

**Department:** County Management      **Program Contact:** Larry Steele  
**Program Offer Type:** Existing Operating Program      **Program Offer Stage:** As Requested  
**Related Programs:**  
**Program Characteristics:** In Target

**Executive Summary**

Special Programs Group (SPG) is part of the Division of Assessment, Recording and Taxation (DART). SPG is the expert in property tax exemptions and special assessments, tax roll corrections, maximum assessed value (MAV), and floating property returns. Additionally, Special Programs assists the community using various means of communication including by phone, email, and mail. Special Programs provides ongoing training and expertise to other sections within DART.

**Program Summary**

Special Programs Group (SPG) oversees more than 60 property tax exemption and special assessment programs. These programs provide partial to full property tax relief to qualifying individuals and organizations. Programs established by the state and other jurisdictions affect historic properties, charitable non-profits, fraternal and religious organizations, disabled veterans, and numerous others. SPG receives and makes eligibility determinations on more than 1,000 applications annually for property tax exemptions.

Properties owned by government entities are exempt under Oregon Statute. However, it is common for government entities to lease portions of their properties to nongovernment organizations. The space leased is subject to property taxes. SPG determines what portions of the government owned buildings are subject to property taxes.

SPG serves as the subject matter expert on the tax roll correction process; providing guidance and training to DART valuation sections. SPG corrects the certified tax roll under specific circumstances including property tax appeal resolution, data entry errors, qualified impacts to value due to Act of God incidents, and others.

In 1997, Oregon voters changed the method used to calculate property taxes, which required the calculation of each property's Maximum Assessed Value (MAV). MAV is the basis for determining taxable assessed value for a property and often involves complex calculations. SPG is the division authority on MAV and the advisor to DART sections on anything related to MAV. SPG calculates all MAV changes related to property tax exemption or special assessment, property actions such as divisions of property or lot line adjustments, or property that was demolished or destroyed. The SPG team determines and reallocates MAV for hundreds of properties annually.

**Performance Measures**

Measure Type	Primary Measure	FY21 Actual	FY22 Budgeted	FY22 Estimate	FY23 Offer
Output	Exempt Accounts Reviewed and Processed for the Current Tax Roll	6,822	7,000	6,500	7,000
Outcome	Total Exempt Accounts Monitored	33,130	34,000	33,000	33,500
Output	Total Number of Accounts Processed for Prior Tax Roll (roll corrections)	1,687	2,000	1,500	1,700

**Performance Measures Descriptions**

Oregon Revised Statute (ORS) requires all property to be valued according to market as accurate market values directly relate to the bonding capacity and general obligation bond tax rates for taxing districts. Specific property tax exemptions are allowed by law. Measurements indicate exempt and specially assessed properties are accurately assessed and tax rolls properly maintained.

## 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. Current DART staffing is minimally adequate to perform statutory functions.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Requested General Fund	Requested Other Funds
Program Expenses	2022	2022	2023	2023
Personnel	\$922,938	\$0	\$1,075,581	\$0
Contractual Services	\$1,800	\$0	\$500	\$0
Materials & Supplies	\$11,147	\$0	\$12,789	\$0
Internal Services	\$115,525	\$0	\$123,865	\$0
<b>Total GF/non-GF</b>	<b>\$1,051,410</b>	<b>\$0</b>	<b>\$1,212,735</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,051,410</b>		<b>\$1,212,735</b>	
<b>Program FTE</b>	7.25	0.00	8.25	0.00

Program Revenues				
Fees, Permits & Charges	\$0	\$0	\$2,703	\$0
Intergovernmental	\$173,941	\$0	\$178,289	\$0
<b>Total Revenue</b>	<b>\$173,941</b>	<b>\$0</b>	<b>\$180,992</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% 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 \$3,079,265 with \$178,289 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 2022: 72030 DART Property Assessment Special Programs

1.00 FTE Assessment & Taxation Technician 2 Position 703805 was transferred from Program 72034 DART Residential Property Appraisal to Program 72030 DART Property Assessment Special Programs