-	-	-	-	298,615	298,615	0%
Indirect Costs (Internal Dept Chgs)	-	-	-	-	-	-	0%
Cost Allocation Charges	-	-	-	-	210,324	210,324	0%
Operating Expenditure	-	-	-	-	2,239,563	2,239,563	0%
Debt Service	-	-	-	-	-	-	0%
Special Payments	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	0%
Reserve for Future Expenditures	-	-	-	-	-	-	0%
Contingency	-	-	-	-	-	-	0%
Total Exp - Including Special Categories	-	-	-	-	2,239,563	2,239,563	0%
General Fund Support (if applicable)	0	0	0	0	1,264,990	1,264,990	0%
Full Time Equiv Pos (FTE) Budgeted	0.00	0.00	0.00	0.00	17.00	17.00	0%
Full Time Equiv Pos (FTE) Filled at Yr End	0.00	0.00	0.00	0.00	17.00	17.00	0%
Full Time Equiv Pos (FTE) Vacant at Yr End	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Issues and Changes



Valuation Line of Business

Value Modification Program

Performance Narrative Statement

There are no new policy level requests for this program. The improving economic conditions and a real estate market characterized by a tight supply of residential property have resulted in more modest levels of appeals at the Board of Property Tax Appeals. A consistent level of resources remain directed toward appeal management. The appeal process represents a significant outreach opportunity. The legal complexity of today's appeals and the complexity of properties under appeal often continue to require participation by County Counsel for representation for Magistrate, Regular Division Tax Court and Supreme Court cases. An increasing level of sales activity is helpful but also requires significant appraisal resource to verify sales, research listings and field inspect property to support appeals, general market analysis and the ratio study. We also continue to prioritize resources to outlier sales analysis and are utilizing the online services available to more thoroughly research construction and remodeling activity with the goal of maintaining the accuracy and integrity of our property characteristic inventory. Outlier sales review, reappraisal and sale listing review have resulted in the discovery of 434 accounts with value not captured on the tax roll that will result in additional value and additional revenue to taxing districts. 750 new exemption and deferral eligibility determination were reviewed as well as maintenance on the existing 21,000 accounts that have previously qualified so property owners can have confidence they are paying the correct tax consistent with the use of the property.

Key Performance Measures

		FY 15-16 Target	FY 15-16 Actual 12/31/15	FY 15-16 Year End Target	FY 16-17 Target
Result	Board of Property Tax Appeals will remain below 1% annually	<1%	0.32%	0.32%	<1%
Output	# of Board of Property Tax Appeals	425	577	577	450
Output	# of real property accounts with tax roll corrections completed for omitted property	350	N/A	475	350

Program includes:

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- Shared Services
- Grant Funding

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There is no specific formula to determine program adequacy because the demographics of each County are different. Most recently the Department of Revenue has focused on A&T outcomes more than process looking at the effectiveness of our County's operations by function.



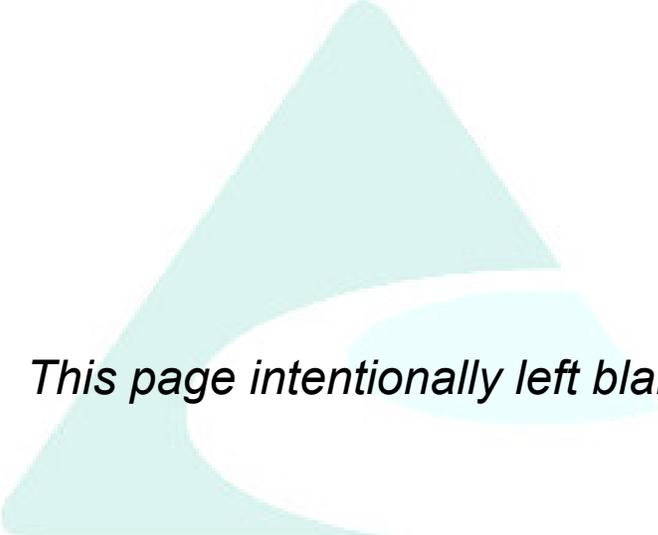
Valuation Line of Business

Value Modification Program

Budget Summary

	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Amended Budget	FY 15-16 Projected Year End	FY 16-17 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
Prior Year Revenue	-	-	-	-	-	-	0%
Taxes	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Federal Grants & Revenues	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	-	-	305,556	305,556	0%
Local Grants & Revenues	-	-	-	-	-	-	0%
Charges for Service	-	-	-	-	-	-	0%
Fines & Penalties	-	-	-	-	-	-	0%
Other Revenues	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Operating Revenue	-	-	-	-	305,556	305,556	0%
Total Rev - Including Beginning Bal	-	-	-	-	305,556	305,556	0%
Personnel Services	-	-	-	-	1,266,727	1,266,727	0%
Materials & Services	-	-	-	-	303,607	303,607	0%
Indirect Costs (Internal Dept Chgs)	-	-	-	-	-	-	0%
Cost Allocation Charges	-	-	-	-	160,836	160,836	0%
Operating Expenditure	-	-	-	-	1,731,170	1,731,170	0%
Debt Service	-	-	-	-	-	-	0%
Special Payments	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	0%
Reserve for Future Expenditures	-	-	-	-	-	-	0%
Contingency	-	-	-	-	-	-	0%
Total Exp - Including Special Categories	-	-	-	-	1,731,170	1,731,170	0%
General Fund Support (if applicable)	0	0	0	0	1,425,614	1,425,614	0%
Full Time Equiv Pos (FTE) Budgeted	0.00	0.00	0.00	0.00	13.00	13.00	0%
Full Time Equiv Pos (FTE) Filled at Yr End	0.00	0.00	0.00	0.00	13.00	13.00	0%
Full Time Equiv Pos (FTE) Vacant at Yr End	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Issues and Changes



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Tax Revenue Line of Business

Line of Business Purpose Statement

The purpose of the Tax Revenue Line of Business is to provide tax certification, notification, collection and distribution services to property owners, taxpayers and taxing districts so they know the value of their property, how much to pay and pay timely, see a list of their taxing districts and fund services for local citizens.

Department of Assessment & Taxation

R. Vroman, County Assessor

FTE 58.5

Total Request \$7,588,409

General Fund Support \$5,488,409

Tax Revenue

T. Little

Total Request

\$1,497,322

Gen Fund \$1,250,527

Tax Certification, Collection & Distribution

L. Dunn

FTE 10.5

Total Request

\$1,497,322

Gen Fund \$1,250,527



Tax Revenue Line of Business

Tax Certification, Collection & Distribution Program

Performance Narrative Statement

There are no policy level funding requests for the Tax Certification, Collection & Distribution Program. Annexations and withdrawals were processed timely and accurately to be correctly reflected on the 2015/2016 tax roll. The program successfully processed levy requirements for 132 taxing districts used to produce a total tax roll of \$725.6 million dollars. Tax notifications were mailed to 171,591 accounts by October 25, 2015. Collection and distribution was timely with taxing districts receiving funds equivalent to 87% of the total tax roll within 16 days of the November collection date. This program is on schedule to meet a strategic goal of enabling customers to manage their account with online access to real time tax payment information and online tax payment and mailing address updates by July 1, 2016.

Key Performance Measures

		FY 15-16 Target	FY 15-16 Actual 12/31/15	FY 15-16 Year End Target	FY 16-17 Target
Result	87% of tax dollars distributed by November 30th each year	87%	87%	87%	87%
Result	97% of tax dollars are collected by the end of the fiscal year	97%	88%	97%	97%
Output	# of credit, debit and 3-check online payment postings	9,543	5,791	9,947	10,875

Program includes:

Mandated Services Yes

Shared Services Yes

Grant Funding Yes

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- 3) Property Valuation
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- 5) A&T Data Processing

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There is no specific formula to determine program adequacy because the demographics of each County are different. Most recently the Department of Revenue has focused on A&T outcomes more than process looking at the effectiveness of our County's operations by function.



Tax Revenue Line of Business

Tax Certification, Collection & Distribution Program

Budget Summary

	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Amended Budget	FY 15-16 Projected Year End	FY 16-17 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
Prior Year Revenue	-	-	-	-	-	-	0%
Taxes	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Federal Grants & Revenues	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	-	-	246,795	246,795	0%
Local Grants & Revenues	-	-	-	-	-	-	0%
Charges for Service	-	-	-	-	-	-	0%
Fines & Penalties	-	-	-	-	-	-	0%
Other Revenues	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Operating Revenue	-	-	-	-	246,795	246,795	0%
Total Rev - Including Beginning Bal	-	-	-	-	246,795	246,795	0%
Personnel Services	-	-	-	-	999,876	999,876	0%
Materials & Services	-	-	-	-	297,542	297,542	0%
Indirect Costs (Internal Dept Chgs)	-	-	-	-	-	-	0%
Cost Allocation Charges	-	-	-	-	129,904	129,904	0%
Operating Expenditure	-	-	-	-	1,427,322	1,427,322	0%
Debt Service	-	-	-	-	70,000	70,000	0%
Special Payments	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	0%
Reserve for Future Expenditures	-	-	-	-	-	-	0%
Contingency	-	-	-	-	-	-	0%
Total Exp - Including Special Categories	-	-	-	-	1,497,322	1,497,322	0%
General Fund Support (if applicable)	0	0	0	0	1,250,527	1,250,527	0%
Full Time Equiv Pos (FTE) Budgeted	0.00	0.00	0.00	0.00	10.50	10.50	0%
Full Time Equiv Pos (FTE) Filled at Yr End	0.00	0.00	0.00	0.00	10.50	10.50	0%
Full Time Equiv Pos (FTE) Vacant at Yr End	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Issues and Changes



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C O U N T Y



Property Records Line of Business

Line of Business Purpose Statement

The purpose of the Property Records Line of Business is to provide current and historical property information services to property owners, taxpayers, other jurisdictions and the public so they can receive prompt and accurate property information make informed property decisions and receive the highest quality customer experience.

Department of Assessment & Taxation

R. Vroman, County Assessor

FTE 58.5

Total Request \$7,588,409

General Fund Support \$5,488,409

Property Records

T. Little

Total Request

\$1,823,423

Gen Fund \$1,297,355

Property Records & Customer Service

J. Mayo

FTE 16.0

Total Request

\$1,823,423

Gen Fund \$1,297,355



Property Records Line of Business

Property Records & Customer Service Program

Performance Narrative Statement

There are no policy level funding requests for the Property Records & Customer Service Program. This program processed 17,875 deeds resulting in ownership, address, and/or boundary changes. Records were updated in a timely manner to accurately reflect owner names, mailing and situs addresses on the current assessment and tax rolls. The volume of real estate activity did require prioritization of staff in order to update and maintain records in a timely accurate manner and impacted the available resources for our ongoing digital map conversion project. Progress continues, having retired 1,848 out of 3,368 paper maps with digital maps. We continue to maintain a high response level for public records requests and customer inquiries.

Key Performance Measures

		FY 15-16 Target	FY 15-16 Actual 12/31/15	FY 15-16 Year End Target	FY 16-17 Target
Result	By July 1, 2016, customers will be able to manage their account online	7/1/2016	7/1/2016	7/1/2016	7/1/2016
Result	>95% of phone messages returned within one business day	95%	99%	99%	95%
Result	% of Assessor's tax maps digitized	54%	55%	55%	64%

Program includes:

Mandated Services Yes

Shared Services Yes

Grant Funding Yes

The Assessment & Taxation function is a State-mandated service and a shared-State-County service. The Department of Assessment & Taxation is partially funded by a State grant program.

The County Assessment Function Funding Assistance (CAFFA) Grant Program was created in 1989 to reverse a disintegration taking place in the property tax system and to recognize a shared responsibility for statewide uniformity and accuracy in property assessment and taxation. This is generally defined to include:

- 1) Maintenance of constitutionally required real market value on all property
- 2) Creation of an Assessment Roll and a Tax Roll
- 3) Appraisal of all Measure 50 exceptions completed timely
- 4) Resolution of appeals in a timely manner
- 5) Calculation, collection, and distribution of taxes

The State reviews the adequacy of our program by looking at the following areas:

- 1) Assessment
- 2) Cartography and GIS Administration
- 3) Property Valuation
- 4) Processing of the Board of Property Tax Appeals, Magistrate and Regular Division Tax Court Appeals
- 5) A&T Data Processing

The County submits an annual grant application. The budgeted expenditures identify the resources necessary to maintain minimum A&T adequacy. If the Department of Revenue determines a County's Assessment and Taxation budget is adequate, it certifies the County to participate in the grant. If the Department of Revenue finds the County's budget to be inadequate to meet program requirements, the County is denied the grant for that year.

There is no specific formula to determine program adequacy because the demographics of each County are different. Most recently the Department of Revenue has focused on A&T outcomes more than process looking at the effectiveness of our County's operations by function.



Property Records Line of Business

Property Records & Customer Service Program

Budget Summary

	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Amended Budget	FY 15-16 Projected Year End	FY 16-17 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
Prior Year Revenue	-	-	-	-	-	-	0%
Taxes	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Federal Grants & Revenues	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	-	-	376,068	376,068	0%
Local Grants & Revenues	-	-	-	-	-	-	0%
Charges for Service	-	-	-	-	-	-	0%
Fines & Penalties	-	-	-	-	-	-	0%
Other Revenues	-	-	-	-	150,000	150,000	0%
Interfund Transfers	-	-	-	-	-	-	0%
Operating Revenue	-	-	-	-	526,068	526,068	0%
Total Rev - Including Beginning Bal	-	-	-	-	526,068	526,068	0%
Personnel Services	-	-	-	-	1,400,948	1,400,948	0%
Materials & Services	-	-	-	-	224,524	224,524	0%
Indirect Costs (Internal Dept Chgs)	-	-	-	-	-	-	0%
Cost Allocation Charges	-	-	-	-	197,951	197,951	0%
Operating Expenditure	-	-	-	-	1,823,423	1,823,423	0%
Debt Service	-	-	-	-	-	-	0%
Special Payments	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	0%
Reserve for Future Expenditures	-	-	-	-	-	-	0%
Contingency	-	-	-	-	-	-	0%
Total Exp - Including Special Categories	-	-	-	-	1,823,423	1,823,423	0%
General Fund Support (if applicable)	0	0	0	0	1,297,355	1,297,355	0%
Full Time Equiv Pos (FTE) Budgeted	0.00	0.00	0.00	0.00	16.00	16.00	0%
Full Time Equiv Pos (FTE) Filled at Yr End	0.00	0.00	0.00	0.00	15.00	15.00	0%
Full Time Equiv Pos (FTE) Vacant at Yr End	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Issues and Changes



Department of Assessment & Taxation

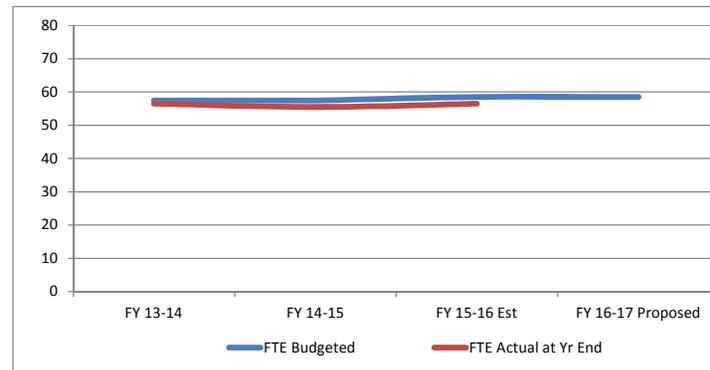
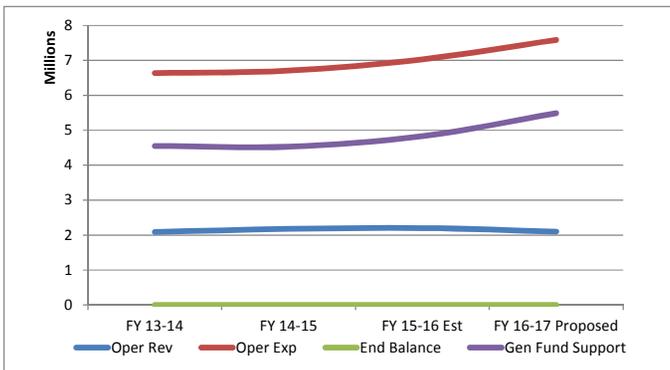
Department Budget Summary by Fund

Line of Business Program	FY 16/17	FY 16/17	FY 16/17	FY 16/17	FY 16/17	FY 16/17	FY 16/17	FY 16/17
	FTE	General Fund					Total Proposed Budget	General Fund Subsidy Included in Proposed Budget**
Administration								
Office of the Assessor	2.00	296,931					296,931	249,923
Valuation							-	
Property Valuation	17.00	2,239,563					2,239,563	1,264,990
Value Modification	13.00	1,731,170					1,731,170	1,425,614
Tax Revenue							-	
Tax Certification, Collection & Distribution	10.50	1,497,322					1,497,322	1,250,527
Property Records							-	
Property Records & Customer Service	16.00	1,823,423					1,823,423	1,297,355
TOTAL	58.50	7,588,409	0	0	0	0	7,588,409	5,488,409
FY 15/16 Budget	58.50	7,382,210					7,382,210	5,332,210
\$ Increase (Decrease)	0.00	206,199	0	0	0	0	206,199	156,199
% Increase (Decrease)	0.00%	2.79%					2.79%	2.93%

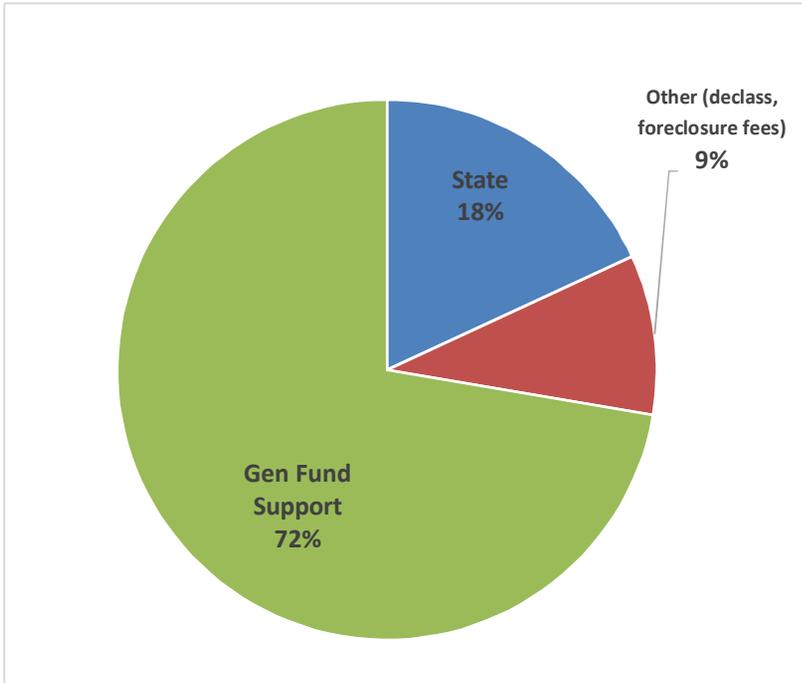
** General Fund subsidy is support from unrestricted General Fund revenues, primarily property tax Subsidy does not include resources generated by operations such as charges for service (including costs allocated to users) and grants

**Assessor - General Fund
Summary of Revenue and Expense**

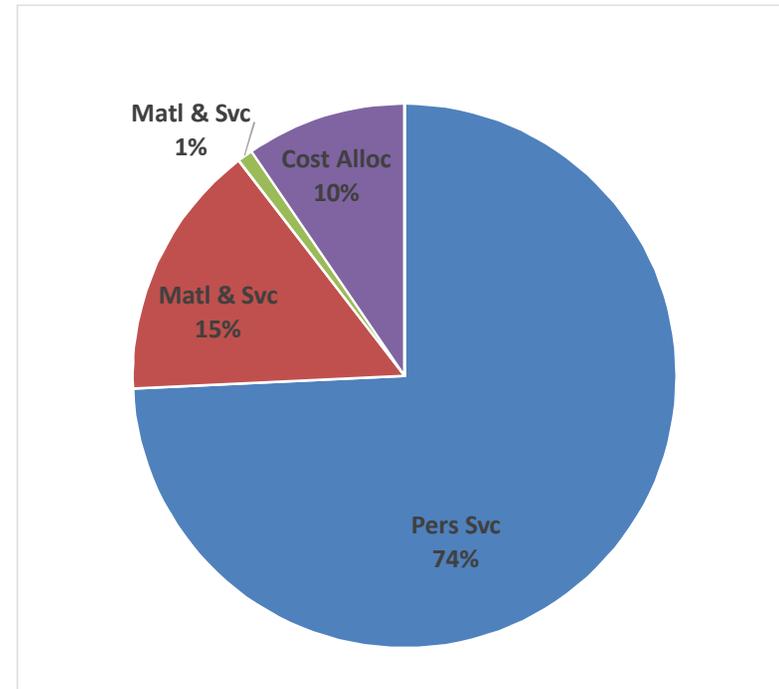
	FY 13-14	FY 14-15	FY 15-16 Amended Budgeted	FY 15-16 Projected Year End	FY 16-17 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	0	0	0	0	0	0	0%
Prior Year Revenue	0	0	0	0	0	0	0%
Taxes	0	0	0	0	0	0	0%
Licenses & Permits	0	0	0	0	0	0	0%
Federal Grants & Revenues	0	0	0	0	0	0	0%
State Grants & Revenues	1,527,205	1,420,762	1,400,000	1,400,000	1,375,000	-25,000	-1.8%
Local Grants & Revenues	0	0	0	0	0	0	0%
Charges for Service	0	0	0	0	0	0	0%
Fines & Penalties	0	0	0	0	0	0	0%
Other Rev (declass, foreclosure fees)	560,509	755,454	650,000	800,000	725,000	75,000	11.5%
Interfund Transfers	0	0	0	0	0	0	0%
Operating Revenue	2,087,714	2,176,216	2,050,000	2,200,000	2,100,000	50,000	2.4%
% Change	NA	4.2%	-5.8%	1.1%	-4.5%		
Personnel Services	4,914,676	4,877,028	5,487,494	5,178,243	5,635,400	147,906	2.7%
Materials & Services	991,752	1,072,102	1,155,821	1,115,074	1,159,247	3,426	0.3%
Special Payments	0	0	70,000	70,000	70,000	0	0%
Cost Allocation Charges	732,318	758,459	668,895	668,895	723,762	54,867	8.2%
Debt Service	0	0	0	0	0	0	0%
Interfund Transfers	0	0	0	0	0	0	0%
Capital Outlay	0	0	0	0	0	0	0%
Operating Expenditure	6,638,746	6,707,589	7,382,210	7,032,212	7,588,409	206,199	2.8%
% Change	NA	1.0%	10.1%	4.8%	7.9%		
Reserve for Future Expenditures	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0%
Ending Balance (if applicable) (includes Reserve & Contingency)	0	0	0	0	0	0	0%
General Fund Support (if applicable)	4,551,032	4,531,373	5,332,210	4,832,212	5,488,409	156,199	2.9%
Full Time Equiv Positions (FTE) Budgeted	57.5	57.5	58.5		58.5	0.0	0%
Full Time Equiv Positions (FTE) Filled at Yr End	56.5	55.5		56.5			
Full Time Equiv Positions (FTE) Vacant at Yr End	1.0	2.0		2.0			



**Assessor - General Fund
FY 16-17 Proposed Budget**



Resources



Requirements