

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. 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	\$1,850,364	\$0	\$1,869,121	\$0
Contractual Services	\$500	\$0	\$1,175	\$0
Materials & Supplies	\$100,732	\$0	\$72,051	\$0
Internal Services	\$215,407	\$0	\$254,735	\$0
Total GF/non-GF	\$2,167,003	\$0	\$2,197,082	\$0
Program Total:	\$2,167,003		\$2,197,082	
Program FTE	15.25	0.00	14.50	0.00

Program Revenues				
Intergovernmental	\$481,731	\$0	\$425,097	\$0
Total Revenue	\$481,731	\$0	\$425,097	\$0

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 \$3,627,108, with \$425,097 allocated to DART Commercial Property Appraisal Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2019: 72033-19 DART Commercial Property Appraisal

Reduced Program 72033 DART Commercial Property Appraisal from 15.25 FTE to 14.50 FTE.

Moved 1.0 FTE position 712352 Property Appraiser 2 to 72034 Residential program; Changed allocation of Chief Appraiser position 712355 from 0.25 FTE to 0.50 FTE. Net Change (0.75 FTE).