

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON**

RESOLUTION NO. 2025-021

Certifying an Estimate of Expenditures for Fiscal Year 2025-2026 for Assessment & Taxation in Accordance with ORS 294.175.

The Multnomah County Board of Commissioners Finds:

- a. ORS 294.175 requires counties to file by May 1st of each calendar year an estimate of expenditures for Assessment and Taxation for the ensuing year with the Oregon Department of Revenue.
- b. Assessment and Taxation has prepared such an estimate of expenditure in accordance with the requirements of ORS 294.175 and the Oregon Department of Revenue administrative rules.

The Multnomah County Board of Commissioners Resolves:

1. The attached estimate of expenditures for the fiscal year 2025-2026 for Assessment and Taxation for Multnomah County is certified for filing with the Oregon Department of Revenue as required by ORS 294.175.

ADOPTED this 17th day of April, 2025.

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON



Jessica Vega Pederson, Chair



REVIEWED:

JENNY M. MADKOUR, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By 

Carlos Rasch, Assistant County Attorney

SUBMITTED BY: Travis Graves, Chief Operating Officer, Director, Dept of County Management



Form 1 Grant Application Staffing

2025-2026

| County | Column 1 Approved FTE current year (2024-25) | Column 2 Budgeted FTE coming year (2025-26) | Column 3 Change (Column 2 less Column 1) |
|--|---|--|---|
| MULTNOMAH | | | |
| A. Assessment administration | | | |
| Assessor, deputy, etc. | 3.10 | 2.65 | (0.45) |
| Assmt. support staff, deed clerks and data entry staff | 21.59 | 22.63 | 1.04 |
| Total assessment administration staff | 24.69 | 25.28 | 0.59 |
| B. Valuation and appraisal staff | | | |
| Chief appraisers/appraiser supervisor | 9.50 | 9.25 | (0.25) |
| Lead appraisers..... | 7.50 | 7.50 | 0.00 |
| Residential appraisers | 24.50 | 24.50 | 0.00 |
| Commercial/industrial appraisers | 15.00 | 15.00 | 0.00 |
| Farm/forest/rural appraisers..... | 1.50 | 1.50 | 0.00 |
| Manufactured structure/floating structure appraisers | 0.50 | 0.50 | 0.00 |
| Personal property appraisers..... | 1.00 | 1.00 | 0.00 |
| Personal property clerks..... | 0.00 | 0.00 | 0.00 |
| Sales data analyst..... | 3.00 | 3.00 | 0.00 |
| Data gatherers and appraisal techs..... | 9.00 | 9.00 | 0.00 |
| Total valuation and appraisal staff | 71.50 | 71.25 | (0.25) |
| C. Board of Property Tax Appeals (BoPTA) | 0.75 | 0.75 | 0.00 |
| D. Tax collection and distribution administration | | | |
| Administration, deputy, etc..... | 5.10 | 5.05 | (0.05) |
| Support and collection | 13.34 | 13.91 | 0.57 |
| Tax distribution | 0.90 | 0.90 | 0.00 |
| Foreclosure and garnishment..... | 0.65 | 0.65 | 0.00 |
| Total tax collection and distribution | 19.99 | 20.51 | 0.52 |
| E. Cartography and GIS administration | | | |
| Cartographic/GIS supervisor..... | 0.25 | 0.25 | 0.00 |
| Lead cartographers | 0.00 | 0.00 | 0.00 |
| Cartographers..... | 2.00 | 2.00 | 0.00 |
| GIS specialists..... | 2.05 | 2.04 | (0.01) |
| Total cartographic and GIS staff | 4.30 | 4.29 | (0.01) |
| F. Dedicated IT services for A&T | 4.32 | 4.26 | (0.06) |
| G. Total assessment and taxation staffing | 125.55 | 126.34 | 0.79 |



Form 2 Explanation of Staffing Issues

2025-2026

County MULTNOMAH

In this section, explain any difference between approved staffing for the current year and staffing for the budgeted year. Explain why any funded positions were unfilled for the current year. Use this form to describe the intended use of nonpermanent workers (temporary help, project temporaries, and contractors) by A&T function, along with their cost. Note any special or unique aspects regarding who accomplishes the work and how they accomplish it related to Forms 4, 5, and 6. For example, if you use staff to perform personal property functions, other than those reported on Form 1, Section B, note that here and include the FTE.

Temporary Staffing for FY 2025-2026 is 2.80 FTE, no change in FTE from FY 2024-2025 to FY2025-2026. Temp staffing costs \$139,559 and is reported in the following categories: Category A: .70 FTE at a cost of \$44,613; Category B: 2.10 FTE at a cost of \$94,946

Temporary staff are utilized for the following purposes: Office assistants for seasonal coding of personal property returns (1.25 FTE); Residential and Commercial interns for data gathering (.85 FTE); and Tax Supervising and Conservation Commission (TSCC) part time support for data entry, budget analysis, communications and administrative tasks (.70 FTE).



Form 3 General Comments

2025-2026

County MULTNOMAH

Use this form to describe any issue in your budget that needs further clarification. Examples include significant changes on Form 7, purchase of a new data processing system, salary increases, new car purchases, personnel services, costs for mapping, etc. You can also use this form to document any miscellaneous comments about this grant application.

Due to Countywide budget cuts, DART is reorganizing staff among assessment and tax collection programs (A&T)--note: no reductions were applied to A&T positions, personnel or other indirect expenditures.

Personnel costs reflect allowable salary increases in accordance with Multnomah County Local 88 contract terms and Personnel rules approved by the Board of County Commissioners, including 2.4% COLA and Step increases for Local 88 represented staff, 2.4% COLA and allowable merit increases for non-represented staff and VEBA of 1% for all non-represented staff.



Form 4 Valuation and Appraisal Resources

2025-2026

| County <u>MULTNOMAH</u> | Number of accounts by activity | | Number of FTE by activity | |
|--|-----------------------------------|------------------------|------------------------------|------------------------|
| | Actual (2024-25) | Estimated (2025-26) | Actual (2024-25) | Estimated (2025-26) |
| Activities | | | | |
| 1. Real property exceptions, special assessments and exemptions | | | | |
| New construction..... | 5,383 | 5,500 | 23.00 | 23.00 |
| Zone changes..... | 44 | 45 | 0.50 | 0.25 |
| Subdivisions, segregations, and consolidations.. | 581 | 600 | 4.50 | 4.50 |
| Omitted properties | 65 | 70 | 1.50 | 1.50 |
| Special assessment qualification and disqualification | 383 | 400 | 2.00 | 2.00 |
| Exemptions..... | 1,906 | 1,950 | 5.50 | 5.50 |
| Subtotal..... | 8,362 | 8,565 | 37.00 | 36.75 |
| 2. Appeals and assessor review | | | | |
| Assessor review and stipulations | 34 | 35 | 1.00 | 1.00 |
| BOPTA | 609 | 700 | 2.50 | 2.50 |
| Department of Revenue..... | 7 | 5 | 0.50 | 0.50 |
| Magistrate Division of the Oregon Tax Court..... | 39 | 40 | 2.00 | 2.00 |
| Regular Division of the Oregon Tax Court | 4 | 5 | 0.50 | 0.50 |
| Subtotal..... | 693 | 785 | 6.50 | 6.50 |
| 3. Real property valuation | | | | |
| Physical reappraisal..... | 13,616 | 14,000 | 6.50 | 6.50 |
| Recalculation only—no appraisal review | 268,813 | 275,000 | 3.00 | 3.00 |
| Subtotal..... | 282,429 | 289,000 | 9.50 | 9.50 |
| 4. Business personal property (returns mailed) | 14,837 | 15,000 | 10.00 | 10.00 |
| 5. Ratio | | | 3.00 | 3.00 |
| 6. Continuing education | | | 0.50 | 0.50 |
| 7. Other valuation—appraisal activity | | | 5.00 | 5.00 |
| 8. Total valuation and appraisal staff (FTE) | | | 71.50 | 71.25 |



Form 5 Tax Collection and Distribution Work Activity

2025-2026

County MULTNOMAH

Number of accounts by activity

| Actual (2024-25) | Estimated (2025-26) |
|---------------------|------------------------|
|---------------------|------------------------|

1. Number of accounts requiring roll corrections

| | | |
|---|-----|-----|
| Business personal property | 92 | 150 |
| Personal property manufactured structures | 6 | 10 |
| Real property | 767 | 650 |

2. Number of accounts requiring a refund

| | | |
|---|-------|-------|
| Business personal property | 252 | 250 |
| Personal property manufactured structures | 70 | 60 |
| Real property | 3,825 | 3,500 |

3. Number of delinquent tax notices sent

| | | |
|---|-------|-------|
| Business personal property | 2,072 | 2,100 |
| Personal property manufactured structures | 663 | 700 |
| Real property | 9,358 | 9,400 |

4. Number of foreclosure accounts processed

| | | |
|--------------------------|-----|-----|
| Real property only | 128 | 120 |
|--------------------------|-----|-----|

5. Number of accounts issued redemption notices

| | | |
|--------------------------|----|----|
| Real property only | 88 | 90 |
|--------------------------|----|----|

| | | |
|-----------------------------|-------|-------|
| 6. Number of warrants | 1,661 | 1,600 |
|-----------------------------|-------|-------|

| | | |
|---------------------------------|-----|-----|
| 7. Number of garnishments | 279 | 280 |
|---------------------------------|-----|-----|

| | | |
|-----------------------------|---|---|
| 8. Number of seizures | 0 | 0 |
|-----------------------------|---|---|

| | | |
|---------------------------------|-----|-----|
| 9. Number of bankruptcies | 189 | 180 |
|---------------------------------|-----|-----|

| | | |
|---|--------|--------|
| 10. Number of accounts with an address change processed | 27,308 | 28,000 |
|---|--------|--------|

| | |
|---|--------|
| 11. How many second trimester statements do you mail? | 22,361 |
|---|--------|

| | |
|--|--------|
| 12. How many third trimester statements do you mail? | 21,246 |
|--|--------|

13. Does the county contract for lock box service?..... ☐ Yes ☒ No

14. Does the county use in-house remittance processing? ☒ Yes ☐ No

15. Is tax collecting combined with another county function? ☒ Yes ☐ No

If yes, describe that function on Form 2.



Form 6
Assessment and Administrative
Support and Cartography
Work Activity

2025-2026

County MULTNOMAH

**Assessment and administrative support
work activity**

| | Numbers by activity | |
|---------------------------------|----------------------------|------------------------|
| | Actual (2024-25) | Estimated (2025-26) |
| 1. Number of deeds worked | <u>19,680</u> | <u>20,000</u> |

Cartography work activity

| | Numbers by activity | |
|--|----------------------------|------------------------|
| | Actual (2024-25) | Estimated (2025-26) |
| 1. Number of new tax lots | <u>1,536</u> | <u>1,600</u> |
| 2. Number of lot line adjustments | <u>45</u> | <u>50</u> |
| 3. Number of consolidations | <u>46</u> | <u>50</u> |
| 4. Number of new maps | <u>5</u> | <u>5</u> |
| 5. Number of tax code boundary changes | <u>194</u> | <u>10</u> |



Form 7 Summary of Expenses

2025-2026

County MULTNOMAH

| | A. Assessment Administration | B. Valuation | C. BOPTA | D. Tax Collection & Distribution | E. Cartography* | F. Dedicated IT services for A&T | Totals |
|--|------------------------------------|-----------------|-------------|--|--------------------|--|------------|
| Current operating expenses | | | | | | | |
| 1. Personnel services | 4,231,529 | 12,084,317 | 100,299 | 3,116,137 | 669,432 | 634,027 | 20,835,741 |
| 2. Materials and services | 408,142 | 695,151 | 12,797 | 758,626 | 37,693 | 2,346,943 | 4,259,352 |
| 3. Transportation | 10,985 | 50,376 | 0 | 2,129 | 0 | 0 | 63,490 |
| 4. Total current operating expenses (Total direct expenses) | 4,650,656 | 12,829,844 | 113,096 | 3,876,892 | 707,125 | 2,980,970 | 25,158,583 |

* Include approved grant funding for ORMAP

Indirect expenses

| | |
|--|------------|
| 5. Total direct expenses (line 4) | 25,158,583 |
| 6. If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box. | 0.05 |
| Total indirect expenses (line 5 multiplied by line 6) | 1,257,929 |
| 6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses, enter that percentage in this box..... | 0.00000 |
| Total indirect expenses (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows) | 0 |
| 7. Total indirect expenses | 1,257,929 |

| Capital outlay | Assessment Administration | Valuation | BOPTA | Tax Collection & Distribution | Cartography | Data Processing Support (IT, AT) | Total capital outlay without regard to limitation |
|--|------------------------------|-----------|-------|----------------------------------|-------------|-------------------------------------|--|
| 8. Enter the actual capital outlay without regard to limitation. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. Total direct and indirect expenses (sum of lines 4 and 7) | | | | | | | 26,416,512 |
| 10. Direct and indirect expenses multiplied by 0.06 | | | | | | | 1,584,991 |
| 11. The greater of line 10 or \$50,000..... | | | | | | | 1,584,991 |
| 12. Capital outlay (the lesser of line 8 or line 11) | | | | | | | 0 |
| 13. Total expenditures for CAFFA consideration (sum of lines 4, 7, and 12) | | | | | | | 26,416,512 |

Form 8

Grant Application Resolution

MULTNOMAH _____ County is applying to the Department of Revenue to participate in the County Assessment Function Funding Assessment Program.

This state grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation.

MULTNOMAH _____ County has undertaken a self-assessment of its compliance with the laws and rules that govern the Oregon property tax system. The County is generally in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312, and all requiring equity and uniformity in the system of property taxation.

MULTNOMAH _____ County agrees to appropriate budgeted dollars based on 100 percent of the expenditures certified in the grant application. The total expenditure amount for consideration in the grant is \$26,416,512. If 100 percent isn't appropriated, no grant shall be made to the county for each quarter in which the county is out of compliance.

The County designates the following individual as the contact for this grant application.

Name

Phone

Email

County Approval

By selecting the "I Accept" checkbox, you are signing this Resolution electronically and certifying the Resolution has been approved by the board. You agree your electronic signature is the legal equivalent of your manual signature.

☐ I Accept

Chair/Judge or Appointee

Title

Sign Date