

Department Mission:

Our mission is to uphold Oregon law by collecting and distributing taxes accurately and providing public service with quality and creditable standards.

Manage all property that has been deeded into county ownership on behalf of the Board of County Commissioners (BOCC). Property that is not needed for County purposes is offered for sale in a timely manner; and once sold is placed on the tax roll subject to assessment and taxation.

Mandated Services:

- In accordance with ORS 311 (Collection of Property Taxes) and ORS 312 (Foreclosure of Property Tax Liens) the governing body must follow specific procedures when it collects property taxes, imposes property tax liens and foreclosures on those liens.
- Oregon Revised Statutes 271, 275 and 312 allows the County to sell the property if it is in the best interest of the County. An order is entered directing the sheriff to make sale thereof.
- Initiates and oversees publications of Notices of a sale in the newspaper for general circulation.
- The distribution of proceeds is required in accordance with ORS 275.275 and 311.390.

Self-Imposed Services:

- Administering the transient room tax as adopted by the Klamath County Board of Commissioners.

Department Overview:

Property Tax:

The Tax Collector receives the assessment roll from the assessor which enables the mailing of over 67,000 tax statements on or before October 25th of every year to each person shown on the tax roll as an owner of real or personal property; payable on the following November 15th. Discounts apply on partial or full payments made on or before November 15th (two percent on two-thirds or three percent if paid in full). The first one-third due November 15th, second one-third due February 15th; and remaining one-third due May 15. The taxes collected are distributed to the taxing districts within Klamath County. The Tax Collector is responsible for computing interest; receipting taxes collected in advance, Delinquent Notices, Notices of Intent to Warrant, Warrants, Seizure and Sales, Bankruptcy Claims/Collections and Foreclosure Proceedings. Adjustments to the tax roll through the updating of records and communications with the taxpayers are the responsibility of the Tax Collector. Such adjustments are the result of action of the Oregon Tax Court, County Board of Property Tax Appeals, Oregon Department of Revenue or corrections by the County Assessor.

Manage/oversee property that has been conveyed to the County by foreclosure proceedings, property acquired by the county for permanent ownership and leased to agencies or organizations.

Properties that are foreclosed upon by the tax collector for nonpayment of taxes and deeded into county ownership are sold if not in use for county purposes.

Before each property is offered for sale it is researched to ensure notification has been given properly to individuals, heirs and devisees, municipal corporations, lien holders, contract holders and all other parties of record.

Transient Room Tax:

In accordance with Klamath County Code Chapter 603 – Transient Room Tax imposes an eight percent tax on rent charged by an operator. The tax constitutes a debt owed by the occupant to the County and is extinguished only by payment to the operator. Any person defined in 603.005 (8) who occupies the use or possession of any room or rooms in a hotel defined in 603.005 (3) shall pay a tax charged by the operator. Every person engaged or about to engage in business as an operator of a hotel is to register with the Tax Administrator for Klamath County and obtain a Certificate of Authority to collect the transient room tax. The tax imposed does not relieve any person from the obligation of payment or collection of tax regardless of registration. Operators must remit room tax on a monthly basis to the tax administrator known as the tax collector. Tax payments collected are distributed to various Participants from the tax revenue sharing formula as defined in 603.610.

Successes and Challenges:

Successes:

A more efficient working relationship between Assessment and Taxation.

Established 1 phone number for the department as opposed to having one for Tax and one for Property Management.

Providing credit card/e-check payment options through the website.

Offering voicemail and a general e-mail for the customers.

Quicker turnaround for inquiries.

Networking with other Counties, County Counsel and outside Counsels to develop and implement Policies and Procedures.

Auditing the property management files/contracts.

\$1,345,928.38 Transient room tax collected in calendar year 2013.

Challenges:

Decreasing the “tax rush.”

Foreclosing on homes.

Providing information about the Oregon Property Tax System.

Understanding the property management files/contracts.

Insuring County-owned properties.

Identifying all the leased County-owned properties.

“Unknown Owner” foreclosures. This requires a chain of title to determine who the present owner was prior to appearing on the tax roll as “Unknown Owner” which in some cases requires locating heirs and devisees, or locating an heir or devisee’s interest from an undivided interest holder.

Also, local title companies provide title reports to the county during every foreclosure proceeding, and since 2007 the title companies have made in-house decisions of possibly not insuring foreclosed property for ten years which can have an impact on the sale of our foreclosed properties.

Budget Overview:

Major revenue sources include a subsidy from non-departmental revenues (property taxes, etc.), revenue from the County Assessment Function Funding Assistance Program (CAFFA) received from the Oregon Department of Revenue, fees charged for services rendered and administration of the transient room tax system.

The re-occurring revenue received annually from land sale agreements and public sales helps counterbalance all expenditures to operate the department.

Major expenditures include personnel services, materials and services (contract services; grounds maintenance and repairs; postage; recording fees; foreclosure proceedings), and transfers to other departments for internal services (insurance/liability, risk management, maintenance).

Significant Changes:

Reorganization to consolidate the Tax Collector and Property Management Departments. In the past, employment within the department was split between tax collector, treasurer and finance to administer the three departments. For the 2013 budget the departments were separated and the Property Manager became the Tax Collector. For the 2014-15 budget, these departments have been consolidated.

Key issues:

Being proactive with properties during the foreclosure process.

Researching sending the tax statements earlier.

Eliminating “Real Property” payment plans.

Continuing to improve our service to the property owners, customers, taxing districts, the County and the Oregon Department of Revenue.

Continuing the process of upgrading the assessment and taxation software.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
113 Tax Collector

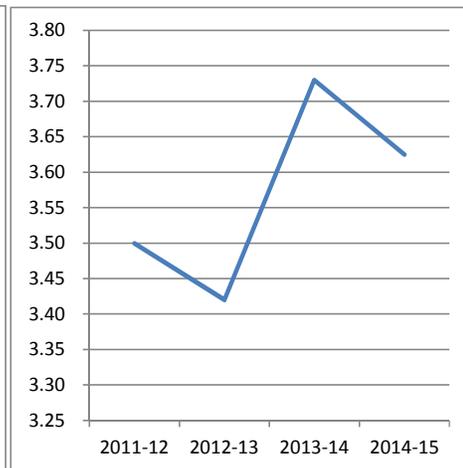
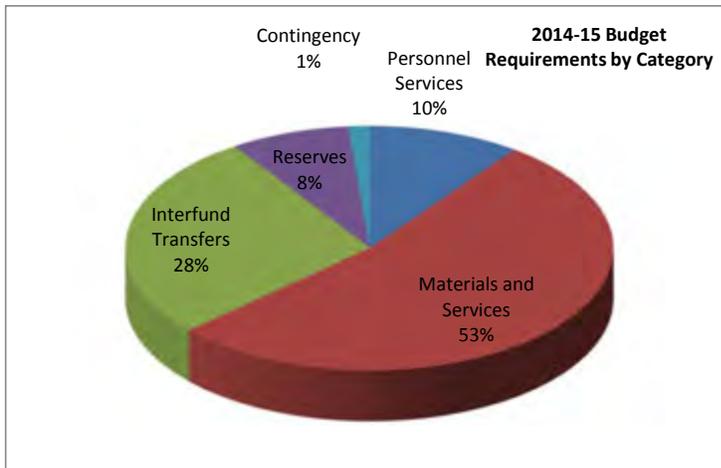
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	230,247	249,957	261,893	281,504
Materials and Services	1,224,354	977,678	1,142,168	1,481,852
Subtotal Current Expenditures	1,454,601	1,227,635	1,404,061	1,763,356
Interfund Transfers	622,590	812,066	698,437	766,058
Reserves	-	-	220,000	220,000
Contingency	-	-	30,000	39,797
Unappropriated Fund Balance	240,090	291,905	-	-
Subtotal Noncurrent Expenditures	862,680	1,103,971	948,437	1,025,855
Total Requirements by Budgetary Category	2,317,281	2,331,606	2,352,498	2,789,211

Requirements by Fund				
General Fund (101)	357,120	344,047	498,631	798,704
Property Sales (780)	560,165	422,392	502,867	539,507
Transient Room Tax (9700)	1,399,996	1,565,167	1,351,000	1,451,000
Total Requirements by Fund	2,317,281	2,331,606	2,352,498	2,789,211

Resources by Budgetary Category				
Taxes	1,396,913	1,563,242	1,350,000	1,450,000
Licenses, Fees and Permits	24,478	41,550	92,037	33,757
Intergovernmental	42,943	77,291	93,286	113,840
Charges for Services	240,842	220,153	101,255	247,146
Fines and Forfeitures	43,739	22,433	-	-
Investment Earnings	3,669	1,564	1,500	2,500
Sale of Capital Assets	67,133	11,357	145,000	150,000
Interfund Transfers	232,071	153,140	319,270	541,968
Miscellaneous	-	788	150	-
Beginning Fund Balance	265,493	240,090	250,000	250,000
Total Resources by Budgetary Category	2,317,281	2,331,606	2,352,498	2,789,211

Full-Time Employee Equivalents	3.50	3.42	3.73	3.63
---------------------------------------	------	------	------	------

Mandate	Total Cost	Personnel Services	FTE
Tax Collector	798,704	281,504	3.63
Property Sales	539,507	-	-
Transient Room Tax	1,451,000	-	-
Total Mandates	2,789,211	281,504	3.63



THIS PAGE INTENTIONALLY LEFT BLANK

Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Tax Collector	Property Manager/Tax Collector	10011360055	1.0000	Non-union	DF11	1	\$0.00	\$59,914.70	\$1,048.51	\$3,714.71	\$868.76	\$1,198.29	\$34.45	\$10,500.00	\$0.00	\$86.04	\$20.40	\$10,185.50	\$87,571.37
Tax Collector	Senior Chief Office Deputy	10011360071	0.7500	Non-Union	IJF27 - 0.75	6	\$0.00	\$47,477.07	\$830.85	\$2,943.58	\$688.42	\$949.54	\$25.84	\$10,500.00	\$0.00	\$20.88	\$20.40	\$8,071.10	\$71,527.68
Tax Collector	Tax/Property Specialist	10011360800	0.9375	Local 121	LH15	5	\$0.00	\$36,703.15	\$642.31	\$2,275.60	\$532.20	\$734.06	\$32.30	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,239.54	\$57,700.42
Tax Collector	Tax/Property Specialist	10011361555	0.9375	Local 121	LH15	6	\$0.00	\$38,673.56	\$676.79	\$2,397.76	\$560.77	\$773.47	\$32.30	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,574.50	\$60,230.43
Tax Collector	Temporary Help	10011363920	0.0000					\$4,009.70	\$70.17	\$248.60	\$58.14	\$80.19	\$2.48	\$0.00		\$0.00	\$0.00	\$0.00	\$4,469.28
			3.6250				\$0.00	\$186,778.18	\$3,268.62	\$11,580.25	\$2,708.28	\$3,735.56	\$127.36	\$42,000.00	\$0.00	\$148.68	\$81.60	\$31,070.64	\$281,499.17

THIS PAGE INTENTIONALLY LEFT BLANK

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
Department: 113 - Tax Collector							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	168.00	12,244.43	13,120.00	0.00	(13,120.00)	-100%
34231	Fees - NSF Check	1,540.00	2,826.18	2,200.00	0.00	(2,200.00)	-100%
35030	Foreclosure - Lot Book Search	0.00	5,554.64	12,000.00	0.00	(12,000.00)	-100%
35040	Foreclosure - Proceedings	0.00	17,440.68	37,500.00	0.00	(37,500.00)	-100%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,708.00	\$38,065.93	\$64,820.00	\$0.00	(\$64,820.00)	-100%
IG - Intergovernmental							
33200	A&T Grant	42,943.01	77,290.87	93,286.00	113,840.00	20,554.00	22%
Account Classification Total: IG - Intergovernmental		\$42,943.01	\$77,290.87	\$93,286.00	\$113,840.00	\$20,554.00	22%
CS - Charges for Service							
34035	Fees - For Services	0.00	6,643.80	6,250.00	0.00	(6,250.00)	-100%
34070	Fees - Tax Office	25,722.95	29,925.42	0.00	40,000.00	40,000.00	N/A
34080	Fees - Room Tax Admin	10,499.96	15,651.62	14,005.00	0.00	(14,005.00)	-100%
34281	Copies	436.00	527.00	500.00	500.00	0.00	0%
36705	Intradepartmental Service Charges	0.00	0.00	0.00	100,896.00	100,896.00	N/A
Account Classification Total: CS - Charges for Service		\$36,658.91	\$52,747.84	\$20,755.00	\$141,396.00	\$120,641.00	581%
FF - Fines and Forfeitures							
35020	Foreclosure - Publication	43,739.33	22,432.77	0.00	0.00	0.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$43,739.33	\$22,432.77	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	0.00	370.13	500.00	1,500.00	1,000.00	200%
Account Classification Total: IN - Interest		\$0.00	\$370.13	\$500.00	\$1,500.00	\$1,000.00	200%
TI - Interfund Transfers							
36330	Trans - General Non Dept	198,070.71	153,139.92	319,270.00	541,968.00	222,698.00	70%
36760	Trans - Admin Non Dept	34,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$232,070.71	\$153,139.92	\$319,270.00	\$541,968.00	\$222,698.00	70%
Department Total: 113 - Tax Collector		\$357,119.96	\$344,047.46	\$498,631.00	\$798,704.00	\$300,073.00	60%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<u>Expenditures</u>							
Department: 113 - Tax Collector							
PS - Personnel Services							
60055	Tax Collector	42,914.32	36,936.46	34,609.00	59,915.00	25,306.00	73%
60071	Sr Chief Office Deputy	25,040.40	37,477.68	37,478.00	47,478.00	10,000.00	27%
60800	Accounting Tech	32,205.60	23,463.87	24,490.00	0.00	(24,490.00)	-100%
61555	Accounting Specialist	38,411.64	27,385.02	36,645.00	0.00	(36,645.00)	-100%
61565	Tax & Property Specialist	0.00	0.00	0.00	75,377.00	75,377.00	N/A
63920	Temporary Help	0.00	0.00	1,875.00	4,010.00	2,135.00	114%
63930	FICA	10,121.24	8,816.68	10,335.00	14,289.00	3,954.00	38%
63940	Workmans Compensation Tax	75.04	63.95	98.00	128.00	30.00	31%
63941	Workmans Compensation	1,140.15	2,918.74	3,108.00	3,736.00	628.00	20%
63950	Medical Insurance	22,459.36	22,581.40	26,738.00	42,000.00	15,262.00	57%
63951	Life Insurance	102.65	91.86	101.00	149.00	48.00	48%
63952	Short Term Disability	63.37	60.47	67.00	82.00	15.00	22%
63960	Retirement - General	13,922.06	13,175.39	21,316.00	31,071.00	9,755.00	46%
63980	Unemployment Compensation	3,272.98	2,881.19	3,108.00	3,269.00	161.00	5%
63990	Cell Phone Allowance	180.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$189,908.81	\$175,852.71	\$199,968.00	\$281,504.00	\$81,536.00	41%

MS - Material and Services

44010	Mgmt Travel & Training	1,837.10	1,040.80	2,000.00	3,000.00	1,000.00	50%
44040	Staff Travel & Training	272.25	0.00	0.00	500.00	500.00	N/A
44100	Supplies - Office	7,065.59	6,130.79	9,200.00	9,624.00	424.00	5%
44104	Miscellaneous	0.00	456.47	2,200.00	1,000.00	(1,200.00)	-55%
44200	Dues / Fees	110.00	1,411.47	850.00	1,000.00	150.00	18%
44250	Vehicle Fuel	0.00	0.00	1,500.00	500.00	(1,000.00)	-67%
44260	Vehicle Maintenance & Repair	0.00	0.00	700.00	250.00	(450.00)	-64%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	200.00	200.00	N/A
44320	Grounds Maintenance & Repair	0.00	0.00	15,000.00	3,000.00	(12,000.00)	-80%
44520	Legal Fees	0.00	3,861.70	4,500.00	5,000.00	500.00	11%
44640	Telephone	1,179.92	1,877.80	2,200.00	2,200.00	0.00	0%
44700	Postage	35,770.93	35,568.13	15,500.00	17,000.00	1,500.00	10%
44710	Publications / Periodicals	0.00	108.00	500.00	0.00	(500.00)	-100%
44720	Legal Notice Publish	0.00	0.00	925.00	1,000.00	75.00	8%

THIS PAGE INTENTIONALLY LEFT BLANK

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
<u>Revenues</u>							
Department: 780 - Property							
LP - Licenses, Fees and Permits							
32185	Liens - Municipal	0.00	0.00	15,000.00	29,257.00	14,257.00	95%
32191	Fees - Recording	3,742.00	1,448.00	2,817.00	3,500.00	683.00	24%
35030	Foreclosure - Lot Book Search	18,004.46	600.00	8,400.00	0.00	(8,400.00)	-100%
Account Classification Total: LP - Licenses, Fees and Permits		\$21,746.46	\$2,048.00	\$26,217.00	\$32,757.00	\$6,540.00	25%
CS - Charges for Service							
34090	Fees - Property Sales	0.00	0.00	0.00	20,000.00	20,000.00	N/A
36442	Payments - PS Contract	204,182.68	167,405.13	80,000.00	85,000.00	5,000.00	6%
36730	Reim - Postage	0.00	0.00	500.00	750.00	250.00	50%
Account Classification Total: CS - Charges for Service		\$204,182.68	\$167,405.13	\$80,500.00	\$105,750.00	\$25,250.00	31%
IN - Interest							
39150	Investments - Interest On	1,610.11	704.61	1,000.00	1,000.00	0.00	0%
Account Classification Total: IN - Interest		\$1,610.11	\$704.61	\$1,000.00	\$1,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	0.00	787.50	150.00	0.00	(150.00)	-100%
Account Classification Total: MI - Miscellaneous		\$0.00	\$787.50	\$150.00	\$0.00	(\$150.00)	-100%
CA - Sale of Capital Assets							
36420	Sales - Property	67,132.93	11,356.63	145,000.00	150,000.00	5,000.00	3%
Account Classification Total: CA - Sale of Capital Assets		\$67,132.93	\$11,356.63	\$145,000.00	\$150,000.00	\$5,000.00	3%
FB - Fund Balances							
31001	Beginning Fund Balance	265,492.81	240,090.06	250,000.00	250,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$265,492.81	\$240,090.06	\$250,000.00	\$250,000.00	\$0.00	0%
Department Total: 780 - Property		\$560,164.99	\$422,391.93	\$502,867.00	\$539,507.00	\$36,640.00	7%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<u>Expenditures</u>							
Department: 780 - Property							
PS - Personnel Services							
60055	Tax Collector	0.00	36,936.45	34,609.00	0.00	(34,609.00)	-100%
60580	Property Control Manager	30,312.36	0.00	0.00	0.00	0.00	N/A
60800	Accounting Tech	0.00	7,821.19	8,165.00	0.00	(8,165.00)	-100%
61555	Accounting Specialist	0.00	9,128.34	0.00	0.00	0.00	N/A
63930	FICA	2,089.39	3,947.65	3,272.00	0.00	(3,272.00)	-100%
63940	Workmans Compensation Tax	12.07	22.48	26.00	0.00	(26.00)	-100%
63941	Workmans Compensation	114.60	1,254.33	984.00	0.00	(984.00)	-100%
63950	Medical Insurance	4,050.00	8,362.30	6,975.00	0.00	(6,975.00)	-100%
63951	Life Insurance	12.55	49.80	49.00	0.00	(49.00)	-100%
63952	Short Term Disability	11.90	19.43	16.00	0.00	(16.00)	-100%
63960	Retirement - General	3,031.20	5,323.25	6,845.00	0.00	(6,845.00)	-100%
63980	Unemployment Compensation	704.10	1,239.31	984.00	0.00	(984.00)	-100%
Account Classification Total: PS - Personnel Services		\$40,338.17	\$74,104.53	\$61,925.00	\$0.00	(\$61,925.00)	-100%
MS - Material and Services							
44040	Staff Travel & Training	539.84	513.37	2,000.00	2,000.00	0.00	0%
44080	Office Machine Repairs	125.00	0.00	200.00	1,000.00	800.00	400%
44100	Supplies - Office	182.53	101.24	1,000.00	2,500.00	1,500.00	150%
44200	Dues / Fees	0.00	3,650.00	1,850.00	20,000.00	18,150.00	981%
44250	Vehicle Fuel	0.00	36.63	2,000.00	2,500.00	500.00	25%
44260	Vehicle Maintenance & Repair	0.00	0.00	750.00	1,500.00	750.00	100%
44320	Grounds Maintenance & Repair	4,288.03	8,277.55	24,000.00	45,000.00	21,000.00	88%
44640	Telephone	544.98	169.16	750.00	750.00	0.00	0%
44700	Postage	506.72	93.38	500.00	2,000.00	1,500.00	300%
44710	Publications / Periodicals	740.00	90.00	450.00	1,000.00	550.00	122%
44720	Legal Notice Publish	8,989.58	0.00	13,486.00	20,000.00	6,514.00	48%
44800	Recording Services	3,964.00	1,453.00	2,817.00	5,000.00	2,183.00	77%
44805	Lien Payments	0.00	0.00	15,000.00	15,000.00	0.00	0%
44910	Forest Patrol Assessment	5,825.39	4,894.15	10,000.00	12,000.00	2,000.00	20%
44915	Special Assessments	116.69	124.96	500.00	0.00	(500.00)	-100%
45015	Intradepartmental Administration Charges	0.00	0.00	0.00	86,386.00	86,386.00	N/A

THIS PAGE INTENTIONALLY LEFT BLANK

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 9700 - Transient Room Tax							
<u>Revenues</u>							
Department: 160 - Tourism							
OT - Other Taxes							
31500	Taxes - Transient Room	1,396,912.79	1,563,243.11	1,350,000.00	1,450,000.00	100,000.00	7%
Account Classification Total: OT - Other Taxes		\$1,396,912.79	\$1,563,243.11	\$1,350,000.00	\$1,450,000.00	\$100,000.00	7%
LP - Licenses, Fees and Permits							
35070	Fees - Late	1,023.85	1,435.64	1,000.00	1,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,023.85	\$1,435.64	\$1,000.00	\$1,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	2,059.42	488.54	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$2,059.42	\$488.54	\$0.00	\$0.00	\$0.00	0%
Department Total: 160 - Tourism		\$1,399,996.06	\$1,565,167.29	\$1,351,000.00	\$1,451,000.00	\$100,000.00	7%
<u>Expenditures</u>							
Department: 160 - Tourism							
MS - Material and Services							
45015	Intradepartmental Administration Charges	10,499.96	15,651.62	14,005.00	14,510.00	505.00	4%
45200	Distribution to District	475,810.46	410,811.85	355,947.00	366,178.00	10,231.00	3%
46930	Special Projects Expense	295,749.18	326,637.73	284,111.00	305,254.00	21,143.00	7%
Account Classification Total: MS - Material and Services		\$782,059.60	\$753,101.20	\$654,063.00	\$685,942.00	\$31,879.00	5%
IF - Interfund Transfers							
99038	Trans - Museum Operations	104,999.71	111,903.00	100,275.00	107,737.00	7,462.00	7%
99039	Trans - Tourism Competitive Grants	122,499.66	130,553.47	116,987.00	125,693.00	8,706.00	7%
99050	Trans - Fairgrounds	390,437.09	569,609.62	479,675.00	531,628.00	51,953.00	11%
Account Classification Total: IF - Interfund Transfers		\$617,936.46	\$812,066.09	\$696,937.00	\$765,058.00	\$68,121.00	10%
Department Total: 160 - Tourism		\$1,399,996.06	\$1,565,167.29	\$1,351,000.00	\$1,451,000.00	\$100,000.00	7%

