

Department: County Management **Program Contact:** June Tilgner
Program Offer Type: Existing Operating Program **Program Offer Stage:** As Adopted
Related Programs:
Program Characteristics:

Executive Summary

The Assessment Performance Analysis Unit, within the Division of Assessment, Recording and Taxation (DART) is responsible for annual adjustments to Real Market Value resulting in assessed value upon which taxes are calculated and levied for the benefit of all Multnomah County taxing districts. Analysts develop and publish the annual Sales Ratio Study as required by statute.

Program Summary

The Assessment Performance Analysis Unit links to DART appraisal and other programs and their contributions. Appraisal Data Analysts analyze sales, trends and other market data used to monitor, maintain and report valuation performance regarding Residential, Commercial, Multi-Family, and Industrial Appraisal Models. The Analysis Unit adjusts Real Market Values of all property in the County and publishes the annual Sales Ratio Study that evaluates and reports the effectiveness of appraisal programs to the Oregon Department of Revenue. The program assists in answering public and media questions about property values, contributing to the public's perception of fairness in assessing and collecting property taxes.

Performance Measures					
Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Number of Projects Maintained	13	13	13	13
Outcome	Percentage of Neighborhoods in compliance with State standards.	N/A	N/A	95%	95%

Performance Measures Descriptions

The output measure called "Number of Projects" refers to the many specific annual studies and reports completed by the team, including the largest: Residential. Performance Measure #2 - outcome- was changed to better reflect and report the performance of this group. The previous measure, while helpful in analysis, was determined to not adequately reflect performance.

Legal / Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation 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 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

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Personnel	\$289,538	\$0	\$304,885	\$0
Materials & Supplies	\$17,279	\$0	\$17,747	\$0
Internal Services	\$49,530	\$0	\$35,786	\$0
Total GF/non-GF	\$356,347	\$0	\$358,418	\$0
Program Total:	\$356,347		\$358,418	
Program FTE	2.30	0.00	2.35	0.00

Program Revenues				
Intergovernmental	\$94,185	\$0	\$67,542	\$0
Total Revenue	\$94,185	\$0	\$67,542	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Total annual Multnomah County share of CAFFA is estimated at \$3,536,250 for FY16, with \$67,542 allocated to DART Assessment Performance Analysis Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2015: 72029 DART Assessment Performance Analysis