



**Program #72036 - DART Residential Development Program** 6/27/2018

**Department:** County Management **Program Contact:** Mike Vaughn  
**Program Offer Type:** Innovative/New Program **Program Offer Stage:** As Adopted  
**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 (9) FTE temporary, limited duration 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	FY17 Actual	FY18 Purchased	FY18 Estimate	FY19 Offer
Output	Accounts Inspected		17,000	25,000	30,000
Outcome	RMV Addition (in million)		\$125	\$110	\$125

**Performance Measures Descriptions**

Performance Measure #1: 63,000 accounts are identified for inspection. In the first year, 17,000 accounts were viewed as a realistic goal. Looking at 4 months of work, less 1 month of training, the review process has exceeded expectations. 30,000 accounts are now viewed as a realistic goal for 2nd year, exceeding first year performance. Performance Measure #2: Inventory were corrections found on approximately 33% of records reviewed. The corrections to inventory will enable DART to generate more accurate Real Market Values. which is required by law. likely adding new taxable value.

## 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	2018	2018	2019	2019
Personnel	\$620,384	\$0	\$745,349	\$0
Materials & Supplies	\$15,264	\$0	\$14,876	\$0
<b>Total GF/non-GF</b>	<b>\$635,648</b>	<b>\$0</b>	<b>\$760,225</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$635,648</b>		<b>\$760,225</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00

Program Revenues				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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 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: FY 2018: 72036 DART Residential Development Program