



Program #72029 - DART Assessment Performance Analysis FY 2024 Department Requested

Department: County Management **Program Contact:** Larry Steele
Program Offer Type: Existing **Program Offer Stage:** Department 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 funding 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 Description

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, up-to-date, 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	FY22 Actual	FY23 Budgeted	FY23 Estimate	FY24 Offer
Output	Number of Projects Maintained - Includes mandated Ratio Study	52	52	52	52
Outcome	Number of Appraisal Neighborhoods in Statutory Compliance (ORS 308.232)	96%	95%	95%	95%

Performance Measures Descriptions

The output measure Number of Projects refers to the many specific annual studies and reports completed by the team including the mandated Ratio Study. The outcome measure Number of Appraisal Neighborhoods in Statutory Compliance measures the effectiveness of the appraisal program as a result of the 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	Department Requested General Fund	Department Requested Other Funds
Program Expenses	2023	2023	2024	2024
Personnel	\$542,819	\$0	\$580,540	\$0
Contractual Services	\$600	\$0	\$600	\$0
Materials & Supplies	\$18,901	\$0	\$19,816	\$0
Internal Services	\$69,071	\$0	\$45,330	\$0
Total GF/non-GF	\$631,391	\$0	\$646,286	\$0
Program Total:	\$631,391		\$646,286	
Program FTE	3.25	0.00	3.25	0.00

Program Revenues				
Intergovernmental	\$79,753	\$0	\$75,512	\$0
Total Revenue	\$79,753	\$0	\$75,512	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 12.4% of Assessment & Taxation program expenditures. Grant amounts vary depending upon the overall statewide CAFFA pool and the allocated percentage to each participating county. Total annual Multnomah County share of CAFFA is estimated at \$2,716,250, with \$75,512 allocated to DART Assessment Performance Management (72029). Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2023: 72029 DART Assessment Performance Analysis