

Department: County Management

Program Contact: Jeffrey Brown

Program Offer Type: Administration

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
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	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Total Number of Property Tax Accounts Administered	310,000	311,000	311,000	311,000
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 2026 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	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$613,447	\$0	\$665,928	\$0
Contractual Services	\$16,800	\$0	\$16,800	\$0
Materials & Supplies	\$58,872	\$0	\$58,572	\$0
Internal Services	\$156,138	\$0	\$152,522	\$0
Total GF/non-GF	\$845,257	\$0	\$893,822	\$0
Program Total:	\$845,257		\$893,822	
Program FTE	2.40	0.00	2.40	0.00

Program Revenues				
Fees, Permits & Charges	\$40,000	\$0	\$40,000	\$0
Intergovernmental	\$57,354	\$0	\$58,217	\$0
Total Revenue	\$97,354	\$0	\$98,217	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$58,217 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant
\$40,000 General Fund Revenue from a portion of the document recording fee (5% of the \$10 per document fee) is for maintenance of county property tax systems. 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.

Significant Program Changes

Last Year this program was: FY 2025: 72023 Div of Assessment, Recording & Taxation Administration