

Lane County - Service Option Sheet - FY 19-20 Adopted

SOS 35: **Prop Tax Assmt, Collection & Distribution**

Service Category: General Government

Dept: Assessment and Taxation

Mandate	None	Related	SHALL
Leverage	None	Some	HIGH

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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 2018 certified tax roll contained approximately 179,000 tax accounts with a real market value of 62 billion and a taxable value of \$34.2 billion. The taxable value generates \$548.5 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	1,591,060	6,688,011	\$5,096,951	49.00

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 department collects and distributes the taxes to 85 tax districts, including Lane County. Budgeted 2019-20 state revenue has been held steady 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:

_____ \$43,539,582	back to the Discretionary General Fund
_____ \$17,454,132	into other non Discretionary County Funds
_____ \$548,516,479	directly to community members

*Amount details to be determined