

Department: County Management

Program Contact: Jeffrey Brown

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
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.
- The Photo ID program serves internal staff and generates over 4,000 new and replacement badges each year.
- 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), and works with title companies regarding ownership changes.

The Property Tax and Ownership Program oversees the administration of the Property Value Appeals Board (PVAB), the process of hearing from taxpayers who disagree with their property value. During this annual process, the Board reviews evidence, provided by taxpayers, before deciding whether or not to reduce property values or waive late filing fees.

All functions are guided by Oregon tax law.

Performance Measures

| Measure Type | Performance Measure | FY24 Actual | FY25 Budgeted | FY25 Estimate | FY26 Target |
|--------------|---------------------------------------|-------------|---------------|---------------|-------------|
| Output | Number of counter transactions | 6,778 | 6,800 | 6,800 | 6,800 |
| Output | Number of PVAB appeals processed | 625 | 650 | 880 | 925 |
| Output | Number of ownership changes processed | 19,680 | 20,000 | 20,000 | 20,000 |

Performance Measures Descriptions

(1)The number of counter transactions is direct customer interactions for tax payments or questions about property taxes. (2)The number of Property Value Appeals Board (PVAB) appeals have increased for FY25 with over 50% for commercial property. Estimates show an increase for FY26 due to the economic situation in Portland, especially within the downtown core area. (3)Ownership changes processed is directly correlated with the number of recordings. The number has remained steady for the past few years due to the economic situation in Portland.

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 |
|------------------------|-------------------------|------------------------|--------------------------|-------------------------|
| Program Expenses | 2025 | 2025 | 2026 | 2026 |
| Personnel | \$1,468,981 | \$0 | \$1,733,102 | \$0 |
| Contractual Services | \$3,300 | \$0 | \$3,300 | \$0 |
| Materials & Supplies | \$22,857 | \$0 | \$23,857 | \$0 |
| Internal Services | \$436,366 | \$0 | \$589,916 | \$0 |
| Total GF/non-GF | \$1,931,504 | \$0 | \$2,350,175 | \$0 |
| Program Total: | \$1,931,504 | | \$2,350,175 | |
| Program FTE | 11.08 | 0.00 | 13.44 | 0.00 |

| Program Revenues | | | | |
|----------------------|------------------|------------|------------------|------------|
| Intergovernmental | \$264,216 | \$0 | \$297,362 | \$0 |
| Total Revenue | \$264,216 | \$0 | \$297,362 | \$0 |

Explanation of Revenues

This program is supported by the General Fund. In addition, the program generates funding through the CAFFA grant.

Significant Program Changes

Last Year this program was: FY 2025: 72024 DART Property Tax & Ownership

2.36 FTE increase as part of a reassignment of DART positions, including 1.16 FTE from the Passport (72058) program. It also budgets the employee photo ID function that was previously in the Passport program.