

**Program #72030 - DART Property Assessment Special Programs**
**FY 2026 Adopted**
**Department:** County Management

**Program Contact:** Mike Vaughn

**Program Offer Type:** Operating

**Program Offer Stage:** Adopted

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

The Special Programs Group (SPG) 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 and special assessment 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 determines 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	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Exempt/Special Assessment/Vouchers Accounts Reviewed and Processed for the Current Tax Roll	4,048	5,800	5,000	5,000
Outcome	Total Exempt Accounts Monitored	33,845	34,000	34,000	34,500
Output	Total Number of Accounts Processed for Prior Tax Roll (roll corrections)	1,997	1,450	2,000	1,800

**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	2025	2025	2026	2026
Personnel	\$1,220,029	\$0	\$1,204,236	\$0
Contractual Services	\$500	\$0	\$500	\$0
Materials & Supplies	\$12,229	\$0	\$11,758	\$0
Internal Services	\$135,894	\$0	\$121,671	\$0
<b>Total GF/non-GF</b>	<b>\$1,368,652</b>	<b>\$0</b>	<b>\$1,338,165</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,368,652</b>		<b>\$1,338,165</b>	
<b>Program FTE</b>	8.25	0.00	8.00	0.00

Program Revenues				
Fees, Permits & Charges	\$9,100	\$0	\$9,100	\$0
Intergovernmental	\$196,561	\$0	\$193,770	\$0
<b>Total Revenue</b>	<b>\$205,661</b>	<b>\$0</b>	<b>\$202,870</b>	<b>\$0</b>

## Explanation of Revenues

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

\$193,770 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant  
\$9,100 State of Oregon Housing & Community SVC Ombudsman/Mediation Fee OHCS MFG Home Fee Reimbursement to County ORS 446.525(4)

## Significant Program Changes

**Last Year this program was:** FY 2025: 72030 DART Property Assessment Special Programs

Decreased by 0.25 FTE, part of a reassignment of DART positions.