

# **DEPARTMENT OF ASSESSMENT & TAXATION**

FY 2016-17 Budget Presentation

Bob Vroman, County Assessor

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

Department of Assessment & Taxation

Administration

Valuation

Tax Revenue

Property  
Records

Office of  
the Assessor

Property  
Valuation

Value  
Modification

Tax  
Certification,  
Collection &  
Distribution

Property  
Records &  
Customer  
Service

# Office of the Assessor

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- Key Results
  - The Department will operate within 95% to 100% of its adopted budget
  - The Department will maintain a well qualified, competent, and adequately staffed organization 95% of the time
  - The Department will collect and distribute 95% of the total certified tax roll annually
- Total Program Budget – \$296,931
- General Fund support – \$249,923
- Other sources of revenue
  - **CAFFA Grant** = \$47,008

**Significant Issues: Annual legislative sessions and the resulting property tax legislation proposed and enacted continue to require significant response and resource.**

# Property Valuation

- Key Results
  - 99% of neighborhood market areas valued at 100% of real market value and consistent with statutory requirements
  - Property tax appeals will remain below 1% annually
  - 5,875 new construction/property change appraisals completed
- Total Program Budget – \$2,239,563
- General Fund support – \$1,264,990
- Other sources of revenue
  - **CAFFA Grant** = \$399,573
  - **Miscellaneous Revenue** = \$575,000

**Significant Issues/Changes: N/A**

# Value Modification

- Key Results:
  - 95% of Appeals will have final resolution at the Board of Property Tax Appeal level
  - 100% of qualified accounts approved for special use designation
  - Less than 1% of accounts will have undiscovered value
- Total Program Budget – \$1,731,170
- General Fund support – \$1,425,614
- Other sources of revenue
  - **CAFFA Grant** = \$305,556

**Significant Issues/Changes: N/A**

# Tax Certification, Collection & Distribution

- Key Results:
  - 87 % of tax dollars will be collected and distributed by November 30<sup>th</sup> each year
  - 97% of tax dollars are collected by the end of each fiscal year
- Total Program Budget – \$1,497,322
- General Fund support – \$1,250,527
- Other sources of revenue
  - **CAFFA Grant** = \$246,795

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**Significant Issues/Changes: Watch List: The disincorporation of the City of Damascus vote.**

**New requirement for local governments to disclose tax abatement agreements as part of their financial reporting (GASB 77)**

# Property Records & Customer Service

- Key Results:
  - By July 1, 2016, customers will be able to manage their account online
  - Greater than 95% of phone messages returned within one business day
  - 55% of Assessor's tax maps will be digitized
- Total Program Budget – \$1,823,423
- General Fund support – \$1,297,355
- Other sources of revenue
  - **CAFFA Grant** = \$376,068
  - **Miscellaneous Revenue** = \$150,000

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**Significant Issues/Changes: N/A**

# Department-wide Budget Overview

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- Total departmental budget = \$7,588,409
- Total General Fund support = \$5,488,409, 72% of budget
- Other revenue sources:
  - County Assessment Function Funding Assistance Grant, 18% of budget
  - Miscellaneous Revenue, 10% of budget
- Major expenditure categories:
  - Personnel, 74.3% of budget
  - Materials & Services, 15.3% of budget
  - Allocated Costs, 9.5% of budget

# Financial Trends

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- Revenue trends
  - There are two major components to the County Assessment Function Funding Assistance (CAFFA) Grant: recording fees and delinquent interest. Recording fees fell sharply in the last quarter of 2013 and first quarter of 2014. There was partial recovery in the remainder of 2014 and further recovery in 2015. They are expected to be slightly above the 2015 forecast. Delinquent interest is declining. Starting in FY 2011, the uncollected property taxes have been falling steadily as those taxes have been paid. The general trend assumes the level of uncollected property tax will continue to decline steadily. The trend for CAFFA for the 2016-17 year is flat.
  - Miscellaneous Revenue is growing with the improving economy
- Expenditure trends
  - Personnel service costs are stable
  - Materials & Services are managed at conservative levels
  - No major capital improvements in this budget cycle
- FTE:
  - FY 2015-16 total FTE = 58.5
  - FY 2016-17 total FTE = 58.5
  - Explanation of changes: N/A

# Past PLP Funding Results

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## FY 2015-16 PLPs Funded

- 1 Appraisal Position      Amount: \$106,657 ongoing
- Results: The addition of the PLP funded position in 2015-16 has contributed to valuing new construction, other exception value, and omitted property processing. These activities have contributed to over a billion dollars in additional taxable assessed value that generates revenue for local taxing districts.

## FY 2016-17 PLPs Funded

- N/A

# QUESTIONS?

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