

**Department:** County Management

**Program Contact:** Larry Steele

**Program Offer Type:** Operating

**Program Offer Stage:** Adopted

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

### 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, and maximum assessed value (MAV). Additionally, Special Programs assist the community using various means of communication including by phone, email, and mail. Internally, Special Programs provides ongoing training and expertise to other sections within DART.

### Program Description

The Special Programs Group has four main functions:

- Administer property tax exemption and special assessment programs
- Determine the taxable amount for publicly owned properties
- Correct prior years' certified tax roll
- Calculate and adjust Maximum Assessed Value

SPG manages more than 60 property tax exemption programs. These programs give qualified individuals and organizations relief from property taxes. Annually, SPG processes more than 1,000 exemption applications.

Publicly owned properties are exempt from property taxes under Oregon law. Many public agencies lease parts of their properties to private organizations. These leased spaces are subject to property taxes. SPG decides what parts of the publicly owned buildings are taxable and then adds value to the tax roll.

The assessor must maintain an assessment tax roll that reflects all property located within the county. Under certain circumstances the tax roll must be corrected. SPG processes all tax roll corrections. This team also guides and trains DART valuation teams on the roll correction process.

In 1997, Oregon voters changed the method used to calculate property taxes. All properties must have a Maximum Assessed Value (MAV) which is the basis for finding the taxable assessed value for a property. Some changes to a property require its MAV to be recalculated. When this happens SPG calculates the new MAV and updates the tax roll.

### Performance Measures

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output	Exempt Accounts Reviewed and Processed for the Current Tax Roll	4,400	5,200	5,500	5,800
Outcome	Total Exempt Accounts Monitored	33,900	33,500	34,000	34,000
Output	Total Number of Accounts Processed for Prior Tax Roll (roll corrections)	1,400	1,750	1,400	1,450

### 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	Adopted General Fund	Adopted Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$1,163,590	\$0	\$1,220,029	\$0
Contractual Services	\$500	\$0	\$500	\$0
Materials & Supplies	\$12,516	\$0	\$12,229	\$0
Internal Services	\$131,407	\$0	\$135,894	\$0
<b>Total GF/non-GF</b>	<b>\$1,308,013</b>	<b>\$0</b>	<b>\$1,368,652</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,308,013</b>		<b>\$1,368,652</b>	
<b>Program FTE</b>	8.25	0.00	8.25	0.00

Program Revenues				
Fees, Permits & Charges	\$2,703	\$0	\$9,100	\$0
Intergovernmental	\$191,767	\$0	\$196,561	\$0
<b>Total Revenue</b>	<b>\$194,470</b>	<b>\$0</b>	<b>\$205,661</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 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. Multnomah County's total annual share of CAFFA is estimated at \$2,784,156 with \$196,561 allocated to DART Property Assessment Special Programs (72030). \$9,100 from State of Oregon Housing & Community SVC Ombudsman/Mediation Fee OHCS MFG Home Fee Reimbursement to County ORS 446.525(4). Remaining program support is provided by the General Fund.

## Significant Program Changes

Last Year this program was: FY 2024: 72030 DART Property Assessment Special Programs