

**Division:** Division Of Assessment, Recording And Taxation

**Program Characteristics:**

**Program Description**

The Personal Property Assessment Program works collaboratively with other DART programs to achieve the following main goals while delivering high-quality customer service to all stakeholders in alignment with Oregon statutes:

- 1) 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 correctly maintain account information, and conduct research and discovery of new businesses and assets omitted from the assessment roll;
- 2) Create assessment records for new taxable business Personal Property accounts, database entries to track assets and account information;
- 3) Maintain the Real Market Value and Maximum Assessed Value of all taxable business Personal Property accounts;
- 4) Conduct significant outreach and education efforts to help taxpayers understand their responsibilities, and to assure accuracy; and
- 5) Work directly with businesses and their representatives to capture and record property characteristics.

**Equity Statement**

Services in this program are delivered uniformly to all customers while maintaining compliance. Staff work directly with internal and external customers to ensure that services are accessible and responsive to the needs of every customer by providing innovative, customer-focused valuation solutions including translation services. To equitably serve all community members, the program has translated DART'S Return Instruction Letter, a notice to report assets, into 6 languages.

**Revenue/Expense Detail**

	<b>2026 General Fund</b>	<b>2026 Other Funds</b>	<b>2027 General Fund</b>	<b>2027 Other Funds</b>
Personnel	\$956,778	\$0	\$1,025,722	\$0
Contractual Services	\$13,145	\$0	\$0	\$0
Materials & Supplies	\$6,030	\$0	\$4,830	\$0
Internal Services	\$187,758	\$0	\$182,948	\$0
<b>Total GF/non-GF</b>	<b>\$1,163,711</b>	<b>\$0</b>	<b>\$1,213,500</b>	<b>\$0</b>
<b>Total Expenses:</b>	<b>\$1,163,711</b>		<b>\$1,213,500</b>	
<b>Program FTE</b>	6.25	0.00	6.25	0.00
<b>Program Revenues</b>				
Intergovernmental	\$151,249	\$0	\$153,568	\$0
<b>Total Revenue</b>	<b>\$151,249</b>	<b>\$0</b>	<b>\$153,568</b>	<b>\$0</b>

**Performance Measures**

<b>Performance Measure</b>	<b>FY25 Actual</b>	<b>FY26 Estimate</b>	<b>FY27 Target</b>
Number of accounts processed, coded and valued	14,388	14,500	14,500
Assessed value in millions of personal property placed on the tax roll.	\$2,775B	\$2,775B	\$2,775B