



## 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 Department 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 staffing. The DOR has determined that DART staffing is at the minimally acceptable level to perform their 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	2015	2015	2016	2016
Personnel	\$1,508,028	\$0	\$1,570,997	\$0
Contractual Services	\$30,500	\$0	\$30,500	\$0
Materials & Supplies	\$74,178	\$0	\$75,636	\$0
Internal Services	\$340,553	\$0	\$227,674	\$0
<b>Total GF/non-GF</b>	<b>\$1,953,259</b>	<b>\$0</b>	<b>\$1,904,807</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,953,259</b>		<b>\$1,904,807</b>	
<b>Program FTE</b>	14.30	0.00	14.75	0.00

Program Revenues				
Intergovernmental	\$408,825	\$0	\$433,544	\$0
<b>Total Revenue</b>	<b>\$408,825</b>	<b>\$0</b>	<b>\$433,544</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 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 \$3,536,250 for FY16, with \$433,544 allocated to DART Commercial Appraisal Program. Remaining Program support is provided by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** FY 2015: 72033 DART Commercial Property Appraisal

\*Added .50 FTE Program Manager allocation - from other Appraisal programs #72032 DART Industrial Appraisal and #72031 DART Personal Property Assessment.