



Program #72023 - Div of Assessment, Recording & Taxation Administration FY 2024 Adopted

Department: County Management **Program Contact:** Jeffrey Brown
Program Offer Type: Administration **Program Offer Stage:** Adopted
Related Programs:
Program Characteristics:

Executive Summary

Administration plans, directs, and coordinates operations and activities of the County’s Division of Assessment, Recording and Taxation (DART); performs state mandated functions of the Assessor, Tax Collector, and certain County Clerk functions; monitors activities for statutory compliance; establishes effective implementation of policies, strategic direction, program evaluation, and process/technology improvements; provides financial and tactical resource planning as well as employee development and performance management.

Program Description

DART performs the duties of the County Assessor including property valuation and assessment, property tax rate/levy calculation, certifying the property tax roll for collection, ownership and records management, and mapping. It is responsible for maintaining Real Market Value for approximately 315,000 real and personal property accounts, as well as capturing and calculating taxable value events as outlined in ORS 308.146, which increases total Assessed Value of taxing districts. DART’s duties as the Tax Collector entails billing, collections, and distribution of more than 2 billion dollars in property taxes. Our County Clerk responsibilities consist of document recording, providing marriage licenses, domestic partnership registrations, and administration of the Board of Property Tax Appeals.

The Administration program plans, directs and coordinates the operations and activities of DART. This includes strategic direction and tactical planning; policy development and implementation; financial planning and budget development; employee development, training, succession planning and performance management; continuity of operations planning; technology and information systems; quality control, program measurement, evaluation, and process improvements; administrative support, communications, including news media, as well as oversight of over 500,000 customer service interactions annually.

The program supports and provides leadership that ensures all property is valued accurately and taxed fairly as required by the Oregon State Constitution, Oregon Revised Statutes, and the Oregon Department of Revenue Administrative Rules. It also monitors division activities and processes for equitable and inclusive practices, statutory compliance, as well as submission of the required compliance reports to the Oregon Department of Revenue. This program also ensures the timely collection of property taxes, maintains accurate and accessible property ownership records, and property descriptions that are used in the production of county property tax maps. The program continues to provide quality customer service to the public and internal clients while making certain every function is reviewed to ensure that no service the division provides is impacting anyone we serve in an unfair, inequitable or non-inclusive manner.

Performance Measures

Measure Type	Primary Measure	FY22 Actual	FY23 Budgeted	FY23 Estimate	FY24 Offer
Output	Total Number of Property Tax Accounts Administered	309,900	311,000	315,000	315,000
Outcome	Percent Acceptable Compliance Reports Required by Oregon Department of Revenue	100	100	100	100

Performance Measures Descriptions

The percent of required compliance reports received and accepted by the Department of Revenue (CAFFA Grant Document, Appraisal Plan, Sales Ratio Study) implies adequacy of DART operations and uniform taxation. Performance measures have been revised for FY 2024 to better reflect performance for legally mandated work of the County Assessor’s Office.

Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305-312 and 321. 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 staffing. Per DOR's metric, DART's staffing is at the lower end of adequate to perform statutory functions. Reductions to the program may jeopardize not only grant revenue but the ability to adequately perform statutorily mandated functions.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds
Program Expenses	2023	2023	2024	2024
Personnel	\$550,817	\$0	\$589,854	\$0
Contractual Services	\$6,700	\$0	\$6,700	\$0
Materials & Supplies	\$49,119	\$0	\$49,893	\$0
Internal Services	\$148,311	\$0	\$329,248	\$0
Total GF/non-GF	\$754,947	\$0	\$975,695	\$0
Program Total:	\$754,947		\$975,695	
Program FTE	2.40	0.00	2.40	0.00

Program Revenues				
Fees, Permits & Charges	\$80,000	\$0	\$75,000	\$0
Intergovernmental	\$83,448	\$0	\$55,955	\$0
Total Revenue	\$163,448	\$0	\$130,955	\$0

Explanation of Revenues

DOR's County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 12.4% 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 \$2,716,250, with \$55,955 allocated to DART Administration (72023). General Fund Revenue of \$75,000 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 2023: 72023 Div of Assessment, Recording & Taxation Administration