

Division: Division Of Assessment, Recording And Taxation

**Program Characteristics:****Program Description**

The DART Director/Assessor's Office plans, directs, and coordinates DART's daily operations. Information generated from this program informs critical financial decisions that impact Countywide operations, staff, and continued financial stability. This program leads 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 require 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
- Leading the data collection, development, and submission of accurate compliance reports

**Equity Statement**

Services in this program are delivered uniformly to all customers while maintaining compliance. The Assessor's Office eliminates barriers to understanding property taxes by translating complex law into plain language that is easy for key partners and the general public to understand. They make information accessible by providing answers to frequently asked questions on their website, including property tax information as inserts with tax bills, and attending community forums on request.

**Revenue/Expense Detail**

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	\$665,928	\$0	\$689,320	\$0
Contractual Services	\$16,800	\$0	\$16,800	\$0
Materials & Supplies	\$58,572	\$0	\$58,092	\$0
Internal Services	\$152,522	\$0	\$146,306	\$0
<b>Total GF/non-GF</b>	<b>\$893,822</b>	<b>\$0</b>	<b>\$910,518</b>	<b>\$0</b>
<b>Total Expenses:</b>	<b>\$893,822</b>		<b>\$910,518</b>	
<b>Program FTE</b>	2.40	0.00	2.40	0.00

**Program Revenues**

Fees, Permits & Charges	\$40,000	\$0	\$40,000	\$0
Intergovernmental	\$58,217	\$0	\$59,087	\$0
<b>Total Revenue</b>	<b>\$98,217</b>	<b>\$0</b>	<b>\$99,087</b>	<b>\$0</b>

**Performance Measures**

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Total number of property tax accounts administered	312,101	311,000	311,500
Percent of Acceptable Compliance Reports Required by Oregon Department of Revenue	100	100	100