

Legal / Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. of Revenue (DOR). Through the "County Assessment Function Funding Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of assessment and taxation staffing. The DOR has determined that DART is already at the minimally acceptable staffing level to perform their functions. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2016	2016	2017	2017
Personnel	\$909,936	\$0	\$1,152,384	\$0
Contractual Services	\$1,000	\$0	\$1,000	\$0
Materials & Supplies	\$23,173	\$0	\$20,511	\$0
Internal Services	\$192,342	\$0	\$185,445	\$0
Total GF/non-GF	\$1,126,451	\$0	\$1,359,340	\$0
Program Total:	\$1,126,451		\$1,359,340	
Program FTE	8.90	0.00	10.05	0.00

Program Revenues				
Intergovernmental	\$337,005	\$0	\$291,060	\$0
Total Revenue	\$337,005	\$0	\$291,060	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures; Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$3,624,656 for FY17, with \$291,060 allocated to DART Property Assessment-Special Programs. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2016: 72030-16 DART Property Assessment Special Programs

Transferred .60 FTE from Tax Title Program#72038 to Special Programs #72030;
Added 1.00 FTE new Tax Exemption Specialist Position (converted from Temporary position);
Increased A&T Technician2 from .50 FTE to 1.00 FTE;
Moved 3.00 FTE from Special Programs #72030 to GIS/Parcel Management Program #72028;
Added 1.00 FTE Program Supervisor and .50 FTE Property Appraiser 1 (transferred from Residential Appraisal #72034);
Added .30 FTE Chief Appraiser position (reallocated across Appraisal programs)
Added .25 FTE Property Mgmt Specialist Sr. Net Change +1.15 FTE from FY 2016 to FY 2017