

Department: County Management

Program Contact: Larry Steele

Program Offer Type: Operating

Program Offer Stage: Adopted

Related Programs:
Program Characteristics:

Executive Summary

The Assessment Performance Analysis Unit (APA), within the Division of Assessment, Recording and Taxation (DART) is responsible for maintaining the health of the appraisal programs. This is done through complex statistical analyses. Analysts develop the annual Sales Ratio Study as required by statute. APA acts as the audit function for all valuation processes.

Program Description

APA fulfills four main functions critical to DART's business operations:

- Perform and produce the Sales Ratio Study
- Audit the appraisal functions of DART
- Access to appraisal information
- Partnership and consultation

The Sales Ratio Study evaluates the effectiveness of the appraisal programs. APA performs the ratio study by analyzing real estate sales, trends and other market data to adjust all property values to 100% of Real Market Value following Oregon Department of Revenue (DOR) guidelines. Results of the statistical analyses update all values and a report is developed and published to the DOR for auditing and compliance.

APA performs an independent audit function for all valuation processes, projects and functions. Reports and suggestions are developed and submitted to Appraisal and DART leadership for improved effectiveness of valuation programs.

APA answers questions and responds to data requests made by internal and external stakeholders. APA designs, develops, and interprets complex reports and studies.

In addition, APA works with internal and external partners to manage relationships with the DOR, other Oregon County Assessor's offices, and internal stakeholders. APA is committed to providing customer service through partnership, statistical analysis, reports and data that supports DART and the community.

Performance Measures

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output	Number of Projects Maintained - Includes mandated Ratio Study	52	52	48	45
Outcome	Number of Appraisal Neighborhoods in Statutory Compliance (ORS 308.232)	98%	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	Adopted General Fund	Adopted Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$583,940	\$0	\$608,040	\$0
Contractual Services	\$600	\$0	\$600	\$0
Materials & Supplies	\$19,816	\$0	\$20,240	\$0
Internal Services	\$45,330	\$0	\$47,204	\$0
Total GF/non-GF	\$649,686	\$0	\$676,084	\$0
Program Total:	\$649,686		\$676,084	
Program FTE	3.25	0.00	3.25	0.00

Program Revenues				
Intergovernmental	\$75,512	\$0	\$77,400	\$0
Total Revenue	\$75,512	\$0	\$77,400	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 11.6% 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 \$2,784,156, with \$77,400 allocated to DART Assessment Performance Management (72029). Remaining program support is provided by the General Fund.

Significant Program Changes

Last Year this program was: FY 2024: 72029 DART Assessment Performance Analysis