



Program #72023 - Div of Assessment, Recording & Taxation Administration FY 2025 Department Requested

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

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 and employee development and performance management.

Program Description

The Administration program plans, directs, and coordinates DART’s daily operations. This includes leading the following operational activities:

- strategic planning
- policy development and implementation
- financial planning and budget development
- employee development, succession planning, and performance management
- technology and information systems
- quality control
- administrative support

Oregon’s Constitution, Revised Statutes, and the Department of Revenue requires that all property be accurately valued and correctly taxed. This program ensures DART’s statutory compliance requirements are met through the following activities:

- providing taxation and valuation support
- ensuring the timely collection of property taxes
- maintaining accurate property ownership records
- developing property descriptions
- leading the data collection, development, and submission of accurate compliance reports

At all times, this program provides quality customer service to internal and external stakeholders.

Performance Measures

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output	Total Number of Property Tax Accounts Administered	310,000	315,000	311,000	310,000
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 Dept. 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 2025 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	Department Requested General Fund	Department Requested Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$589,854	\$0	\$615,629	\$0
Contractual Services	\$6,700	\$0	\$16,800	\$0
Materials & Supplies	\$49,893	\$0	\$58,872	\$0
Internal Services	\$329,248	\$0	\$156,138	\$0
Total GF/non-GF	\$975,695	\$0	\$847,439	\$0
Program Total:	\$975,695		\$847,439	
Program FTE	2.40	0.00	2.40	0.00

Program Revenues				
Fees, Permits & Charges	\$75,000	\$0	\$40,000	\$0
Intergovernmental	\$55,955	\$0	\$57,354	\$0
Total Revenue	\$130,955	\$0	\$97,354	\$0

Explanation of Revenues

DOR's County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 11.6% 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 \$2,784,156, with \$57,354 allocated to DART Administration (72023). General Fund Revenue of \$40,000 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 the General Fund.

Significant Program Changes

Last Year this program was: FY 2024: 72023 Div of Assessment, Recording & Taxation Administration