

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	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
Total GF/non-GF	\$6,071,939	\$0	\$6,362,676	\$0
Program Total:	\$6,071,939		\$6,362,676	
Program FTE	36.50	0.00	36.50	0.00

Program Revenues				
Intergovernmental	\$849,371	\$0	\$870,606	\$0
Total Revenue	\$849,371	\$0	\$870,606	\$0

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