

# Department of Revenue Overview

Joint Committee on Ways and Means  
Subcommittee on General Government

March 2, 2017



# Agenda

Day 1—Agency overview.

Day 2—Income tax programs.

Day 3—Property Tax and Special Programs.

Day 4—Administrative Services Division and Information Technology Section.

Day 5—Chief Financial Office overview, public testimony.



# Agenda

## Phase II tentative agenda:

- Tax gap.
- Accounts receivable and collections.
- Fraud.
- Emerging topics.



# Who we are

## 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 revenue administration through the strength of our people, technology, innovation, service and collaboration.

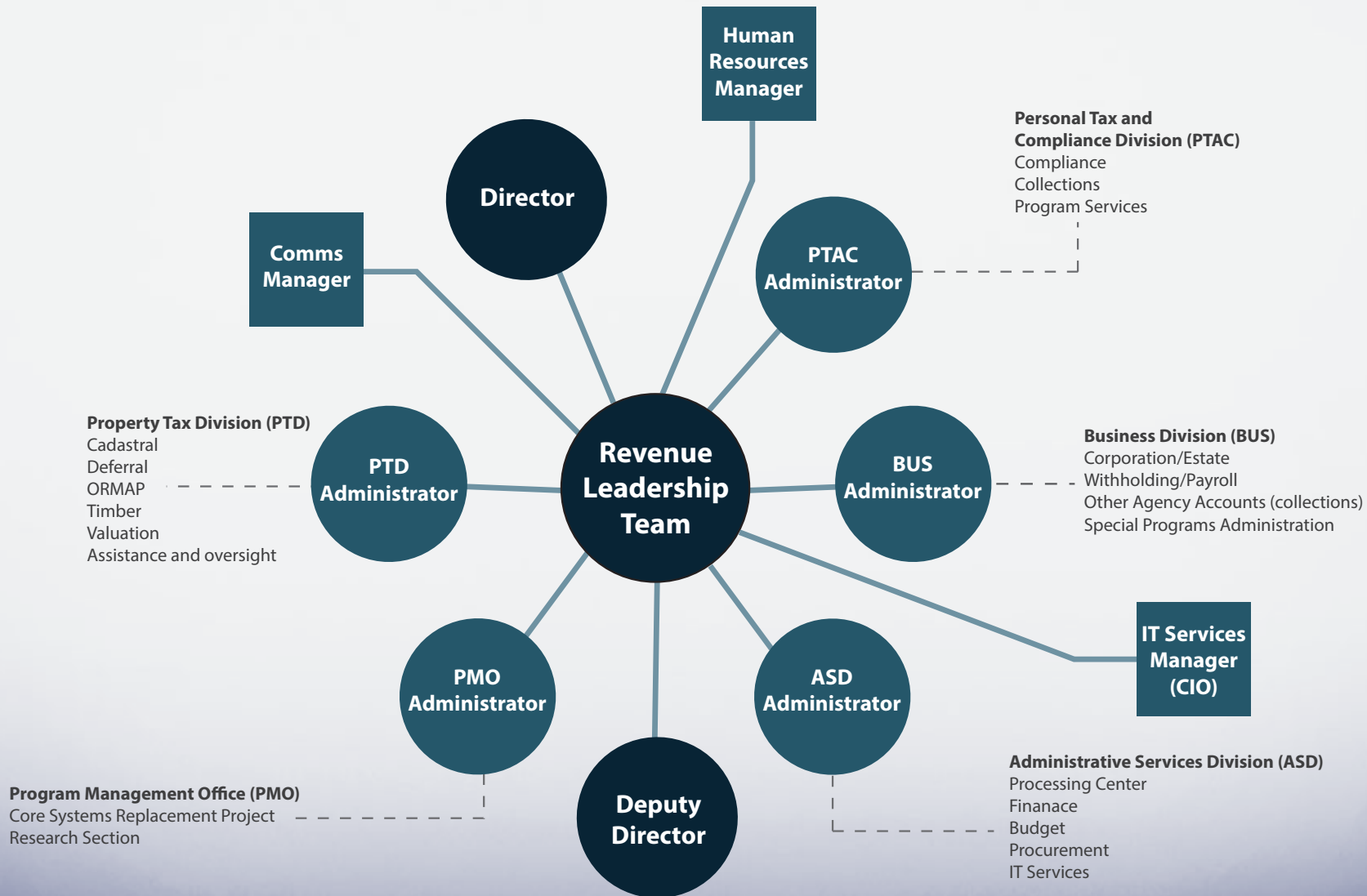
## Values

Highly ethical conduct  
Quality in relationships  
Accountability

Fiscal responsibility  
Service and operational excellence  
Continuous improvement



# Revenue Leadership Team



# Revenue's major tax programs

## Income taxes—personal, corporate

- Voluntary compliance.
- Enforcement.

## Property tax

- Assessment and taxation.
- Mapping.
- County grants and training.
- Industrial and centrally assessed property valuation.
- Deferral programs.

## Cigarette and other tobacco taxes

- Distributor, wholesaler, retailer, consumer compliance.

## Marijuana tax



# Other taxes and services

Estate tax.

Emergency communications  
(E-911) tax.

State lodging tax.

Hazardous substance fee.

Amusement device tax.

Petroleum load fee.

Forest products harvest tax.

Small-tract timber tax.

Senior and disabled citizens  
deferral programs.

Transit taxes.

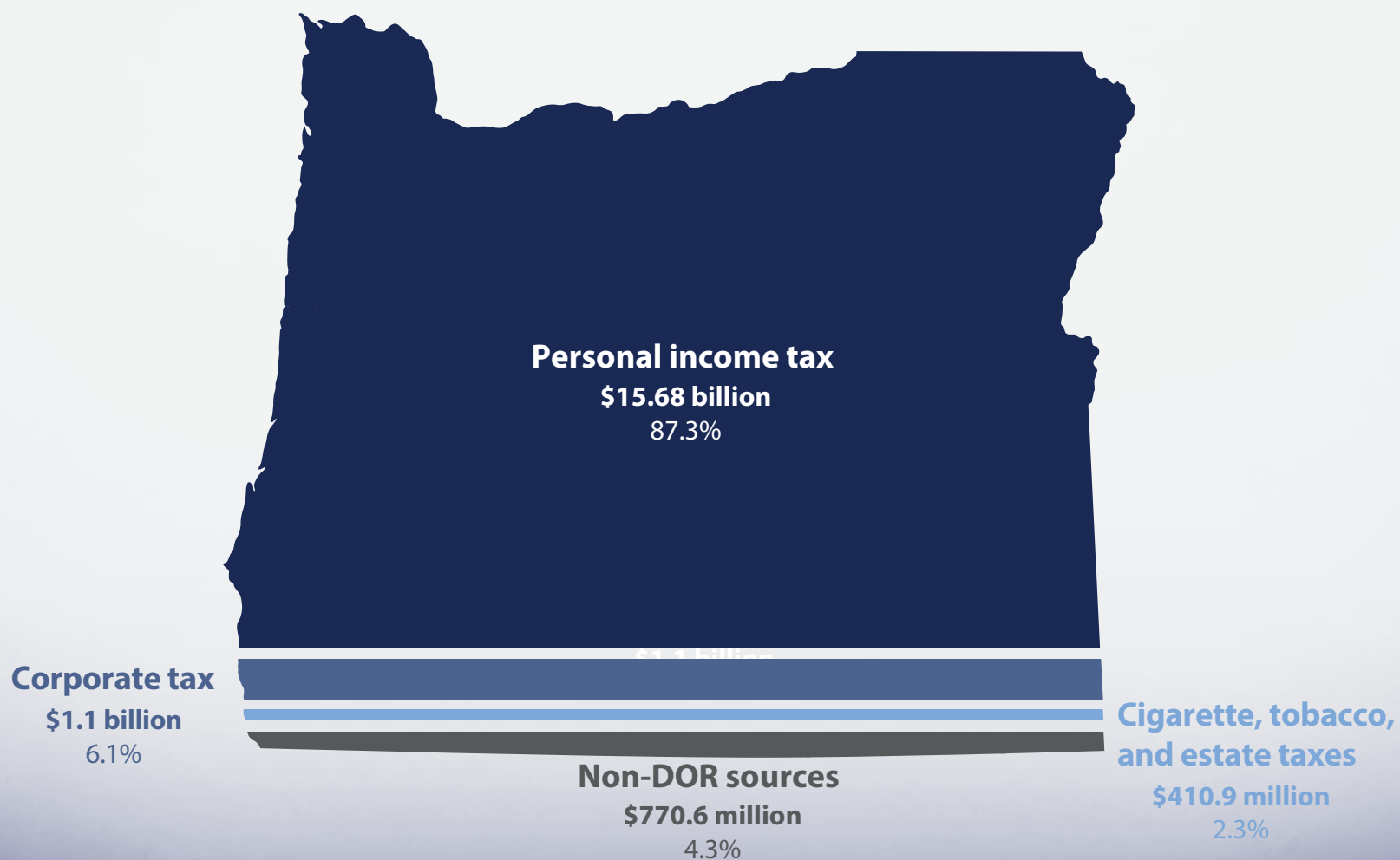
Court fines and assessments.

Other agency collections.

Nonprofit homes for the elderly.

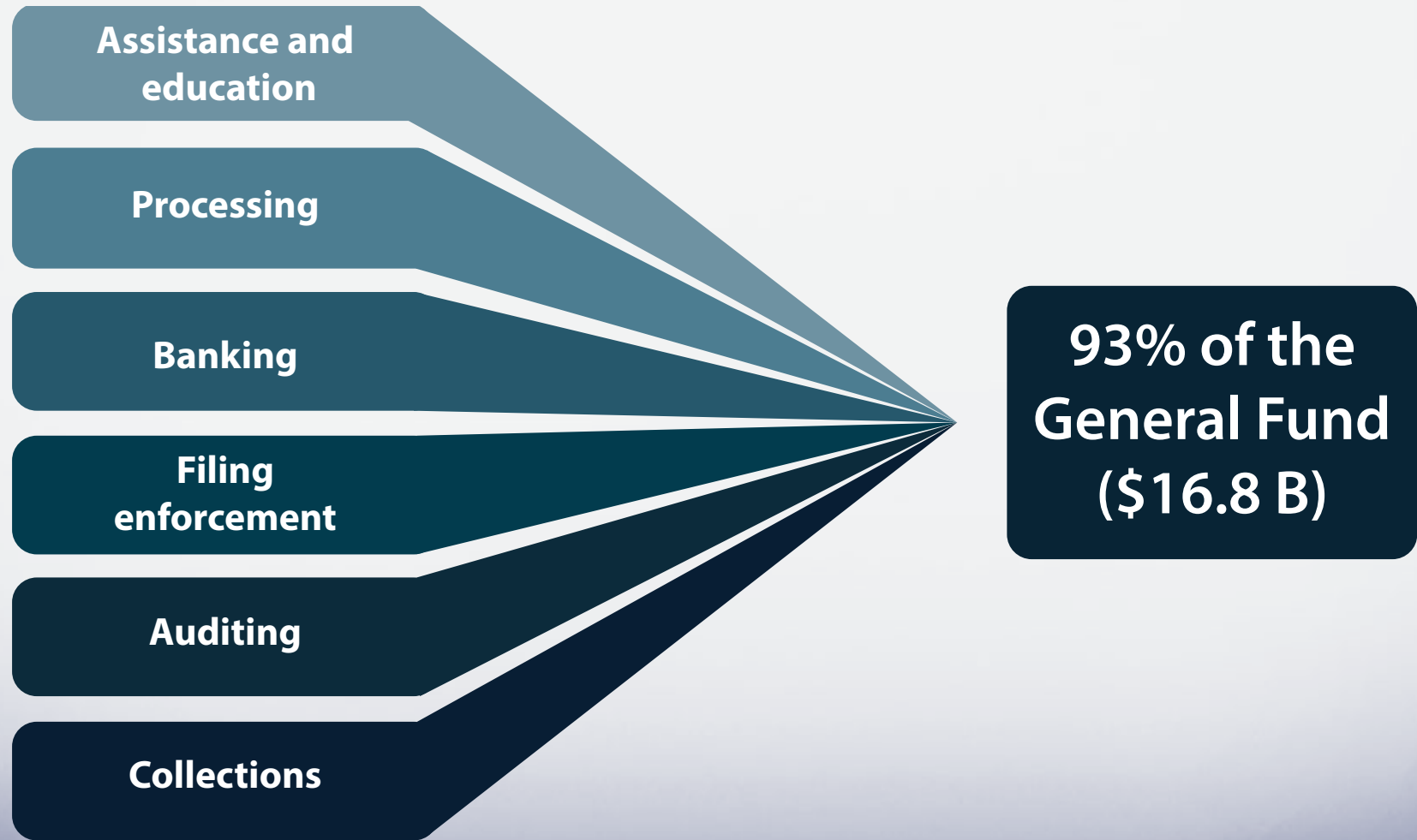


# 2015-17 General Fund





# Income tax programs' revenue



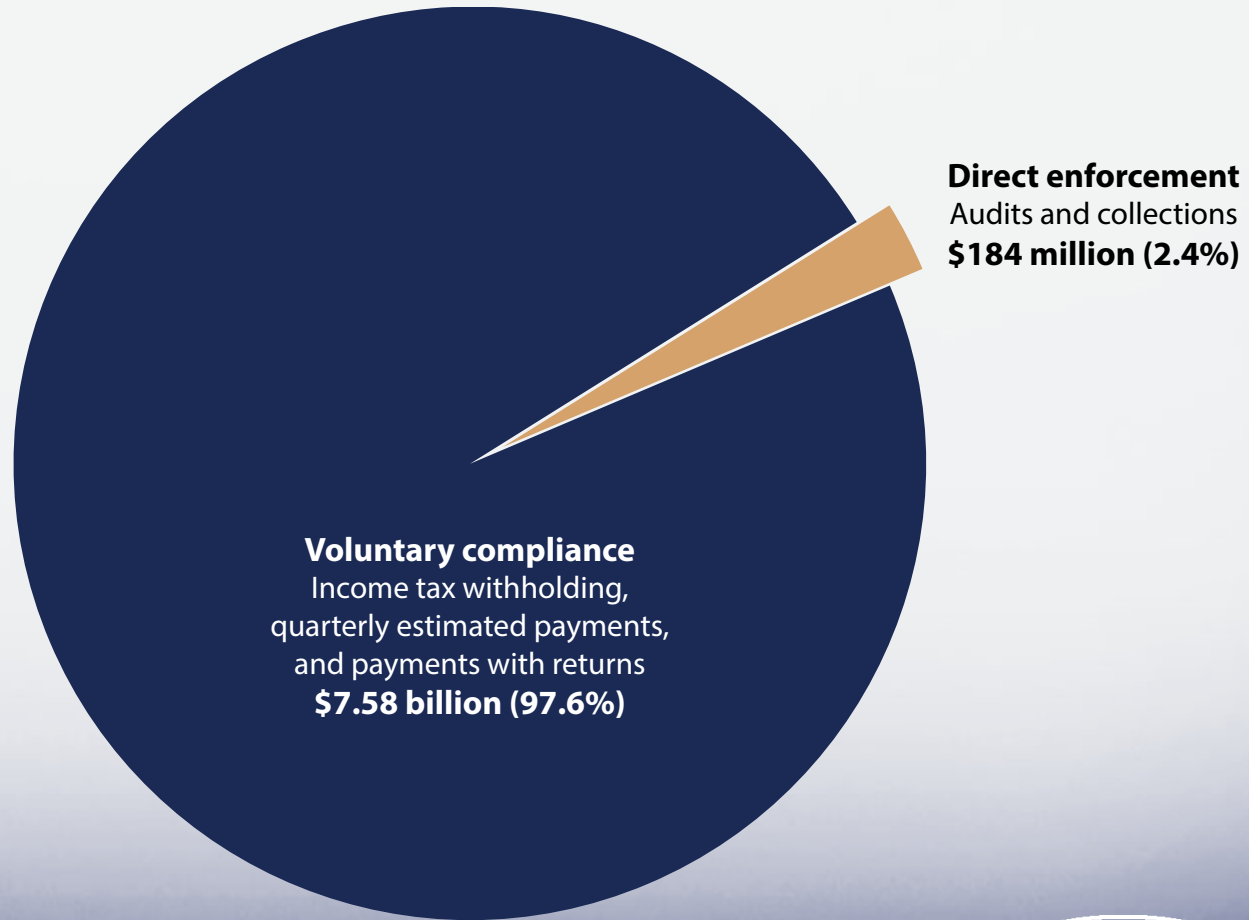
2015-17 biennium  
December 2016 Revenue Forecast

150-800-550 JCWMSGG Agency overview (3-17)



# Personal income tax revenues

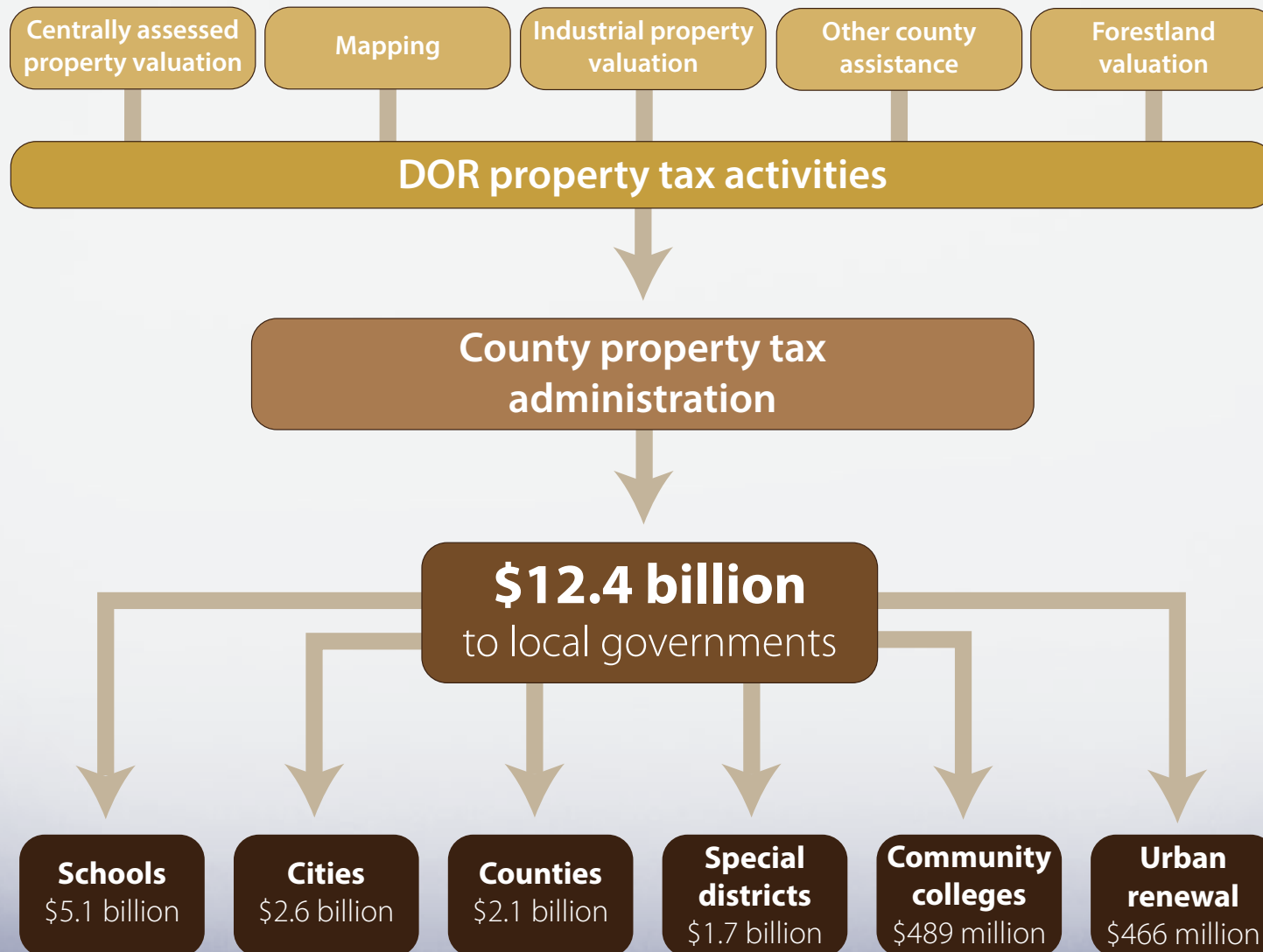
## How they're paid



*Fiscal year 2016  
DOR Research Section*



# Property tax overview

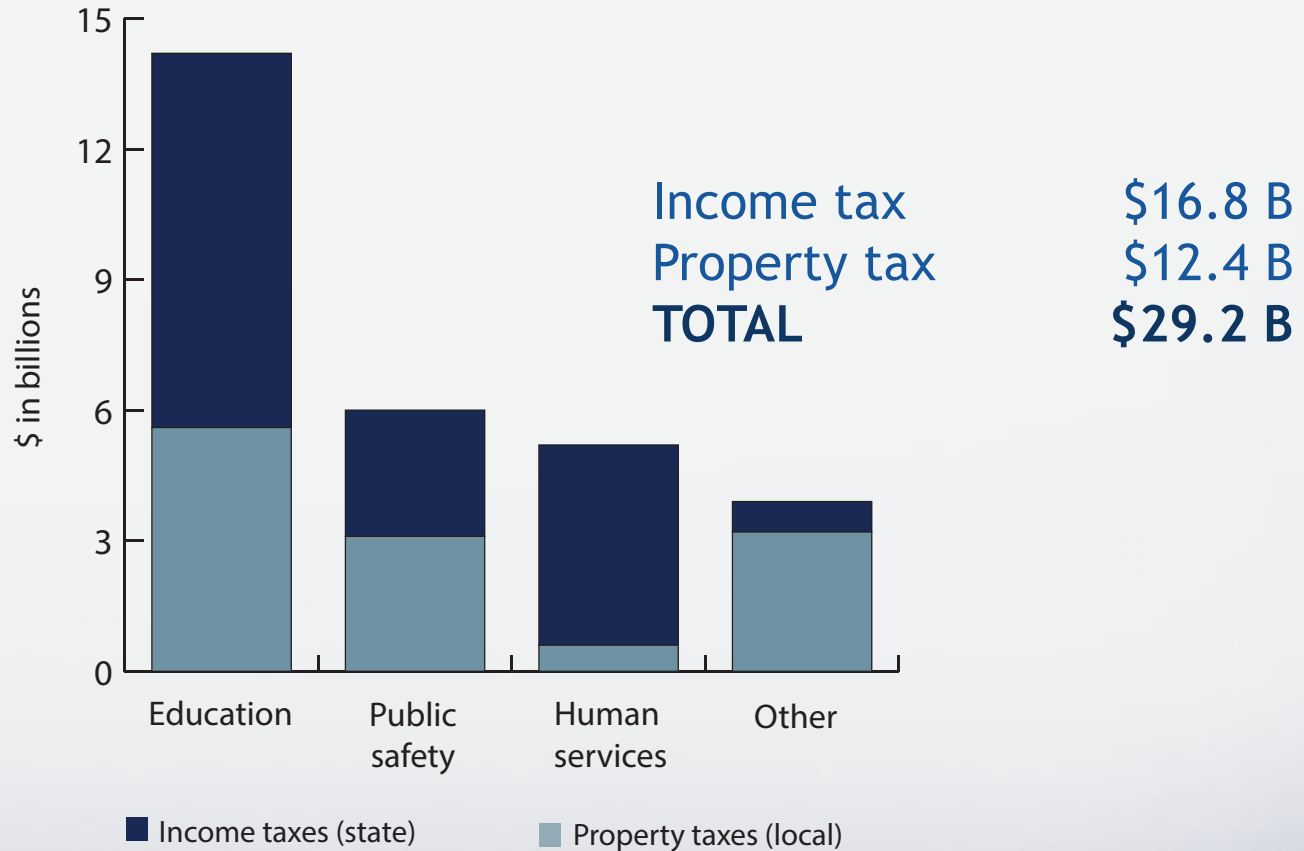


2015-17 biennium  
DOR Research Section



# Funding of core services

State and local levels estimated for 2015-17



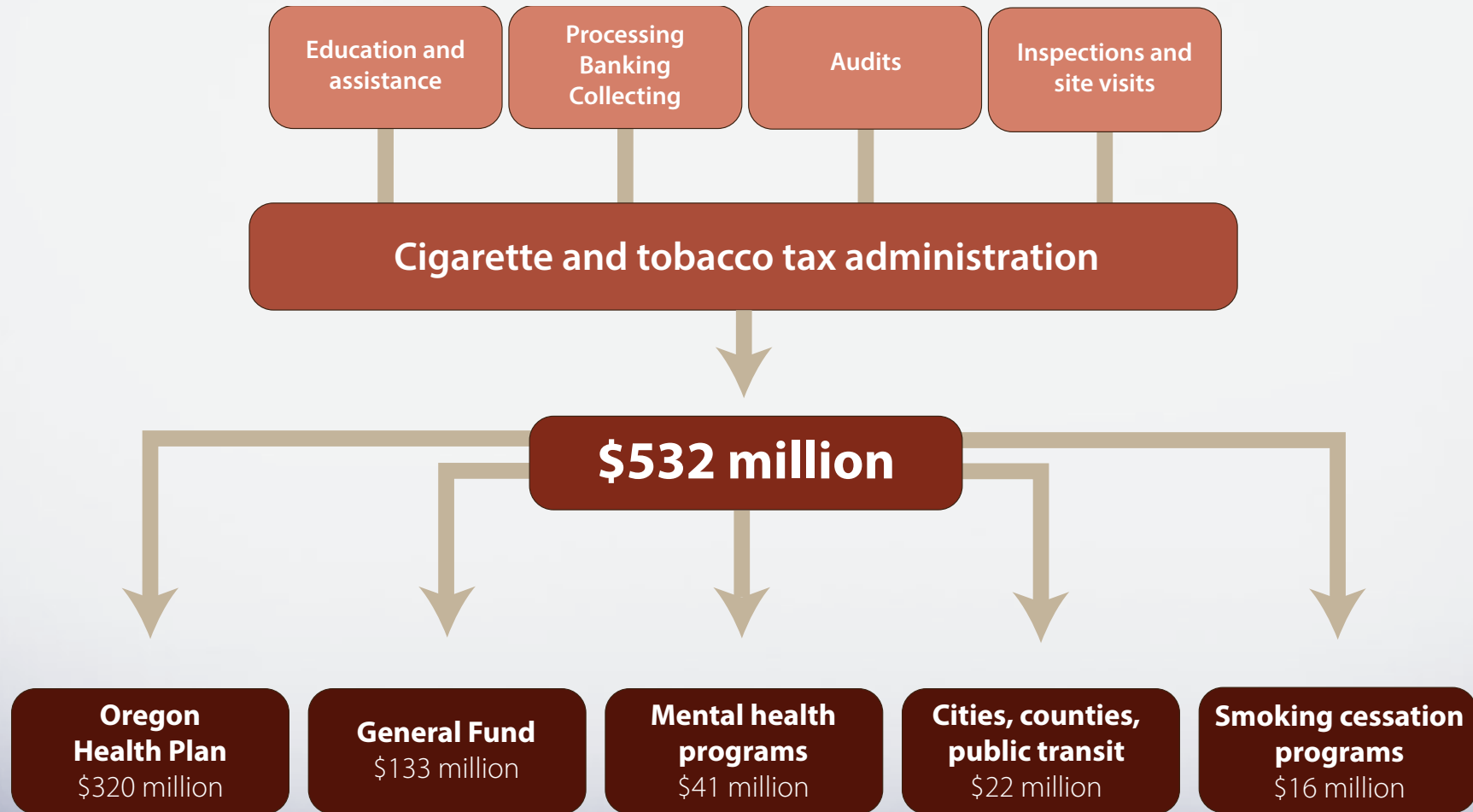
**Education**  
 K-12 system  
 ESDs  
 Community colleges

**Public Safety**  
 Sheriffs  
 Jails  
 Police  
 District attorneys  
 Fire

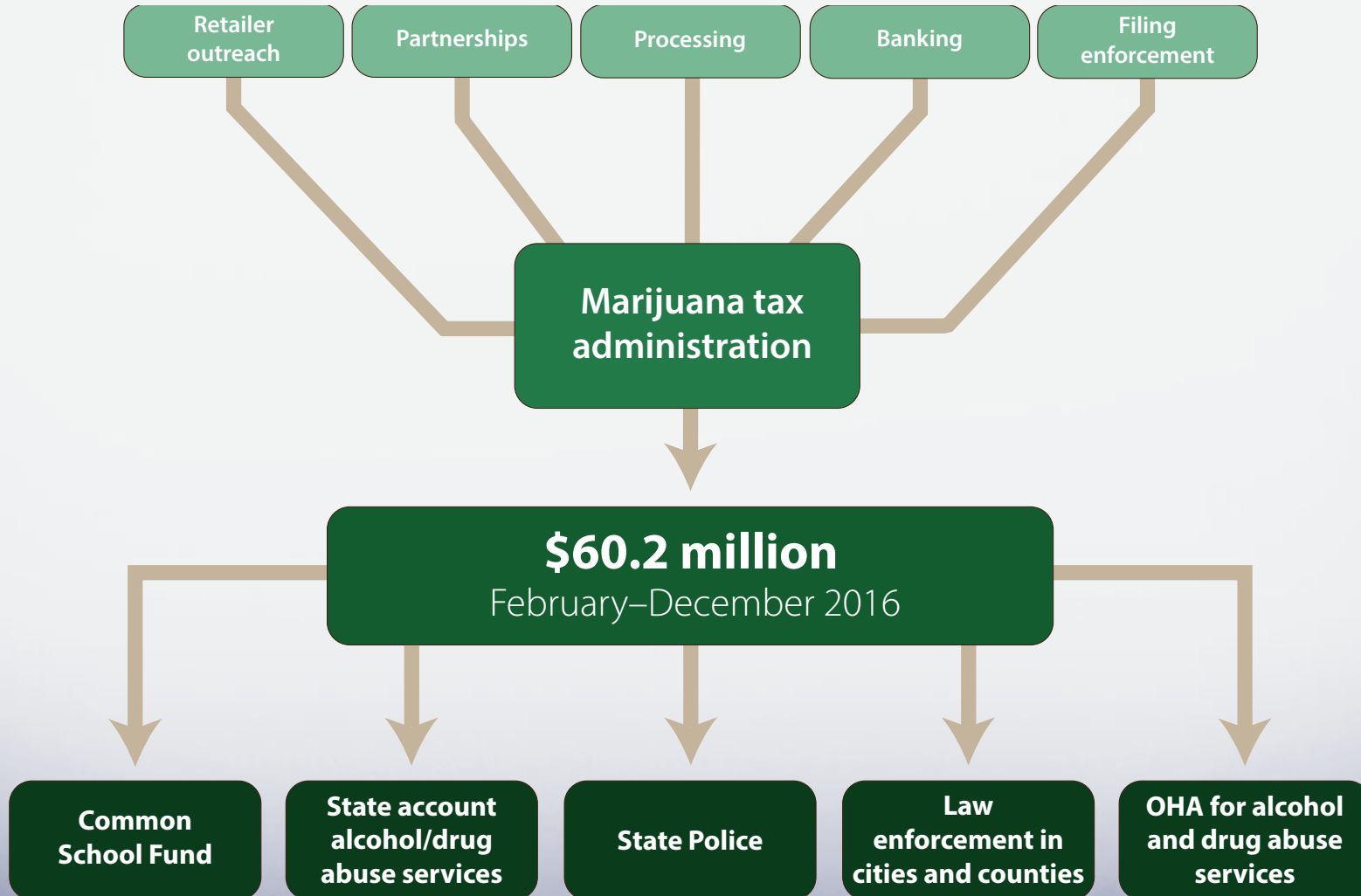
**Human Services**  
 Public health  
 Senior citizens  
 Water  
 Sewer

**Other**  
 Libraries  
 Parks & recreation

# Cigarette & tobacco taxes



# Marijuana tax



# Questions?

If you have additional questions after today please contact:

Nia Ray

[directors.office@oregon.gov](mailto:directors.office@oregon.gov)

(503) 945-8214

