

Division: Division Of Assessment, Recording And Taxation

Program Characteristics:

Program Description

The Assessment Performance Analysis (APA) team fulfills four main functions critical to DART's business operations. 1) Perform and produce the Sales Ratio Study, 2) Audit the appraisal functions of DART, 3) Provide access to appraisal information, 4) Partner and consult with internal and external stakeholders.

- 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.
- 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.

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining statutory compliance. Staff work directly with internal and external customers to ensure that services are accessible and responsive to the needs of every customer by providing innovative, customer-focused technology and data analytics solutions.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	\$644,034	\$0	\$676,155	\$0
Contractual Services	\$600	\$0	\$0	\$0
Materials & Supplies	\$20,240	\$0	\$18,480	\$0
Internal Services	\$48,484	\$0	\$61,645	\$0
Total GF/non-GF	\$713,358	\$0	\$756,280	\$0
Total Expenses:	\$713,358		\$756,280	
Program FTE	3.25	0.00	3.25	0.00
Program Revenues				
Intergovernmental	\$78,764	\$0	\$79,855	\$0
Total Revenue	\$78,764	\$0	\$79,855	\$0

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of Projects Maintained - Includes mandated Ratio Study	52	52	52
Number of Appraisal Neighborhoods in Statutory Compliance (ORS 308.232)	99%	95%	95%