



## 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	2016	2016	2017	2017
Personnel	\$304,885	\$0	\$438,857	\$0
Materials & Supplies	\$17,747	\$0	\$18,610	\$0
Internal Services	\$35,786	\$0	\$50,482	\$0
<b>Total GF/non-GF</b>	<b>\$358,418</b>	<b>\$0</b>	<b>\$507,949</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$358,418</b>		<b>\$507,949</b>	
<b>Program FTE</b>	2.35	0.00	3.40	0.00

Program Revenues				
Intergovernmental	\$67,542	\$0	\$98,591	\$0
<b>Total Revenue</b>	<b>\$67,542</b>	<b>\$0</b>	<b>\$98,591</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 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 \$3,624,656 for FY 2017, with \$98,591 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 2016: 72029-16 DART Assessment Performance Analysis

Net increase of 1.05 FTE for FY 2017 due to internal reallocation of various division positions

Added .10 FTE allocation of Deputy County Assessor position

Added .30 FTE allocation of Sr. Manager position

Removed .35 FTE Chief Appraiser - allocated to other DART Appraisal programs

Added 1.00 FTE Sr Data Analyst - transferred from Application Support 72037 to APA Program 72029