



## Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305-312 and 321. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept of Revenue (DOR). Through the "County Assessment Function Funding Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines guidelines for acceptable levels of assessment and taxation staffing. Per their metric, DART staffing is at the lower end of adequate to perform statutory functions. Reductions to program may jeopardize grant revenue.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
<b>Program Expenses</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2023</b>
Personnel	\$679,297	\$0	\$546,591	\$0
Contractual Services	\$9,100	\$0	\$6,700	\$0
Materials & Supplies	\$49,262	\$0	\$49,119	\$0
Internal Services	\$128,551	\$0	\$148,311	\$0
<b>Total GF/non-GF</b>	<b>\$866,210</b>	<b>\$0</b>	<b>\$750,721</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$866,210</b>		<b>\$750,721</b>	
<b>Program FTE</b>	3.40	0.00	2.40	0.00

<b>Program Revenues</b>				
Fees, Permits & Charges	\$77,500	\$0	\$80,000	\$0
Intergovernmental	\$81,413	\$0	\$83,448	\$0
<b>Total Revenue</b>	<b>\$158,913</b>	<b>\$0</b>	<b>\$163,448</b>	<b>\$0</b>

## Explanation of Revenues

DOR's County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% of program expenditures. Grant amounts can vary depending upon the CAFFA pool and the allocated percentage to each participating county. Multnomah County's share of CAFFA is estimated at \$3,079,265, with \$83,448 allocated to DART Administration. General Fund Revenue of \$80,000 is from a portion of the document recording fee (5% of the \$10 per document fee) and is for maintenance of county property tax systems. Revenue from recording fees varies annually due to economic factors affecting the number of documents recorded. (Note: The balance of the \$10 recording fee is allocated to the County Clerk (5%) and the County Assessment & Taxation Fund (90%) for distribution to the DOR for deposit into the statewide CAFFA Account.) Remaining program support is from General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2022: 72023 Div of Assessment, Recording & Taxation Administration

1.00 FTE HR Analyst Sr moved from DART Administration Program 72023 to the DCM Director's Office/COO Program 72000A