

**Department:** County Management

**Program Contact:** Tim Mercer

**Program Offer Type:** Operating

**Program Offer Stage:** Adopted

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

The Property Tax & Ownership team, within DART, is responsible for making property ownership changes, maintaining property information, and providing virtual and in-person assistance with all aspects regarding property and the acceptance of correlating tax payments.

**Program Description**

The Property Tax and Ownership Team, housed within the Division of Assessment, Recording and Taxation (DART), collaborates with other teams to carry out the following core functions:

- Maintaining and processing ownership records to ensure accurate ownership information; accurate ownership information is essential for DART programs to ensure that tax statements and various notices are sent to the correct party.
- Providing customer service to internal and external stakeholders; this information informs the public on how property tax is generated and applied.
- Processes voucher actions of partition plats, subdivisions, condominiums, and property line adjustments; this information is used for the production of county maps that are utilized by various local government entities in addition to updating the assessment records.
- Supporting marketing campaigns that provide tax payment information; this includes providing 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.
- Collaborating; the team also continually collaborates with other teams and outside partners to further improve online payment options, educate the public on services (i.e., senior deferral, Veteran exemptions, lost check affidavit), collaborates with government agencies to record plats, and works with title companies regarding ownership changes.

All functions are guided by Oregon tax law.

**Performance Measures**

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output	Number of counter transactions	6,738	35,000	5,425	6,800
Output	Number of Parcel Management work tickets processed	N/A	N/A	650	650
Output	Number of ownership changes processed	21,777	25,000	18,500	20,000

**Performance Measures Descriptions**

The number of counter transactions budgeted for FY 2024 is much higher due to this number including all three teams (Clerk Functions, Passport, and Property Tax & Ownership). The other estimates in this area only include numbers generated by the Property Tax & Ownership team, which represents the work after the re-org that occurred in FY 2023. The value of "NA" is due to a new metric being tracked.

## 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	Adopted General Fund	Adopted Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$1,395,622	\$0	\$1,468,981	\$0
Contractual Services	\$3,300	\$0	\$3,300	\$0
Materials & Supplies	\$23,840	\$0	\$22,857	\$0
Internal Services	\$370,219	\$0	\$436,366	\$0
<b>Total GF/non-GF</b>	<b>\$1,792,981</b>	<b>\$0</b>	<b>\$1,931,504</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,792,981</b>		<b>\$1,931,504</b>	
<b>Program FTE</b>	11.08	0.00	11.08	0.00

Program Revenues				
Intergovernmental	\$257,772	\$0	\$264,216	\$0
<b>Total Revenue</b>	<b>\$257,772</b>	<b>\$0</b>	<b>\$264,216</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 11.6% 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 \$2,784,156, with \$264,216 allocated to DART Property Tax & Ownership (72024). Remaining program support is provided by the General Fund.

## Significant Program Changes

Last Year this program was: FY 2024: 72024 DART Property Tax & Ownership