

**Department:** County Management

**Program Contact:** Larry Steele

**Program Offer Type:** Existing Operating Program

**Program Offer Stage:** As Requested

**Related Programs:**
**Program Characteristics:** In Target

**Executive Summary**

The Assessment Performance Analysis Unit (APA), 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. APA acts as the audit function for all valuation processes.

**Program Summary**

The Assessment Performance Analysis (APA) 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 APA Unit adjusts Real Market Values of all property in the County and publishes the annual Sales Ratio Study that evaluates and reports on 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. APA performs an independent audit function for all valuation processes, projects and functions.

We have transitioned to more flexible, technological, customer focused solutions that provide for safe, effective remote contact. This is providing the same level of customer service while balancing the needs and safety of staff and the community.

**Performance Measures**

Measure Type	Primary Measure	FY21 Actual	FY22 Budgeted	FY22 Estimate	FY23 Offer
Output	Number of Projects Maintained - Includes mandated Ratio Study	52	19	52	52
Outcome	Number of Appraisal Neighborhoods in Statutory Compliance (ORS 308.232)	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: Performance Measure #2 - outcome - Ratio Study.

## Legal / Contractual Obligation

Functions in this program are regulated under Oregon Revised Statutes (ORS) Chapters 92,205,294,305,306,307,308,308A,309,310 and 321 . 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 including this unit.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Requested General Fund	Requested Other Funds
Program Expenses	2022	2022	2023	2023
Personnel	\$515,846	\$0	\$542,385	\$0
Contractual Services	\$600	\$0	\$600	\$0
Materials & Supplies	\$15,739	\$0	\$18,901	\$0
Internal Services	\$48,529	\$0	\$69,071	\$0
<b>Total GF/non-GF</b>	<b>\$580,714</b>	<b>\$0</b>	<b>\$630,957</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$580,714</b>		<b>\$630,957</b>	
<b>Program FTE</b>	3.25	0.00	3.25	0.00

Program Revenues				
Intergovernmental	\$77,808	\$0	\$79,753	\$0
<b>Total Revenue</b>	<b>\$77,808</b>	<b>\$0</b>	<b>\$79,753</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 15% 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 \$3,079,265, with \$79,751 allocated to DART Assessment Performance Management Program. Remaining Program support is provided by General Fund revenues.

## Significant Program Changes

Last Year this program was: FY 2022: 72029 DART Assessment Performance Analysis