



## 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. DOR staffing guidelines, however, indicate a deficiency in FTE appraisal staff which precipitated a reallocation of 4 positions to Appraiser 1s. Any reduction to this program may jeopardize the grant revenue.

## Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2019	2019	2020	2020
Personnel	\$960,031	\$0	\$1,044,099	\$0
Contractual Services	\$0	\$0	\$500	\$0
Materials & Supplies	\$39,361	\$0	\$45,786	\$0
Internal Services	\$117,294	\$0	\$139,343	\$0
<b>Total GF/non-GF</b>	<b>\$1,116,686</b>	<b>\$0</b>	<b>\$1,229,728</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,116,686</b>		<b>\$1,229,728</b>	
<b>Program FTE</b>	8.25	0.00	8.25	0.00

Program Revenues				
Intergovernmental	\$260,478	\$0	\$260,354	\$0
<b>Total Revenue</b>	<b>\$260,478</b>	<b>\$0</b>	<b>\$260,354</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 \$3,903,358, with \$260,354 allocated to DART Property Assessment Industrial program. Remaining Program support is from General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2019: 72032-19 DART Property Assessment Industrial

No FTE total change to program 72032 DART Property Assessment Industrial program 8.25 FTE.  
Added 1.0 FTE position 705241 Property Appraiser 2 from 72031 Personal Property; Vacant 1.0 FTE position 704432 Property Appraiser 2 moved to 72031 Personal Property program, resulting in no overall FTE change.