



Program #72031 - DART Personal Property Assessment FY 2025 Department Requested

Department: County Management **Program Contact:** Tim Mercer
Program Offer Type: Operating **Program Offer Stage:** Department Requested
Related Programs:
Program Characteristics: In Target

Executive Summary

The Personal Property Assessment Program, within the Division of Assessment, Recording, and Taxation (DART), is responsible for processing all taxable Business Personal Property returns received. The value from Personal Property accounts represents 4% of the total value of all properties.

Program Description

The Personal Property Assessment Program works collaboratively with other DART programs to achieve its main goals:

- Ensure proper filing among all businesses within the County. Oregon Law requires businesses to file a Confidential Personal Property Return (used to report the assets of the business). The Personal Property Assessment Program annually reviews 22,000 returns for accuracy, completeness, and applies appropriate depreciation. Program technicians correctly maintain account information, and conduct research and discovery of new businesses and assets omitted from the assessment roll.
- Create assessment records for new taxable business Personal Property accounts, database entries to track assets and account information.
- Maintain the Real Market Value and Maximum Assessed Value of all taxable business Personal Property accounts.
- Conduct significant outreach and education efforts to help taxpayers understand their responsibilities, and to assure accuracy.
- Work directly with Multco businesses and their representatives to capture and record property characteristics.

To equitably serve all community members, the program has translated DARTS Return Instruction Letter, a notice to report assets, into 6 languages.

While administering services, the program provides high-quality customer service to all stakeholders while adhering to Oregon statutes.

Performance Measures

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output	Number of Accounts Processed, Coded and Valued	15,214	15,200	15,200	15,200
Outcome	Assessed Value in Millions of Personal Property Value Placed on the Tax Roll	\$2,784	\$2,700	\$2,780	\$2,780
Efficiency	Percentage of Accounts Filing Electronically	27%	19%	30%	30%

Performance Measures Descriptions

The Personal Property Assessment Program launched a pilot of its E-file system in January 2023. The increase in Percentage of Accounts Filing Electronically has proven a favorable adoption rate of the new system. On January 2, 2024 the E-file system fully launched to all filers. We hope this system will grow our Percentage of Account Filing Electronically in the coming cycles.

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 (A&T) staffing. Current DART staffing is minimally adequate to perform statutory functions. Any reduction to this program may jeopardize the grant revenue.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Department Requested General Fund	Department Requested Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$844,954	\$0	\$889,456	\$0
Contractual Services	\$13,145	\$0	\$13,145	\$0
Materials & Supplies	\$5,741	\$0	\$5,987	\$0
Internal Services	\$247,391	\$0	\$204,596	\$0
Total GF/non-GF	\$1,111,231	\$0	\$1,113,184	\$0
Program Total:	\$1,111,231		\$1,113,184	
Program FTE	6.10	0.00	6.10	0.00

Program Revenues				
Intergovernmental	\$142,060	\$0	\$145,611	\$0
Total Revenue	\$142,060	\$0	\$145,611	\$0

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 \$145,611 allocated to DART Personal Property Assessment (72031). The remaining Program support is provided by the General Fund.

Significant Program Changes

Last Year this program was: FY 2024: 72031 DART Personal Property Assessment