

Lane County - Service Option Sheet - FY 21-22 Adopted

SOS 44: **Prop Tax Assmt, Collection & Distribution**

Service Category: General Government

Dept: Assessment and Taxation
 Contact: Mike Cowles / Krista Noble 541-682-6798

Mandate	None	Related	SHALL
Leverage	None	Some	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 2020-21 certified tax roll contained approximately 180,400 tax accounts with a real market value of \$70 billion and a taxable value of \$36.9 billion. The taxable value generates \$608 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 11% of taxes collected go to Lane County. 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.

Service Descriptions

	Revenue	Expense Total	General Fund	FTE
Adopted Budget Total	\$1,656,152	\$7,373,982	\$5,717,830	50.00
Addition	\$0	\$216,105	\$216,105	0.00

Two budget additions: 1) New Servers and 2) Mobile Assessor. Technology Services has advised Assessment and Taxation that during the FY 21-22 we will need to replace our Production and Test servers. Both servers have "aged out" and are two years past due for replacement. Mobile Assessor is a software application that digitally optimizes the field appraisal data collection. Compatible with any Computer Added Mass Appraisal (CAMA) system, the software eliminates second-hand data entry, and includes routing, interactive GIS & GPS, sketching, photo synchronization, workflow prioritization and real time quality control.

The Mobile Assessor digital property record card allows the field appraiser to make real time changes to property records and eliminates the data entry process back in the office. In addition to fulfilling mobile data collection and data entry, this software will streamline processes and eliminate duplication of work (reducing errors).

Current Service Level	\$1,656,152	\$7,157,877	\$5,501,725	50.00
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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 who have current charges owning and specific exempt properties. The department collects and distributes the taxes to 85 tax districts, including Lane County. Budgeted 2021-22 state revenue (CAFFA) has been adjusted to account for this year's estimated distribution.

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:

<u>\$46,907,893</u>	back to the Discretionary General Fund
<u>\$20,105,595</u>	into other non Discretionary County Funds
<u>\$608,471,012</u>	directly to community members