

Department: County Management **Program Contact:** Mike Vaughn
Program Offer Type: Innovative/New Program **Program Offer Stage:** As Proposed
Related Programs:
Program Characteristics: One-Time-Only Request

Executive Summary

The DART Residential Development Program is an innovative new program to improve the accuracy of assessment records in an effort to ensure continued statutory compliance and provide workforce development and appraiser training opportunities for employees from the diverse groups in our community.

Program Summary

DART's Residential Appraisal Program is responsible for maintaining Real Market Value and Maximum Assessed Value on 210,000 single family and two-four family properties; 35,700 condominiums; 4,900 manufactured homes; 1,880 floating properties; 2,750 farm/forest deferral properties; and 1,300 business accounts. Maintaining accurate Real Market Values on all property directly affects the maximum bonding capacity and general obligation bond tax rates for all applicable taxing districts in the County. The 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 other jurisdictions. Property taxes account for approximately 60% of the County's General Fund revenues.

This Program primarily contributes to the fair and accurate appraisal of residential property as required by the Oregon Revised Statutes (ORS), and will accomplish that objective by hiring and training the LDA Staff in appraisal methodology, who will then inspect property in Multnomah that has not been inspected since 2003. Through this effort, internal assessment records will be audited and, when necessary, corrected. In addition, the increased valuation efforts and training of the LDA staff will develop a necessary Property Appraiser trainee program for DART.

Performance Measures

Measure Type	Primary Measure	FY16 Actual	FY17 Purchased	FY17 Estimate	FY18 Offer
Output	Accounts Inspected				17,000
Outcome	RMV Addition (in million)				\$125 Mil

Performance Measures Descriptions

Performance Measure #1--63,000 accounts are identified for inspection. In the first year of the program, 17,000 accounts are viewed as a realistic goal. Performance Measure #2--a correct inventory of property is important for generating accurate Real Market Value (RMV), which is required by law. The outcome goal will realize property previously unidentified by the county.

Legal / Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92,205,294,305,306,307,308, 308A, 309, 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Department of Revenue (DOR).

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2017	2017	2018	2018
Personnel	\$0	\$0	\$620,384	\$0
Materials & Supplies	\$0	\$0	\$15,264	\$0
Total GF/non-GF	\$0	\$0	\$635,648	\$0
Program Total:	\$0		\$635,648	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 21% 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 \$3,715,272 for FY 2018. This new program will be supported in part by the grant, with remaining support from General Fund Revenues.

Significant Program Changes

Last Year this program was: