



Program #72034 - DART Residential Property Appraisal FY 2024 Department Requested

Department: County Management **Program Contact:** John Botaitis
Program Offer Type: Existing **Program Offer Stage:** Department Requested
Related Programs:
Program Characteristics: In Target

Executive Summary

The Residential Property Appraisal Program, within the Division of Assessment, Recording and Taxation (DART), is responsible for valuing and appraising all Residential, Floating, Manufactured and Open Space property accounts. Residential Property represents approximately 60% of the total taxable assessed value upon which taxes are calculated and levied for the benefit of all Multnomah County taxing districts.

Program Description

This program is responsible for maintaining Real Market Value and Maximum Assessed Value for 261,668 Real and Personal Property accounts including: Single and 2-4 family, Condominiums, Manufactured, Floating and small General Commercial Use properties. A total of 33,773 permits were generated for FY2022 requiring review and processing, largely issued by local jurisdictions.

Maintaining accurate Real Market Values on all properties directly affects taxing districts within the County. This program ensures that all residential property is valued in accordance with the law, which maximizes property tax revenues to fund programs for the County and the taxing districts. Property taxes account for approximately 60% of the County's General Fund revenues.

Using the equity lens we have adapted the way we provided services for the benefit of the community members we serve and for the appraisal staff. Our expanded operations meet the needs of the community by offering more flexible solutions such as meeting on site with taxpayers, telephone consultations, proactive outreach via letter campaigns and surveys, virtual inspections and digital photograph exchanges. The distributed workforce and business practices have also been designed to meet the needs of our staff members by providing accommodation and maximum flexibility to meet their individual work-life balance needs.

Performance Measures

Measure Type	Primary Measure	FY22 Actual	FY23 Budgeted	FY23 Estimate	FY24 Offer
Output	Accounts Appraised	18,000	18,000	16,000	16,000
Outcome	New Taxable Real Market Value Exception (in millions of dollars)	\$821	\$700	\$800	\$800
Outcome	% Neighborhood with COD Compliance	99%	98%	99%	99%

Performance Measures Descriptions

Estimated reduction in accounts appraised is a byproduct of the change in COVID-19 restrictions which resulted in an increase in site visits over desk reviews, as well as the onboarding and training of new and existing staff. Oregon law requires property appraisals to be at 100% of Market Value as of January 1 of each year. The Coefficient of Dispersion (COD) is a key measure and failure to meet standards can result in loss of CAFFA grant revenue.

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	Department Requested General Fund	Department Requested Other Funds
Program Expenses	2023	2023	2024	2024
Personnel	\$5,098,512	\$0	\$5,393,567	\$0
Contractual Services	\$2,400	\$0	\$2,625	\$0
Materials & Supplies	\$118,383	\$0	\$119,733	\$0
Internal Services	\$625,382	\$0	\$588,154	\$0
Total GF/non-GF	\$5,844,677	\$0	\$6,104,079	\$0
Program Total:	\$5,844,677		\$6,104,079	
Program FTE	36.50	0.00	36.50	0.00

Program Revenues				
Intergovernmental	\$921,625	\$0	\$849,371	\$0
Total Revenue	\$921,625	\$0	\$849,371	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 12.4% of Assessment & Taxation program expenditures; Grant amounts vary depending upon the overall statewide CAFFA pool and the allocated percentage to each participating county. Multnomah County's total annual share of CAFFA is estimated at \$2,716,250. Allocated \$849,371 to DART Residential Appraisal (72034). Remaining Program support is from General Fund Revenues.

Significant Program Changes

Last Year this program was: FY 2023: 72034 DART Residential Property Appraisal