

Josephine County Treasurer

Treasury and
Tax Collection



Recent History of the Treasurer's Office



■ John Harelson, Treasurer

- The current Treasurer, John Harelson, CPA, was elected Josephine County Treasurer in November 1996 and was sworn into office January 1997.
- The Josephine County Board of Commissioners appointed John Harelson as Tax Collector in January 1997.
- John Harelson has over 40 years of experience in accounting, banking, finance and management. He has successfully served as Treasurer and Tax Collector for the last 14 plus years, being re-elected 3 times.

■ The Office

- The office currently has 4 full time employees in addition to the Treasurer, down from 6 FTE and the Treasurer when John Harelson took office.
- Eve Arce, Chief Deputy, has worked for the Treasurer/Tax Collector for a total of 15 years and has been trained in all aspects of the duties of the Treasurer and Tax Collector.
- Kasey, Pam and Judy have been with the office for 11 , 5, and 2 years respectively and are each trained in all aspects of serving our constituents.

Treasury & Tax Staff

John Harelson,
Treasurer



Eve Arce,
Chief Deputy Treasurer



Pam

Judy

Kasey



Our Mission



■ Treasury

- The elected Treasurer administers a successful treasury program for all taxing entities in Josephine County, including Josephine County government. Emphasis is on protection of principal, liquidity and maximum investment returns.

■ Tax Collection

- The Treasurer, in his capacity as the County Tax Collector, respectfully and effectively administers a successful tax collection program for Josephine County following Oregon law. Within those constraints, he always chooses the action that best benefits the taxing districts and the taxpayers with emphasis on compliance and helping taxpayers avoid tax foreclosure.
- The Tax Collector collects taxes for all Josephine County taxing districts. Property taxes totaling \$59,741,477.49 were levied for the 2010-11 tax year with 7.8% of this amount levied for Josephine County Government. Current and delinquent tax collections for all districts totaled \$57,227,000.00 in the 2009-10 fiscal year.

Josephine County Taxing Districts

Education

- Grants Pass School District #7



- Three Rivers School District



- Rogue Community College



- Southern Oregon ESD



Southern Oregon Education Service District

The Regional Advantage - *Serving Jackson, Josephine, and Klamath County Schools*

Josephine County Taxing Districts

■ Cities

- City of Grants Pass



- City of Cave Junction



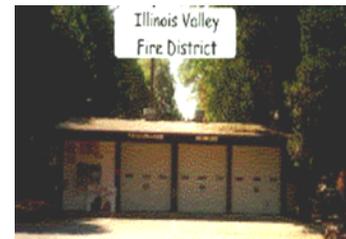
Josephine County Taxing Districts

■ Fire Districts

- Williams RFPD



- Illinois Valley RFPD



- Wolf Creek RFPD



- Applegate RFPD



- State Fire Patrol

Josephine County Taxing Districts

■ Josephine County



■ Special Districts

■ 4-H Extension



■ Kerby Water District



■ Fort Vannoy Irrigation



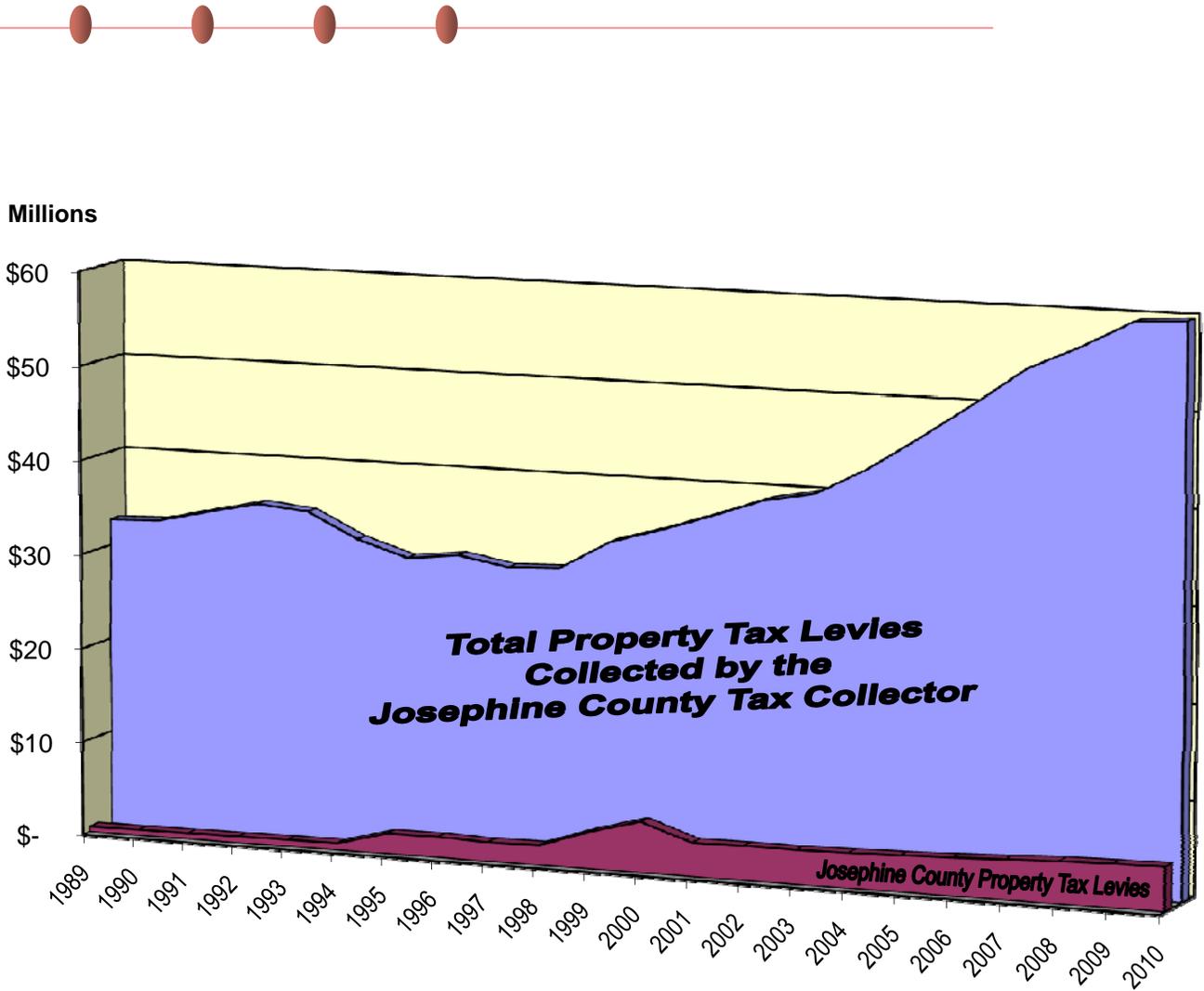
Tax Collection

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- The rules for collecting property taxes are dictated by the Oregon Constitution and Oregon statutes.
 - The elected Assessor does all technical field and office work to create the "Tax Roll". Each district certifies various tax levies to the Assessor and she certifies the tax roll which is collected by the Tax Collector.
 - The 2010 Josephine County Property Tax Roll totaled \$59,741,447:
 - Josephine County levied \$35,688,801 for education in Josephine County, including Grants Pass District #7, the county 3 Rivers School District, Rogue Community College and Southern Oregon Educational Service District,
 - \$15,918,280 was levied for the Cities of Grants Pass and Cave Junction,
 - \$1,587,160 was levied for Fire Districts,
 - \$1,430,766 was levied for Oregon State Fire Patrol,
 - Other levies and assessments totaled \$412,437,
 - \$3,659,473 was levied for Josephine County government, and
 - \$1,044,529 was levied for debt service on the adult jail bond.

2010-2011 Tax Levies to Collect

DISTRICT	%	Millions
Grants Pass School Dist #7	26.3%	\$15.74
Three Rivers School Dist	24.6%	\$14.70
Rogue Community College	5.2%	\$3.12
So Or Education Service Dist	3.6%	\$2.14
	<u>59.7%</u>	<u>\$35.70</u>
City of Grants Pass	17.1%	\$10.25
City of Grants Pass Local Option	7.4%	\$4.43
City of Grants Pass Bond	1.7%	\$1.01
City of Cave Junction	0.4%	\$0.22
	<u>26.6%</u>	<u>\$15.91</u>
Josephine County General	6.1%	\$3.66
Josephine County Jail Bond	1.8%	\$1.04
State Fire Patrol	2.4%	\$1.43
Local Fire Districts	2.7%	\$1.59
Special Districts	0.6%	\$0.38
Delinquent Sewer Collections	0.1%	\$0.03
	<u>100.0%</u>	<u>\$59.74</u>
Total	100.0%	\$59.74

Josephine County's Share of Total Taxes 1988-2010



Tax Collection Activities

TAX DIVISION

	<u>Actual</u>	<u>Projected</u>	
<u>ACTIVITY</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>
Taxes Collected (In Millions)	\$59.37	\$59.74	\$61.08
Statements Mailed(In Thousands)	65.45	65.11	65.30
Active Accounts(In Thousands)	48.21	48.20	48.30
Register Receipts(In Thousands)	1.02	1.29	1.50
Lock Box Payments(In Thousands)	18.11	15.79	15.50
<u>Collection Percentages</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>
Current Year Levy Collected (Including Discounts)	95.39%	95.88%	95.88%
% 1-3 Years Delinquent	1.24%	1.25%	1.25%

Tax Collector Foreclosures

The Treasurer/Tax Collector takes all steps available under the law to help property owners avoid tax foreclosure.

21 people who did not pay their November 2004 tax bills were on the August 2008 foreclosure list published in the newspaper,

10 of these properties were on the Foreclosure Judgment list on October 6, 2008,

8 of these properties were redeemed by owners, and

2 properties were deeded to the County in February 2011, one a tiny sliver of land and the other a vacant lot abandoned by the previous owner.

Year	Delinquent	Number Published	Date Judgment	Number Judgment	Date Deeded	Number Deeded	Owner Occupied
1987	1984/85	188	11/4/1988	52	4/16/1991	10	?
1989	1985/86	130	11/24/1989	51	4/13/1992	13	?
1990	1986/87	133	10/25/1990	54	7/27/1994	8	?
1991	1987/88	125	12/13/1991	51	8/6/1994	9	?
1995	1988/89	110	10/8/1992	54	4/24/1995	6	?
1993	1989/90	133	10/22/1993	35	6/6/1996	8	?
1994	1990/91	100	10/21/1994	38	4/10/1997	5	0
1995	1991/92	97	10/18/1995	38	4/28/1998	6	0
1996	1992/93	94	10/8/1996	45	5/10/1999	11	1
1997	1993/94	104	10/8/1997	43	6/9/2000	4	0
1998	1994-95	111	10/5/1998	40	10/15/2001	6	1
1999	1995-96	73	10/18/1999	32	6/19/2002	2	0
2000	1996-97	57	10/18/2000	28	5/14/2003	2	0
2001	1997-98	38	10/5/2001	23	5/11/2004	3	0
2002	1998-99	33	10/9/2002	23	9/5/2005	2	0
2003	1999-00	20	10/9/2003	11	7/28/2006	2	0
2004	2000-01	33	10/6/2004	14	12/21/2006	1	0
2005	2001-02	35	10/28/2005	13	3/18/2008	1	0
2006	2002-03	21	10/17/2006	10	1/27/2009	2	0
2007	2003-04	18	10/10/2007	7	11/30/2009	0	0
2008	2004-05	21	10/6/2008	10	2/22/2011	2	0
2009	2005-06	33	10/14/2009	16	2011		
2010	2006-07	63	10/12/2010	37	2012		



Treasury Activities

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- The Treasurer is the County's banker. The Treasury serves 80 Funds; including the Josephine County Government Funds, county taxing districts, the County Fair Board and performs certain statutory services for the general public.
 - As the County Banker, the Treasurer maintains bank accounts and investments:
 - The Treasury will clear over \$100 million in county checks and other disbursements in fiscal year 2011,
 - The Treasury averaged over \$44 million under management in 2010,
 - The highest amount in the Treasury this year was \$79,393,466 on November 19, 2010,
 - The interest earnings in the Treasury belong to all our customers. Interest is distributed to the funds and various depositors in accordance with Oregon statutes.



Treasury Activities



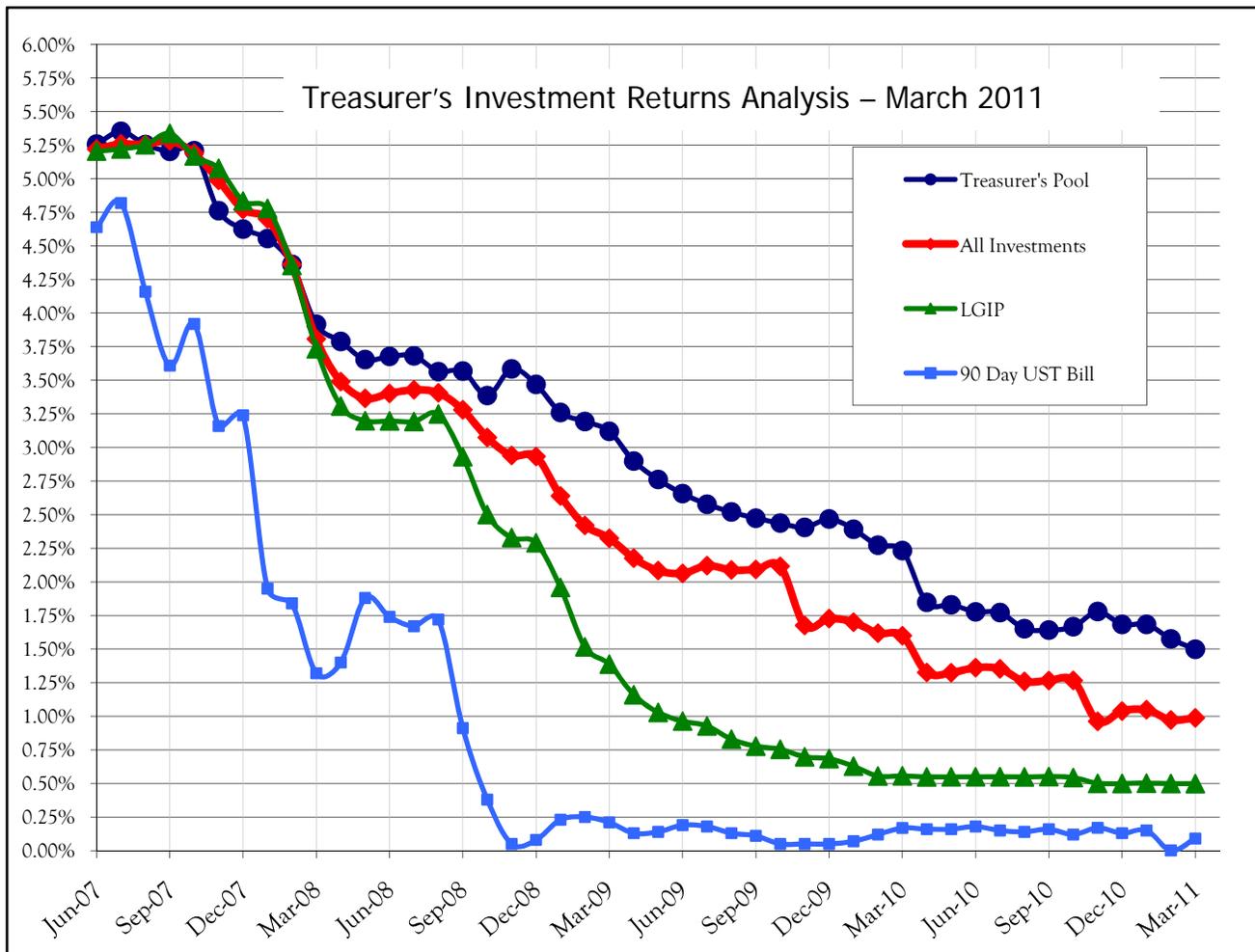
TREASURY DIVISION

<u>ACTIVITY</u>	<u>09-10</u>	<u>Projected</u>	
		<u>10-11</u>	<u>11-12</u>
Taxes Given to Districts (In Millions)	\$57.2	\$58.1	\$58.5
Average Invested (In Millions)	\$44.3	\$41.8	\$40.0
Interest Earned (In Millions)	\$0.7	\$0.5	\$0.5
Checks Processed (In Thousands)	1.0	1.4	1.3
Receipts Issued (In Thousands)	2.75	2.80	2.75

Treasurer's Investments

The Josephine County Investment Policy measures performance of the County's investment portfolio against the performance of the Oregon Local Government Investment Pool (LGIP) and the 90 day Treasury bill rate. The graph compares the performance of the "Treasurer's Pool" with the LGIP and the 90 day US Treasury Bill, along with the returns on all Treasury investments.

Historically the LGIP yield is higher than the Treasurer's Pool in a rising interest rate environment and lower when rates are dropping. In the 45 months from July 1, 2007 to March 31, 2011, the investments placed outside of the LGIP by the Treasurer earned an extra \$942,000.



Treasury Budget Submitted

	<u>Budget Amounts</u>		<u>Budget Amounts</u>	
	10-11		11-12	
<u>Resources:</u>	<u>FTE</u>	<u>Dollars</u>	<u>FTE</u>	<u>Dollars</u>
Beginning Fund Balance				\$ -
Program Revenues (Schedule C)				
CAFFA Grant		86,000		82,000
Investment Fee		90,500		81,600
Other Fee		14,400		13,500
		<u>\$ 190,900</u>		<u>\$ 177,100</u>
<u>Requirements:</u>				
Personal Services (Schedule D)	5.00	\$ 351,300	5.00	\$ 368,000
Materials and Services (Schedule E)		148,900		144,200
Total Treasury Office Requirements	<u>5.00</u>	<u>\$ 500,200</u>	<u>5.00</u>	<u>\$ 512,200</u>



Josephine County Treasury



Thank You