

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. According to the DOR, Multco's assessment and taxation staffing is adequate to meet ongoing statutory needs; however, DOR staffing guidelines are indicating a deficiency in recommended FTE within assessment areas. We believe these guidelines are an indication of future problems without reallocation. 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	2019	2019	2020	2020
Personnel	\$318,789	\$0	\$452,697	\$0
Contractual Services	\$0	\$0	\$600	\$0
Materials & Supplies	\$14,461	\$0	\$14,358	\$0
Internal Services	\$32,819	\$0	\$43,836	\$0
Total GF/non-GF	\$366,069	\$0	\$511,491	\$0
Program Total:	\$366,069		\$511,491	
Program FTE	2.30	0.00	3.20	0.00

Program Revenues				
Intergovernmental	\$72,736	\$0	\$101,097	\$0
Total Revenue	\$72,736	\$0	\$101,097	\$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 \$3,903,358, with \$101,097 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 2019: 72029-19 DART Assessment Performance Analysis

Increased Program 72029 DART Assessment Performance Analysis from 2.30 FTE to 3.20 FTE.
Vacant 1.0 FTE position 706112 was moved from 72023 Administration to 72029 Assessment Performance Analysis and reclassified to Sr Data Analyst Sr; Program Manager position 706223 allocation changed from .30 FTE to .20 FTE. Net Change 0.90 FTE.