

Legal / Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and Oregon Administrative Rules regulate the assessment and property tax calculation process. Through the County Assessment Function Funding Assistance (CAFFA) Grant process described in ORS 294.175, the DOR determines an acceptable level of staffing. Current DART staffing is minimally adequate to perform statutory functions.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Requested General Fund	Requested Other Funds
Program Expenses	2022	2022	2023	2023
Personnel	\$3,153,284	\$0	\$3,474,330	\$0
Contractual Services	\$2,525	\$0	\$1,975	\$0
Materials & Supplies	\$119,298	\$0	\$131,524	\$0
Internal Services	\$364,792	\$0	\$383,109	\$0
Total GF/non-GF	\$3,639,899	\$0	\$3,990,938	\$0
Program Total:	\$3,639,899		\$3,990,938	
Program FTE	22.50	0.00	23.50	0.00

Program Revenues				
Intergovernmental	\$539,547	\$0	\$577,362	\$0
Total Revenue	\$539,547	\$0	\$577,362	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% 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 \$3,079,265, with \$577,362 allocated to DART Commercial & Industrial Property Appraisal Program. Remaining Program support is provided by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2022: 72033 DART Commercial & Industrial Property Appraisal

In accordance with public health guidelines and out of an abundance of caution, we have limited in person contact with taxpayers to exterior site visits. Interior site visits are done by appointment only. As a result, using various public data and GIS sources, staff completed a greater number of value review assignments as desk reviews rather than full property site visits.

Transferred 1.00 FTE position 704432 from DART Personal Property Assessment program (72031) to DART Commercial & Industrial Property Appraisal program (72033).