

Program #10006 - Tax Supervising and Conservation Commission

3/7/2022

Department: Nondepartmental **Program Contact:** Allegra Willhite

Program Offer Type: Existing Operating Program Program Offer Stage: As Requested

Related Programs:

Program Characteristics: In Target

Executive Summary

The Tax Supervising and Conservation Commission (TSCC) serves the public by overseeing budget, debt, and property tax issues for local governments in Multnomah County. Created by the Legislature in 1919, the TSCC focuses on four primary duties: advocating for the public by holding public hearings, training and supporting local government staff on issues related to local and state budget law, informing the public on issues related to local government budgets through publications, and conducting annual reviews and certifications of budgets for member districts. The Commission considers the whole community to be its customers and seeks to make the financial affairs of local governments transparent and accountable to those living within each district.

Program Summary

The Tax Supervising and Conservation Commission (TSCC), established by the Oregon Legislature in 1919 (ORS 294.605-710), is an independent and impartial panel of five governor-appointed citizen volunteers that review and monitor the financial affairs of local governments in Multnomah County. TSCC protects and represents the public interest, ensures local government compliance with local budget law, promotes economy and efficiency within those local governments, and provides budgetary advice and assistance. Oregon law describes the duties of the TSCC, including the following:

Advocacy: The TSCC holds public hearings on TSCC member budgets and tax measures to engage with elected officials and advocate for the public in the spending of taxpayer dollars. Members of the public are encouraged to attend and comment at these public hearings.

Training: The TSCC holds annual local budget law training and provides regular advisory and consultative services to local government staff.

Informing the Public: Each year, the TSCC publishes a comprehensive report on local government budgets, indebtedness, and property taxes. This report is the only one of its kind in the region and is available both electronically and in hard copy.

Budget Reviews and Certification: The TSCC checks to see that budgets are balanced, property tax revenue projections are reasonable, and that the budget processes comply with state and local budget laws. TSCC staff works closely with the county assessor's office as a double check that property tax levies are requested and calculated accurately. These efforts reduce violations of local budget law, especially if the error results in a property tax levy that exceeds authority.

TSCC funding comes from three sources per ORS 294.632: the County General Fund, member districts, and the state's County Assessment Function Funding Assistance grant. TSCC budget increases are limited by law to 4% annually.

Performance Measures								
Measure Type	Primary Measure	FY21 Actual	FY22 Budgeted	FY22 Estimate	FY23 Offer			
Output	Hold public hearings on subject jurisdiction budgets and property tax ballot measures.	13	15	13	15			
Outcome	Minimize the number of recommendations and objections to district budgets.	3	4	4	4			
Output	Number of responses to budget law and other inquiries (annual measure).	N/A	N/A	40	45			

Performance Measures Descriptions

There were no property tax ballot measures in FY 2021-22, so the number of public hearings is less than anticipated. All statutorily required hearings are expected to be held.

Legal / Contractual Obligation

ORS 294.625 (1) The Commission has jurisdiction over all municipal corporations principally located in Multnomah County with populations exceeding 200,000 and are subject to local budget law (13 Districts). ORS 294.625 (2) The Commission has jurisdiction over all municipal corporations principally located in Multnomah County with populations not exceeding 200,000 that are subject to local budget law and have not formally opted out of TSCC jurisdiction. (30 Districts of which 10 have opted out).

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Requested General Fund	Requested Other Funds
Program Expenses	2022	2022	2023	2023
Personnel	\$400,000	\$0	\$417,888	\$0
Contractual Services	\$6,000	\$0	\$6,240	\$0
Materials & Supplies	\$30,413	\$0	\$52,084	\$0
Internal Services	\$4,787	\$0	\$3,428	\$0
Total GF/non-GF	\$441,200	\$0	\$479,640	\$0
Program Total:	\$441,200		\$479,640	
Program FTE	2.00	0.00	2.00	0.00

Program Revenues							
Total Revenue	\$0	\$0	\$0	\$0			

Explanation of Revenues

Although not budgeted directly in TSCC, the program is supported by the following countywide revenue:

Revenue from other member districts: \$169,712

Revenue from the County Assessment Function Funding Assistance (CAFFA) grant: \$73,403

Significant Program Changes

Last Year this program was: FY 2022: 10006 Tax Supervising and Conservation Commission