

**Department:** County Management

**Program Contact:** Tim Mercer

**Program Offer Type:** Existing

**Program Offer Stage:** Proposed

**Related Programs:**
**Program Characteristics:**
**Executive Summary**

The DART Property Tax & Ownership Program, within the Division of Assessment, Recording, and Taxation (DART), is responsible for making real property ownership changes, maintaining property information, and providing virtual and in person assistance with questions regarding and the acceptance of property tax payments. Program staff provide direct customer service for both the public and internal staff.

**Program Description**

The Property Tax and Ownership team, within DART, is responsible for accepting property tax payments that are guided by state statutes. The team reaches out with marketing campaigns regarding tax due dates and information on how to pay. The team also provides the use of drop boxes for property tax payments throughout the county that are operational around the November property tax payment due date annually in order for the community to not have to travel to the Multnomah building in order to pay in person. The department also continues to further improve online payment options.

The team updates and maintains the ownership records and property information for real property tax accounts. Accurate ownership information is essential for DART programs to ensure that tax statements and various notices are sent to the correct party. The group processes voucher actions of partition plats, subdivisions, condominiums, and property line adjustments. This information is also used for the production of county maps.

The Program teams interface with the public through the organization's soft phone system, at the public counter, through mail, and by email. The team also maintains a Digital Research Room for the public to access records through a database.

**Performance Measures**

Measure Type	Primary Measure	FY22 Actual	FY23 Budgeted	FY23 Estimate	FY24 Offer
Output	Number of counter transactions	36,540	35,000	44,000	9,500
Outcome	Average number of transactions per cashier	3,654	3,500	4,400	1,900
Output	Number of ownership changes processed	27,000	30,000	30,000	25,000
Outcome	Average number of days to complete ownership changes	4	4	4	4

**Performance Measures Descriptions**

"Number of counter transactions" includes statistics from the systems used in this program. The system tracks transactions for tax payments, marriage licenses, domestic partnership registrations, passport applications, and copies of various records. During FY 2023 a restructuring of the customer service teams is taking place, and work is being split among three teams as reflected in the Significant Program Changes. Transactions and service levels are expected to be roughly consistent across FY 2022 - FY 2024. aside from the change in duties with the restructure of the teams.

## Legal / Contractual Obligation

Oregon Revised Statutes(ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310, 311, 312 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property taxation process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Department of Revenue (DOR). Through the "County Assessment Function Funding Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of assessment and taxation staffing. The DOR has determined that DART staffing is at the minimally acceptable level to perform their functions. Any reduction to this program may jeopardize this grant revenue.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
<b>Program Expenses</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>2024</b>
Personnel	\$2,086,408	\$0	\$1,389,659	\$0
Contractual Services	\$2,550	\$0	\$3,300	\$0
Materials & Supplies	\$22,125	\$0	\$23,840	\$0
Internal Services	\$559,912	\$0	\$370,219	\$0
<b>Total GF/non-GF</b>	<b>\$2,670,995</b>	<b>\$0</b>	<b>\$1,787,018</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$2,670,995</b>		<b>\$1,787,018</b>	
<b>Program FTE</b>	19.05	0.00	11.08	0.00

<b>Program Revenues</b>				
Intergovernmental	\$458,503	\$0	\$257,772	\$0
<b>Total Revenue</b>	<b>\$458,503</b>	<b>\$0</b>	<b>\$257,772</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 12.4% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall statewide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$2,716,250, with \$257,772 allocated to DART Property Tax & Ownership (72024). Remaining Program support is provided by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2023: 72024 DART Customer Service

During FY 2023 a structural change was conceptualized and put into place as it was apparent that a significant change was necessary in order to see positive change. The structural change increases the number of supervisors from two to three while breaking two existing teams into three new individual teams. The three corresponding program offers, with each having their own supervisor, are DART Property Tax & Ownership (72024), DART County Clerk Functions (72025), and new DART Passport and Photo ID Program (72058). Ownership and Parcel Management (72026) will no longer be used, and the budget was transferred to the new programs. This will lessen the number of direct reports per supervisor and align program services to budget. This change also focuses on workplace safety, employee morale, and improving services to the community by owning and focusing on specific team tasks.