

**Program #72029 - DART Assessment Performance Analysis**
**FY 2026 Proposed**
**Department:** County Management

**Program Contact:** Larry Steele

**Program Offer Type:** Operating

**Program Offer Stage:** Proposed

**Related Programs:**
**Program Characteristics:**
**Program Description**

The Assessment Performance Analysis (APA) team 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	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of Projects Maintained - Includes mandated Ratio Study	52	52	52	52
Outcome	Number of Appraisal Neighborhoods in Statutory Compliance (ORS 308.232)	92%	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 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	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$608,040	\$0	\$644,034	\$0
Contractual Services	\$600	\$0	\$600	\$0
Materials & Supplies	\$20,240	\$0	\$20,240	\$0
Internal Services	\$47,204	\$0	\$48,484	\$0
<b>Total GF/non-GF</b>	<b>\$676,084</b>	<b>\$0</b>	<b>\$713,358</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$676,084</b>		<b>\$713,358</b>	
<b>Program FTE</b>	3.25	0.00	3.25	0.00

Program Revenues				
Intergovernmental	\$77,400	\$0	\$78,764	\$0
<b>Total Revenue</b>	<b>\$77,400</b>	<b>\$0</b>	<b>\$78,764</b>	<b>\$0</b>

## Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$78,764 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant

## Significant Program Changes

Last Year this program was: FY 2025: 72029 DART Assessment Performance Analysis