



**Tax Supervising  
and Conservation  
Commission**

808 SW 3rd Ave, Suite 540  
Portland, Oregon, 97204  
(503) 988-3054  
TSCC@multco.us  
**tscmultco.com**

December 2023

TO THE COMMUNITY MEMBERS AND TAX PAYERS OF MULTNOMAH COUNTY:

The Tax Supervising and Conservation Commission is pleased to present the 101<sup>st</sup> Annual Report describing the financial activities of local governments and school districts in Multnomah County. This report has been prepared in compliance with the directives of Chapter 294, Oregon Revised Statutes.

The Commission continues to rely on the cooperation of many local government officials and staff to create this report. To all who assisted, we express our sincere appreciation.

Respectfully Submitted,

THE TAX SUPERVISING & CONSERVATION COMMISSION

Harmony Quiroz, Chair

James Ofsink, Vice Chair

Dr. Mark Wubbold, Commissioner

Margo Norton, Commissioner

Matt Donahue, Commissioner

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December 2023

To the Readers of the TSCC Annual Report,

The Commissioners and staff of the Multnomah County Tax Supervising and Conservation Commission are honored to bring you this 101<sup>st</sup> edition of our annual report.

## **About This Report**

Oregon local budget law requires TSCC to compile a “complete and comprehensive” report on budgets and bonded debt of taxing districts located in Multnomah County “for the information of the electors and taxpayers.” In this report, we share general information and high-level budget analysis for districts in aggregate. Additionally, we provide individual summary budget data for each Multnomah County taxing district using a standard format so community members can review budget data at a glance. We report budget information as provided by the taxing districts – for a deeper dive into the data, we recommend visiting the websites for individual districts of interest. You can find websites listed in the Budget Summaries section for each district that has one, and contact information for those that do not.

## **The TSCC Year in Review**

### District Membership

The total number of TSCC member districts is 36, comprising 84% of the 43 taxing districts in Multnomah County.

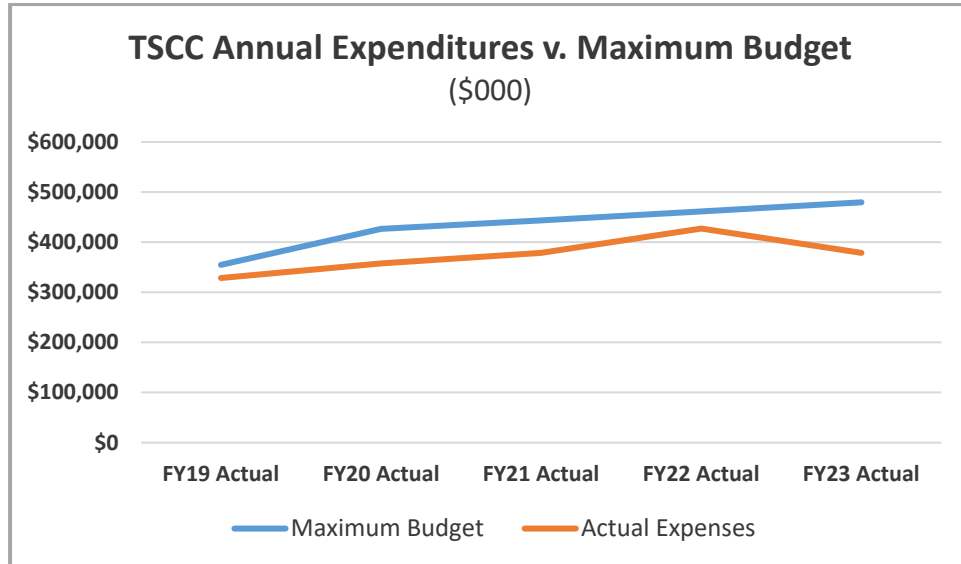
### Staff and Commission Updates

The Commission held 13 budget hearings in FY 2022-23 for TSCC member jurisdictions. Additionally, TSCC held hearings for Alto Park Water District, Corbett Fire District, Metro, Portland Community College, and City of Portland tax measures.

The upcoming calendar year will see changes to TSCC Commissioner membership as two long-time Commissioners will end their tenure with TSCC. After eight years of service, James Ofsink and Margo Norton will fulfil the maximum allowed terms with TSCC, and two new commissioners will take their place. In January 2024, TSCC will welcome two new commissioners, Allison Lugo-Knapp and Tod Burton. We thank Mr. Ofsink and Ms. Norton for their years of service at TSCC and are very grateful for their contributions.

## TSCC Expenses

The Commission's total FY 2022-23 expenditures were \$378,649. This was 21% under the statutorily authorized maximum budget. The following graph compares the annual TSCC expenditures to the maximum allowable budget over the last four years. TSCC's expenditures for FY 22-23 were lower than the previous year due to costs related to the TSCC Executive Director transition in FY 21-22.



It is our pleasure to serve the public and the TSCC member districts. Thank you, supporters of TSCC, for the opportunity to serve you.

Sincerely,

Harmony Quiroz  
TSCC Chair

Allegra Willhite  
Executive Director

## About the Commission

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### Mission Statement

The Tax Supervising and Conservation Commission protects and represents the public interest, ensures Multnomah County governments' compliance with Local Budget Law, promotes economy and efficiency within those local governments, and provides advice and assistance to them

The Tax Supervising and Conservation Commission reviews the budgets of most local government districts in Multnomah County, checking to see that budgets are balanced, property tax revenue projections are reasonable, and that the budgets and process used to create them meet state budget law.

### Purpose and Authority

The Commission is an independent, impartial panel of citizen volunteers established by the legislature to monitor the financial affairs of local governments in the county. The Oregon Legislature created the Commission in 1919, and it began functioning in 1921. Prior to that time, the Legislature controlled local governments' budgets.

State statutes require all local governments and school districts in Multnomah County serving populations of 200,000 to be TSCC members. There are 13 of these large districts, with the most recently formed district, the Urban Flood Safety and Water Quality District, joining TSCC in FY 2019-20. Those districts serving fewer than 200,000 can volunteer for membership. Twenty-three of the 30 smaller districts in the county are members. Seven small districts are not members, but the Commission still includes those budgets in this annual report.

### Governance and Funding

The Commission is governed by state statutes. The statutes empower the Governor to appoint five Commissioners to direct the Commission's affairs. The Commission appoints an executive director, who hires and supervises support staff. The Attorney General serves as legal counsel.

Operating expenses are limited by statute and indexed to 4% annual increases. On average, TSCC's actual annual expenditures have been 90% of the maximum.

Oregon law requires Multnomah County to pay the operating costs of the Commission and to provide it with office space. The county covers these costs out of its General Fund and is reimbursed for one-half of the net operating expenses by the TSCC member districts.

## Commission Activities

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### Operations

Oregon local governments create their budgets annually in the spring. These budgets begin at the start of the fiscal year, July 1. The Tax Supervising and Conservation Commission reviews the budgets of 30 TSCC full membership districts prior to their governing boards' adoption of those budgets (the six remaining TSCC members have limited membership, meaning they access consulting and advisory services but TSCC does not certify their budgets or hold hearings on their

tax measures). The reviews are procedural and substantive in nature. Procedural checks establish compliance with the laws governing local finance, particularly local budget law. TSCC also provides a substantive review of program content and reasonableness of estimates.

Commission staff prepares a written review of each member districts' budget. The Commission then holds public hearings for large districts (those serving populations of 200,000 or more) before the district governing bodies adopt the budgets. The Commission's process ends with a budget certification letter. This review and the certification process distinguish the Commission from other regulatory bodies, such as the Oregon Department of Revenue or the county assessor, which do not receive or review copies of the budget documents.

### **Budget Certification**

The Commission reviews each budget and identifies objections and/or recommendations. "Objections" are changes that should be made to the budget before adoption to meet with the local government budget laws. "Recommendations" are suggestions for improving budgeting process. Any objections or recommendations are included in the certification letter issued to each local government under the Commission's jurisdiction. The districts are required by local budget law to address the objections and certifications.

### **Public Hearings**

The Commission holds public hearings to provide an independent and objective forum for community members to get information and express their views on the budgets. Commission members represent the public at these hearings by asking questions representing the community at large. Annual public hearings are mandatory for the 13 large districts and may be requested by the other taxing districts in lieu of the governing body conducting their own public hearings. The Commission also holds public hearings throughout the year on property tax measures placed before the voters. The Commission may also call joint meetings of the levying bodies to discuss tax coordination or other areas of common interest.

### **Annual Report**

Since 1922, the Commission has published this *Annual Report* of all Multnomah County local government budgets, indebtedness, property taxes and other financial information. Copies of this and previous annual reports, local government budgets, and independent audits are available for review by the public at the Commission's office. Recent copies of the Annual Report are also available on the Commission's website at [www.tscmultco.com](http://www.tscmultco.com).

# TAX SUPERVISING AND CONSERVATION COMMISSION

Established in 1919, began operation in 1921

## Current Commission Roster

December 2023

Harmony Quiroz, Chair  
(206) 799-7849

James Ofsink, Vice Chair  
(503) 901-9032

Margo Norton  
(503) 593-5079

Dr. Mark Wubbold  
(503) 367-2946

Matt Donahue  
(503) 858-5891

## Staff

Allegra Willhite, Executive Director  
Tunie Betschart, Budget Analyst

## Multnomah County Local Governments

Forty-three taxing districts are located primarily within the boundaries of Multnomah County and are included in the financial information in this report. In total, 36 districts are TSCC members. Thirty-one are full members, and five districts have rejoined TSCC under limited membership in order to access the commission's consulting and advisory services. TSCC provides consulting services to those districts, but does not certify their budgets or hold hearings on their tax measures.

Multnomah County	Urban Renewal Agencies	Fire Districts
	Prosper Portland	Multnomah RFPD No. 10
<b>Regional Districts</b>	<i>City of Fairview UR Agency</i>	Riverdale RFPD No 11J
Multnomah County Library	Gresham Redevelopment Comm	Corbett RFPD No. 14
Metro	UR Agency of City of Troutdale	Sauvie Island RFPD No. 30J
Port of Portland	UR Agency City of Wood Village	
TriMet		<b>Water Districts</b>
East Multnomah SWCD	<b>K-12 Schools</b>	Alto Park Water
West Multnomah SWCD	Multnomah Edu Svc District	Burlington Water
Urban Flood Safety & Water Quality	Portland SD No.1J	Corbett Water
	Corbett SD No.39	Lusted Water
<b>Cities</b>	Gresham-Barlow SD No.10J	Palatine Hill Water
<i>City of Fairview</i>	<i>Parkrose SD No.3</i>	<i>Pleasant Home Water</i>
City of Portland	Centennial SD No.28J	Valley View Water
City of Maywood Park	<i>Reynolds SD No.7</i>	
<i>City of Wood Village</i>	David Douglas No. 40	<b>County Service Districts</b>
City of Troutdale	Riverdale SD. No. 51J	Dunthorpe-Riverdale SD
City of Gresham		Mid-County Lighting SD
	<b>Community Colleges</b>	
	Mt. Hood Community College	
	Portland Community College	

Districts in grey have withdrawn from TSCC membership; districts in italics are limited members. TSCC does not certify budgets for either group but does provide consulting services for limited members.



# TAX SUPERVISING AND CONSERVATION COMMISSION

Established in 1919, began operation in 1921

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## Roster of TSCC Commissioners and Dates of Service

J.D. Farrel	1919-1921	Cynthia L. Barrett	1978-1985
I.N. Day	1919-1921	Chet A. McRobert	1980-1993
W.H. Hurlburt	1919-1921	Joseph A. Labadie	1986-1994
Fred W. Mulkey	1921-1924	Lianne Thompson	1989-1994
Louis J. Goldsmith	1921-1926	Robert Brunmeier	1993-1994
R.L. Sabin	1921-1928	Tom Novick	1993-1996
R.T. Cox	1924-1939	Richard Anderson	1994-2005
John C. Veatch	1926-1928	Charles W. Rosenthal	1994-1999
C. Henri Labbe	1928-1931	Clarence E. Parker	1994-1995
G.W. Weatherly	1928-1938	Ann Sherman	1994-1998
Henry F. Cabell	1931-1935	Roger McDowell	1995-1997
Mason L. Bingham	1935-1958	Anthony Jankans	1996-2004
George K. Voss	1938-1942	Nancy Conrath	1998-2000
J.R. Widmer	1939-1953	Carol Samuels	1998-2005
H.W. Bruck	1942-1958	Julie M. Van Noy	2000-2004
Mrs. Marian Copeland	1951-1970	Lynn McNamara	2001-2008
R.L. Fanning	1951-1968	Kirk R. Hall	2004-2007
Kenneth R. Crookham	1953-1966	Elizabeth Hengeveld	2004-2009
L.W. Aylsworth	1958-1959	Carl Farrington	2006-2009
Bernard Shevach	1958-1969	Dr. Roslyn Elms Sutherland	2006-2012
H.W. Bruck	1959-1970	Steven B. Nance	2008-2015
Morton Moss	1966-1967	Terry McCall	2008-2015
Ralph H. Molvar	1967-1968	Javier Fernandez	2010-2014
Robert F. Rinker	1968-1975	Susan Schneider	2010-2014
John B. Altstadt	1968-1973	Brendan Watkins	2013-2019
Samuel B. Stewart	1969-1972	Gülgün Mersereau	2014-2016
Joseph A. Labadie	1970-1978	David Barringer	2014-2021
A.N. Davidson	1970-1973	Margo Norton	2016-2023
Thomas K. Hatfield	1972-1994	James Ofsink	2016-2023
Joseph Saunders	1973-1974	Dr. Mark Wubbold	2016-
Oliver I. Norville	1973-1992	Harmony Quiroz	2020-
Richard A. Rocci	1975-1989	Matt Donahue	2021-
William A. Hessel	1976-1979		

## Roster of TSCC Executive Directors and Dates of Employment

C.C. Ludwig	1922-1929
R.C. Flanders	1930-1948
George M. Baldwin	1948-1955
Walter L. Smith	1955-1964
W. L. Thompson	1964-1969
Gilbert J. Gutjahr	1969-1992
Margaret M. Bauer	1992-1994
Courtney Wilton	1994-1998
Linda Burtlehaus	1999-2004
Tom Linhares	2004-2013
Craig Gibons	2013-2021
Allegra Willhite	2021-