

# Overview: Oregon Tax Administration

House Revenue Committee  
February 6, 2013



# Revenue's major tax programs

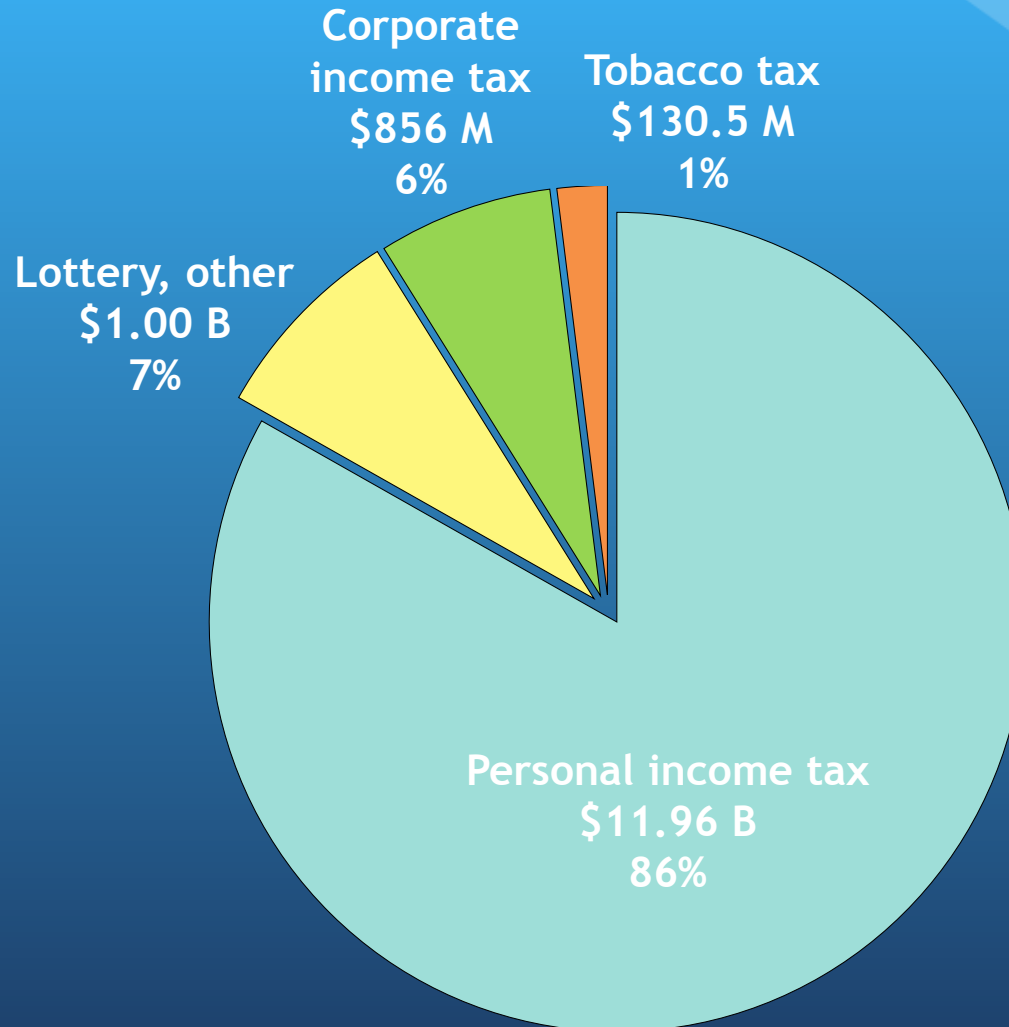
Income taxes—personal, corporate

Property tax

Cigarette and other tobacco taxes

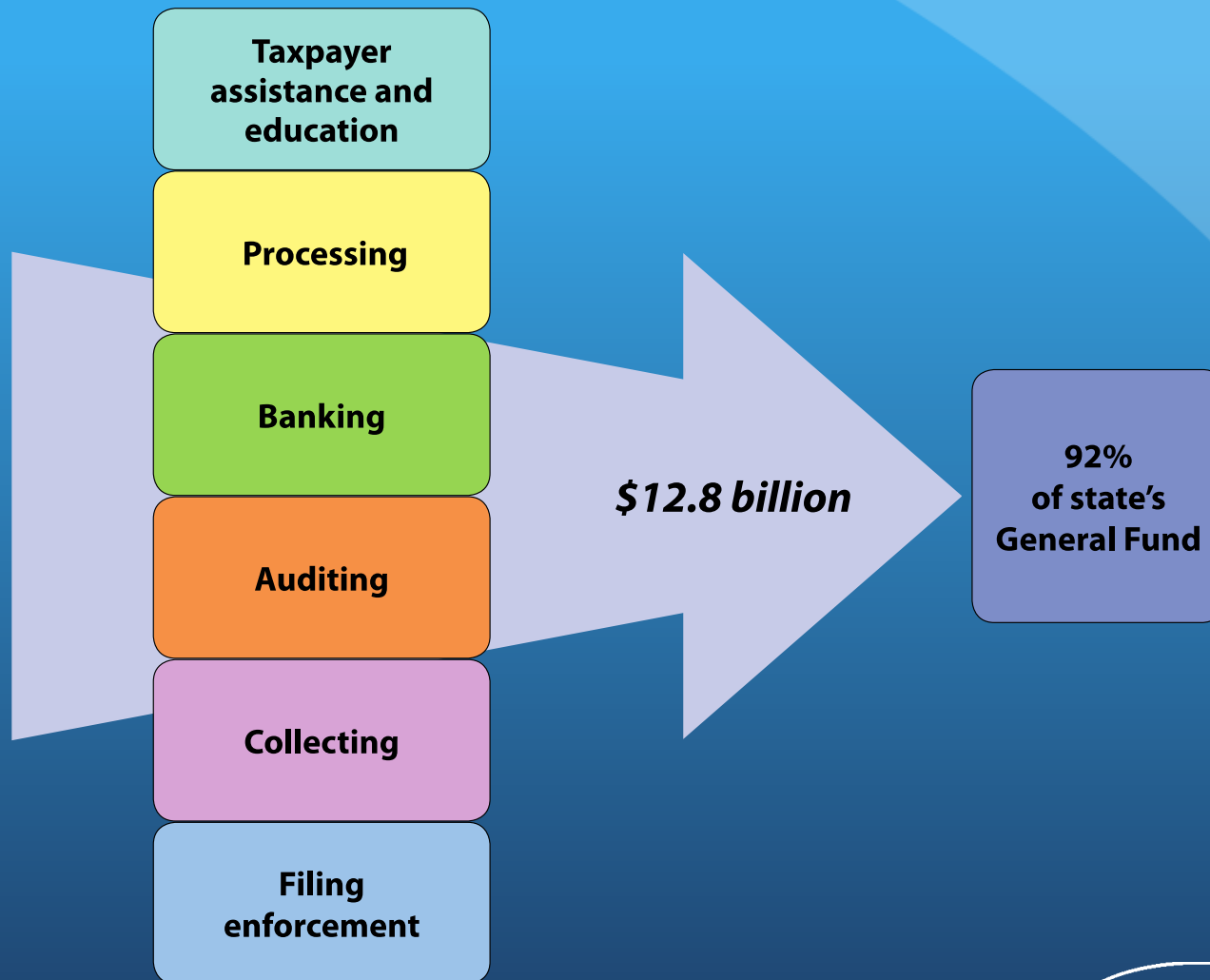
# 2011-13 General Fund

Total resources: \$13.95 billion



December 2012 forecast

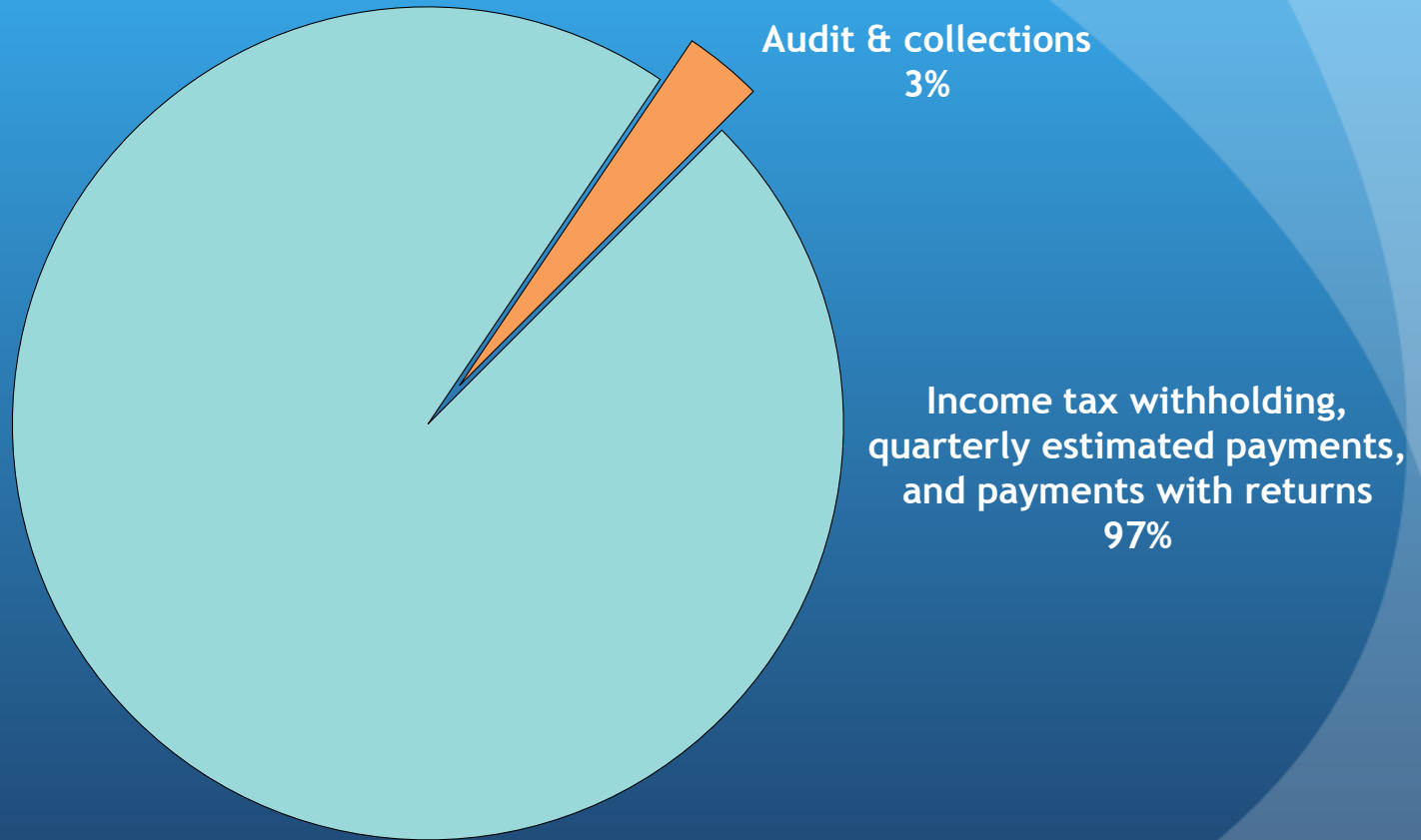
# Income tax programs



2011-13 biennium  
December 2012 forecast

# Personal income tax revenues

## How they're paid



# Property tax administration

## Department of Revenue functions

Utility and transportation valuation

Industrial property valuation

Mapping

County administration oversight

Forestland valuation

**\$10.3 billion**

Schools  
\$4.6 billion

Cities  
\$2.2 billion

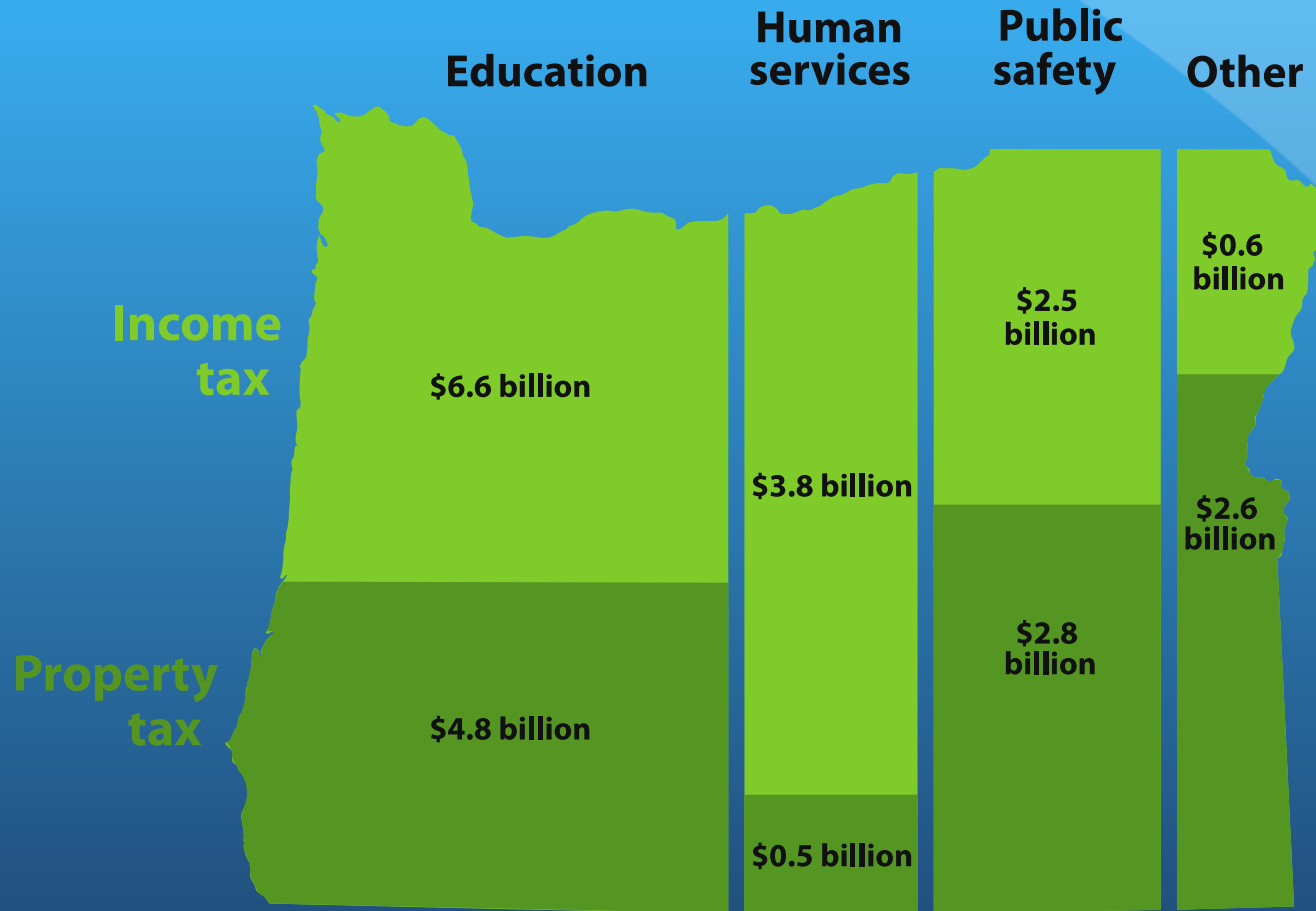
Counties  
\$1.8 billion

Special districts  
\$1.3 billion

Urban renewal  
\$400 million

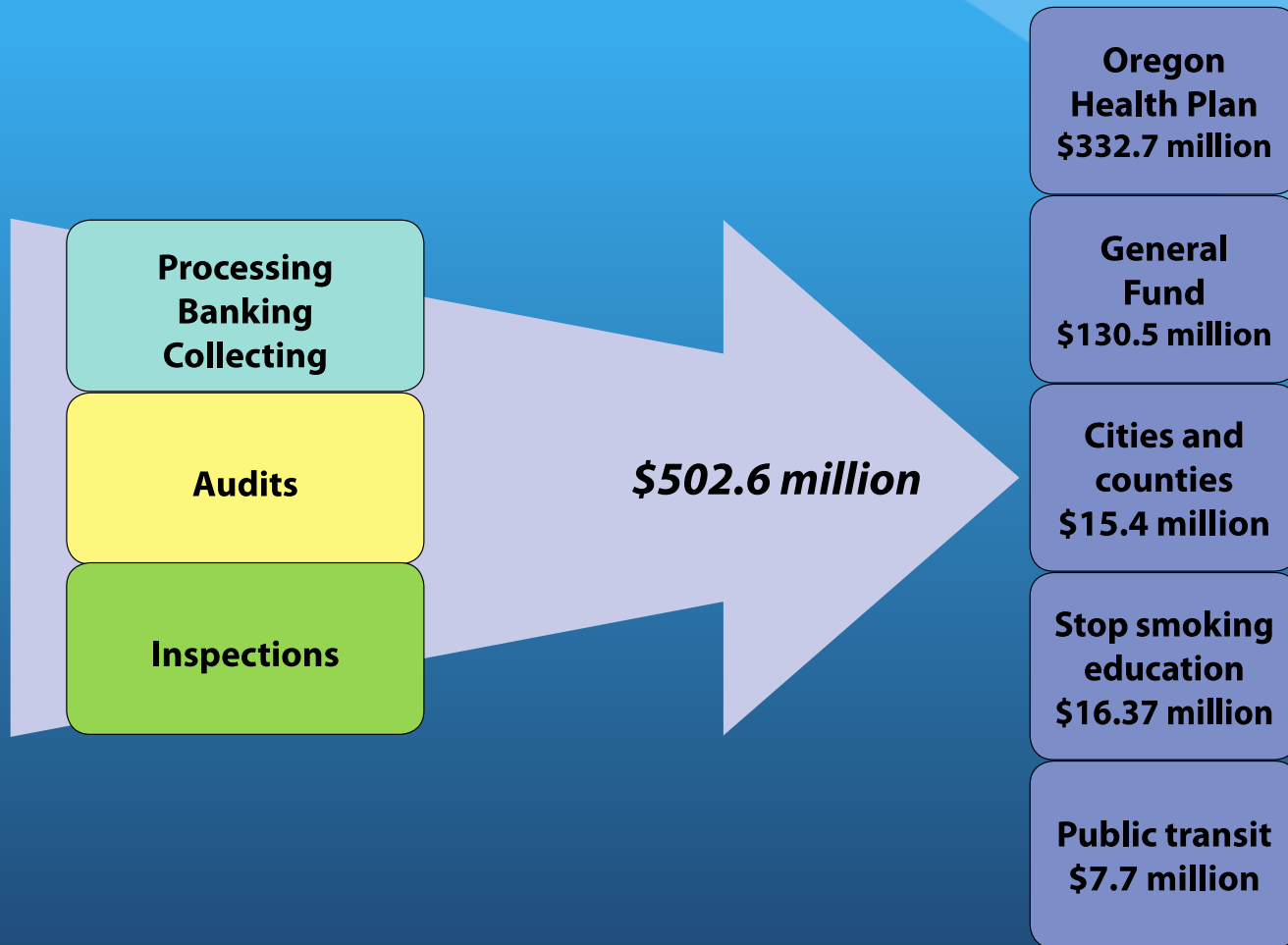
# Funding of core services

State and local levels estimated for 2013-15



Income tax	\$13.5 B	(December 2012 OEA forecast)
Property tax	\$10.7 B	(December 2012 AOC estimate)
<b>TOTAL</b>	<b>\$24.2 B</b>	

# Cigarette & tobacco taxes



2011-13 biennium  
December 2012 forecast



# Building Opportunities for Oregon Small Business Today (BOOST)

As of December 31, 2012

	Projected revenue for 2011–13	Actual revenue Through 12/31/12
Payments on enforcement activity	\$ 18 M	\$ 20.3 M

# Where we're headed



**Mission:** We make revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens.

**Vision:** We are a model of 21<sup>st</sup> century revenue administration through the strength of our people, technology, innovation, and service.

- Values:**
- Highly Ethical Conduct
  - Fiscal Responsibility
  - Quality in Relationships
  - Accountability
  - Continuous Improvement
  - Service and Operational Excellence

## Agency Goals

- Maintain and enhance a talented, forward-looking workforce
- Partner with others to achieve our mission
- Preserve and enhance public confidence
- Create a culture of constant improvement
- Enhance voluntary compliance & collection of taxes due under the law
- Deliver high-quality business results
- Become a customer-focused organization

## Agency Strategies

- We will make it as easy as possible for taxpayers to comply, and we will use effective and efficient enforcement tools to assure that everyone pays their fair share under Oregon's tax laws.
- We will make well-informed business decisions using data from our operations, and we will use our resources to ensure that we achieve results.
- We will look for ways to develop and strengthen our relationships with other organizations.
- We will build the public's trust and confidence in us.
- We will seek and use input from taxpayers and business partners to design and enhance the services we provide.
- We will continue to invest in our people so they can become more productive and can develop in their careers.
- We will measure our performance and plan our work; and we will update and improve our technology and business processes.

## Division/Program/Function Strategies

- Divisions/Programs/Functions responsible & accountable for developing and monitoring
- RLT informed and consulted to ensure there is alignment with the outcome areas.

## Division/Program/Function Measures

- Divisions/Programs/Functions responsible & accountable for developing and monitoring
- RLT informed and consulted to ensure there is alignment with the outcome areas.

## Outcome Areas

Employee Engagement

Customer Experience

Enforcement

Voluntary Compliance

Equity & Uniformity

\*RLT responsible and accountable for development and monitoring of measures that show evidence of success in the outcome areas.

Version 1-1

# Other taxes & services DOR administers

Inheritance tax

Small-owner timber tax

Emergency communications  
(911) tax

Seniors, veterans, disabled  
deferral programs

State lodging tax

Transit taxes

Hazardous substance fee

Court fines and assessments

Amusement device tax

Other agency collections

Petroleum load fee

Elderly Rental Assistance

Forest products harvest tax

Nonprofit homes for the  
elderly