



## 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	2017	2017	2018	2018
Personnel	\$824,948	\$0	\$886,143	\$0
Materials & Supplies	\$49,876	\$0	\$39,882	\$0
Internal Services	\$105,248	\$0	\$109,841	\$0
<b>Total GF/non-GF</b>	<b>\$980,072</b>	<b>\$0</b>	<b>\$1,035,866</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$980,072</b>		<b>\$1,035,866</b>	
<b>Program FTE</b>	7.70	0.00	8.30	0.00

Program Revenues				
Intergovernmental	\$222,916	\$0	\$238,149	\$0
<b>Total Revenue</b>	<b>\$222,916</b>	<b>\$0</b>	<b>\$238,149</b>	<b>\$0</b>

## Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 21% 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 \$3,715,272 for FY 2018, with \$225,517 allocated to DART Property Assessment-Industrial Program. Remaining Program support is from General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2017: 72032 DART Property Assessment Industrial

Added 1.00 FTE new position, A&T Technician 2 (JCN 6451); Transferred .40 FTE allocation of Appraiser 2 position to Program 72033-18 Commercial Appraisal. Net change +.60 FTE from FY17 to FY18