

**Program #72034 - DART Residential Property Appraisal**

FY 2026 Proposed

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 values for 263,869 residential accounts including: homes, condominiums, manufactured homes, floating homes and some small commercial use properties. Residential Property is valued in accordance with the law, maximizing property tax revenues to fund programs for Multnomah County and all of the taxing districts.

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 accounts worked by Appraisers	14,900	16,000	14,500	13,000
Outcome	New Taxable Real Market Value Exception (in millions of dollars)	\$889	\$800	\$800	\$750
Efficiency	Percent of property types compliant with Department of Revenue standards or COD (Coefficient of Dispersion)	100%	99%	99%	99%

Performance Measures Descriptions

Failure to meet COD standards can result in loss of CAFFA grant revenue.

With respect to Performance Measure 1, the forecasted decrease of this performance measure is the result of staff retirements and the impact of training new staff. This forecast also accounts for redistribution of staff from accounts worked to a reappraisal pilot area.

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	\$5,645,430	\$0	\$5,967,316	\$0
Contractual Services	\$2,625	\$0	\$2,625	\$0
Materials & Supplies	\$123,160	\$0	\$122,680	\$0
Internal Services	\$591,461	\$0	\$579,599	\$0
Total GF/non-GF	\$6,362,676	\$0	\$6,672,220	\$0
Program Total:	\$6,362,676		\$6,672,220	
Program FTE	36.50	0.00	36.50	0.00

Program Revenues				
Intergovernmental	\$870,606	\$0	\$883,524	\$0
Total Revenue	\$870,606	\$0	\$883,524	\$0

Explanation of Revenues

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

\$883,524 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant

Significant Program Changes

Last Year this program was: FY 2025: 72034A DART Residential Property Appraisal