



**Program #72034A - DART Residential Property Appraisal** FY 2025 Adopted

**Department:** County Management **Program Contact:** John Botaitis  
**Program Offer Type:** Operating **Program Offer Stage:** Adopted  
**Related Programs:**  
**Program Characteristics:**

**Executive Summary**

The Residential Property Appraisal Program, within the Division of Assessment, Recording and Taxation (DART), is responsible for valuing all Residential property. Residential Properties contribute a significant amount of the taxes generated for the benefit of all Multnomah County taxing districts.

**Program Description**

This program is responsible for maintaining values for 256,206 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 the equity lens 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	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output	Number of accounts worked by Appraisers	17,165	16,000	16,000	16,000
Outcome	New Taxable Real Market Value Exception (in millions of dollars)	\$795	\$800	\$800	\$800
Outcome	% Neighborhood with COD Compliance	99%	99%	99%	99%

**Performance Measures Descriptions**

Oregon law requires properties be valued at 100% of the market as of each January 1st. The Department of Revenue statistical standards [Measure 3] 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	Adopted General Fund	Adopted Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$5,361,427	\$0	\$5,645,430	\$0
Contractual Services	\$2,625	\$0	\$2,625	\$0
Materials & Supplies	\$119,733	\$0	\$123,160	\$0
Internal Services	\$588,154	\$0	\$591,461	\$0
<b>Total GF/non-GF</b>	<b>\$6,071,939</b>	<b>\$0</b>	<b>\$6,362,676</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$6,071,939</b>		<b>\$6,362,676</b>	
<b>Program FTE</b>	36.50	0.00	36.50	0.00

Program Revenues				
Intergovernmental	\$849,371	\$0	\$870,606	\$0
<b>Total Revenue</b>	<b>\$849,371</b>	<b>\$0</b>	<b>\$870,606</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 11.6% 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 \$2,784,156. Allocated \$870,606 to DART Residential Appraisal (72034). Remaining program support is from the General Fund.

## Significant Program Changes

Last Year this program was: FY 2024: 72034 DART Residential Property Appraisal