

Department: County Management

Program Contact: Larry Steele

Program Offer Type: Existing Operating Program

Program Offer Stage: As Proposed

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, Business Personal Property, 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 | FY17 Actual | FY18 Purchased | FY18 Estimate | FY19 Offer |
|--------------|---|-------------|----------------|---------------|------------|
| Output | Number of Projects Maintained | 17 | 19 | 19 | 19 |
| Outcome | Percentage of Neighborhoods in compliance with State standards. | 98% | 95% | 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.

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 | 2018 | 2018 | 2019 | 2019 |
| Personnel | \$429,150 | \$0 | \$318,789 | \$0 |
| Materials & Supplies | \$15,732 | \$0 | \$14,461 | \$0 |
| Internal Services | \$52,627 | \$0 | \$32,819 | \$0 |
| Total GF/non-GF | \$497,509 | \$0 | \$366,069 | \$0 |
| Program Total: | \$497,509 | | \$366,069 | |
| Program FTE | 3.30 | 0.00 | 2.30 | 0.00 |

| Program Revenues | | | | |
|-------------------------|------------------|------------|-----------------|------------|
| Intergovernmental | \$102,170 | \$0 | \$72,736 | \$0 |
| Total Revenue | \$102,170 | \$0 | \$72,736 | \$0 |

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 21% 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 \$3,808,154, with \$72,736 allocated to DART Assessment Performance Mgmt Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2018: 72029 DART Assessment Performance Analysis

Transferred 1 FTE Sr Data Analyst Position 704480 from Program 72029 Assessment Performance Analysis to Program 72037 Application Support.