

**Program #72031 - DART Personal Property Assessment**

FY 2026 Proposed

Department: County Management**Program Contact:** Larry Steele**Program Offer Type:** Operating**Program Offer Stage:** Proposed**Related Programs:****Program Characteristics:****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 file a Confidential Personal Property Return to report the assets of their business. The Personal Property Assessment Program annually reviews 22,000 returns for accuracy, completeness, and applies appropriate depreciation. Program technicians 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 Multnomah County businesses and their representatives to capture and record property characteristics.

To equitably serve all community members, the program has translated DART'S 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	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of accounts processed, coded and valued	14,187	15,200	15,200	15,200
Outcome	Assessed value in millions of personal property placed on the tax roll.	\$2,784	\$2,700	\$2,983	\$3,000
Efficiency	Percentage of accounts filing electronically	72%	70%	75%	75%

Performance Measures Descriptions

The Personal Property Assessment Program launched a pilot of its E-file system in January 2023. On January 2, 2024 the E-file system fully launched to most filers. The increase in Percentage of Accounts Filing Electronically shows filers have adopted the new system at a favorable rate.

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	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$887,432	\$0	\$956,778	\$0
Contractual Services	\$13,145	\$0	\$13,145	\$0
Materials & Supplies	\$5,987	\$0	\$6,030	\$0
Internal Services	\$204,596	\$0	\$187,758	\$0
Total GF/non-GF	\$1,111,160	\$0	\$1,163,711	\$0
Program Total:	\$1,111,160		\$1,163,711	
Program FTE	6.10	0.00	6.25	0.00

Program Revenues				
Intergovernmental	\$145,611	\$0	\$151,249	\$0
Total Revenue	\$145,611	\$0	\$151,249	\$0

Explanation of Revenues

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

\$151,249 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant

Significant Program Changes

Last Year this program was: FY 2025: 72031 DART Personal Property Assessment

Increased by 0.15 FTE, part of a reassignment of DART positions.