



## 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	Adopted General Fund	Adopted Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$4,742,358	\$0	\$4,902,657	\$0
Contractual Services	\$4,600	\$0	\$4,600	\$0
Materials & Supplies	\$128,780	\$0	\$117,064	\$0
Internal Services	\$585,176	\$0	\$605,965	\$0
<b>Total GF/non-GF</b>	<b>\$5,460,914</b>	<b>\$0</b>	<b>\$5,630,286</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$5,460,914</b>		<b>\$5,630,286</b>	
<b>Program FTE</b>	37.50	0.00	37.50	0.00

Program Revenues				
Intergovernmental	\$884,836	\$0	\$899,145	\$0
<b>Total Revenue</b>	<b>\$884,836</b>	<b>\$0</b>	<b>\$899,145</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 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 \$3,004,161. Allocated \$889,145 to DART Residential Appraisal Program. Remaining Program support is from General Fund Revenues.

## Significant Program Changes

**Last Year this program was:** FY 2021: 72034 DART Residential Property Appraisal

COVID has impacted our business process significantly with all valuation staff members working remotely. 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 only, and have modified our customer service model to provide virtual solutions for their questions. COVID has also hampered our ability to identify interior remodeling work and has made defending appealed values more challenging.