

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. The DOR has determined that DART is already at the minimally acceptable staffing level to perform their A& T functions. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2014	2014	2015	2015
Personnel	\$756,906	\$0	\$754,751	\$0
Materials & Supplies	\$24,619	\$0	\$27,514	\$0
Internal Services	\$99,558	\$0	\$104,573	\$0
Total GF/non-GF	\$881,083	\$0	\$886,838	\$0
Program Total:	\$881,083		\$886,838	
Program FTE	7.40	0.00	7.40	0.00

Program Revenues				
Intergovernmental	\$249,245	\$0	\$246,978	\$0
Total Revenue	\$249,245	\$0	\$246,978	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 25% of Assessment & Taxation program expenditures; Grant amounts vary depending upon the overall state-wide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$4,029,000 for FY15, with \$246,978 allocated to DART Property Assessment-Industrial Program. Remaining Program support is from General Fund revenues.

Significant Program Changes

Last Year this program was: 72032 DART Property Assessment Industrial

Allocation of Chief Appraiser position was cut from Industrial Appraisal program offer for FY15. Net reduction of .15 FTE from FY14 to FY15. See offset in Program Offer 72029-15. As a budget performance measure, we no longer track the percentage of sites reviewed for transfer to industrial valuation. While that is still a function we perform, a better measure to track is the number of industrial sites we conduct site reviews on each year. During those reviews we physically inspect the sites, verify and update the information we base our values on, interview key staff to increase our knowledge of the industries and their trends and recalculate our values. These site reviews are critical to improving the quality of our industrial values which can result in additional tax revenue. In addition, it increases the knowledge base of our industrial staff making them better advocates for the county with taxpayers and in appeal situations.