

Department: County Management

Program Contact: John Botaitis

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:

Program Description

This program is responsible for maintaining Real Market and Maximum Assessed Value for:

- 24,967 commercial, warehouse and multifamily accounts;
- 1,087 County and State appraised manufacturing accounts; and 432 billboards.

Manufacturers are required to file industrial property returns annually. This requires the annual audit and review of approximately 57,128 (machinery, equipment and personal property assets) as well as 362 bulk-petroleum storage tanks.

Maintaining accurate Real Market Values on all property directly affects taxing districts within the County.

The Program ensures that all Industrial, Commercial and Multi-family properties are valued in accordance with the law, thus maximizing property tax revenues which fund programs for the County and all the other jurisdictions within Multnomah County. Properties represent high-value accounts; loss on appeal can result in large tax refunds paid by taxing jurisdiction with interest.

Using an equity approach, we have adapted the way we provide access to our services for the benefit of the community and staff. We have applied lessons learned from the pandemic and continue to modify our operations by offering flexible solutions such as: telephone consultations, digital surveys, virtual property inspections, digital photograph exchanges, and informational postcards to let property owners know we are working in their area.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of Industrial machines and equipment which are audited and valued	60,300	61,000	60,000	60,500
Outcome	New market value added by appraisers in Millions	\$2,892	\$2,100	\$2,100	\$1,800
Efficiency	Percent of accounts assigned to updated studies which meet Department of Revenue standards	30%	29%	29%	30%
Outcome	Property types compliant or within standard of the Department of Revenue COD (Coefficient Of Dispersion)	60%	83%	60%	55%

Performance Measures Descriptions

Regarding Performance Measure 2: The lower forecast for this is the result of a significant increase in appeal volume and lack of staff to simultaneously work jurisdictional permits.

Regarding Performance Measure 4: COD results vary each year depending on the property type groupings data analysts use.

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	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$3,881,806	\$0	\$4,128,451	\$0
Contractual Services	\$21,975	\$0	\$21,975	\$0
Materials & Supplies	\$154,542	\$0	\$154,542	\$0
Internal Services	\$336,834	\$0	\$376,758	\$0
Total GF/non-GF	\$4,395,157	\$0	\$4,681,726	\$0
Program Total:	\$4,395,157		\$4,681,726	
Program FTE	23.50	0.00	23.50	0.00

Program Revenues				
Intergovernmental	\$560,451	\$0	\$568,754	\$0
Total Revenue	\$560,451	\$0	\$568,754	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$568,754 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant

Significant Program Changes

Last Year this program was: FY 2025: 72033A DART Commercial & Industrial Property Appraisal