



## Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 311 and 312. Additionally, 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 (A& T) staffing. The DOR has determined that the staffing level for DART is already at the minimally acceptable level to perform their functions. Any reduction to this program may jeopardize this grant revenue. The County as an agent of the State carries out the functions under ORS 446.566 to ORS 446.646 related to mobile home ownership document transactions and trip permits.

## Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2017	2017	2018	2018
Personnel	\$1,110,603	\$0	\$1,176,123	\$0
Contractual Services	\$149,450	\$0	\$182,625	\$0
Materials & Supplies	\$64,228	\$0	\$63,352	\$0
Internal Services	\$486,573	\$0	\$526,338	\$0
<b>Total GF/non-GF</b>	<b>\$1,810,854</b>	<b>\$0</b>	<b>\$1,948,438</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,810,854</b>		<b>\$1,948,438</b>	
<b>Program FTE</b>	11.50	0.00	12.00	0.00

Program Revenues				
Fees, Permits & Charges	\$450,400	\$0	\$368,600	\$0
Intergovernmental	\$333,106	\$0	\$370,784	\$0
Other / Miscellaneous	\$5,500	\$0	\$5,500	\$0
<b>Total Revenue</b>	<b>\$789,006</b>	<b>\$0</b>	<b>\$744,884</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the statewide County Assessment Function Funding Assistance (CAFFA) Grant reimburses approximately 21% of program expenditures. Grant amounts vary depending upon the state-wide CAFFA pool and Multnomah County's allocated percentage. Multnomah County's share is estimated to be \$3,715,272 for FY2018 with \$370,784 allocated to Tax Revenue Management Program. Program revenues of \$341,100 are service fees required by Oregon Revised Statutes and County Fee Ordinance, are based on historical averages, and include foreclosure publication fees, title search fees, exemption late filing fees, delinquent personal property tax warrant and warrant recording fees, and miscellaneous tax collection and copy fees. Remaining Program support is provided by County General Fund revenue.

## Significant Program Changes

**Last Year this program was:** FY 2017: 72027 DART Tax Revenue Management

For FY18 transferred allocation of .50 FTE Finance Supervisor from 72025A-18 County Clerk Functions and 72024-18 DART Customer Service programs to DART Tax Revenue Management 72027-18.