

**Division:** Division Of Assessment, Recording And Taxation

**Program Characteristics:**

**Program Description**

This program is responsible for managing properties that the County obtains through property tax foreclosure.

**Key Program Functions:**

- **Property Management:** Manages foreclosed properties while they are under County ownership, following rules in Multnomah County Code Chapter 7 and Oregon Revised Statutes.
- **Occupant Support:** When a property is deeded to the County, the program collaborates with County departments and community agencies in effort to provide housing (if needed), social services, and support to any occupants.
- **Former Owner Repurchase:** Qualified former owners may be able to buy their property back, subject to approval from the County Board. Special circumstances like health, safety, housing, and economic conditions may be considered.
- **Property Disposition:** If a property is not repurchased, it is sold as outlined in House Bill 2089. Sales methods include using state licensed real estate agents, public sales, auctions, private sales, or donation to government or non-profit organizations.
- **Vacant Land Portfolio:** The program also oversees a portfolio of approximately 200 vacant, unimproved parcels of land that the County has held for a long time.
- **Maintenance:** Property upkeep is managed through agreements with, and reimbursement to, the Department of County Assets Facilities and Property Management Division.

**Equity Statement**

Staff maintain compliance and apply the County's core values of equity and inclusion. This program addresses the potential for housing displacement and economic instability resulting from property tax foreclosure by collaborating with County departments and community agencies in an effort to provide housing (if needed), social services, and support to any occupants, and in some circumstances allowing qualified former owners to repurchase their property.

**Revenue/Expense Detail**

|                         | <b>2026<br/>General Fund</b> | <b>2026<br/>Other Funds</b> | <b>2027<br/>General Fund</b> | <b>2027<br/>Other Funds</b> |
|-------------------------|------------------------------|-----------------------------|------------------------------|-----------------------------|
| Personnel               | \$278,636                    | \$0                         | \$288,554                    | \$0                         |
| Contractual Services    | \$187,137                    | \$0                         | \$187,137                    | \$0                         |
| Materials & Supplies    | \$14,245                     | \$0                         | \$14,245                     | \$0                         |
| Internal Services       | \$70,440                     | \$0                         | \$62,466                     | \$0                         |
| <b>Total GF/non-GF</b>  | <b>\$550,458</b>             | <b>\$0</b>                  | <b>\$552,402</b>             | <b>\$0</b>                  |
| <b>Total Expenses:</b>  | <b>\$550,458</b>             |                             | <b>\$552,402</b>             |                             |
| <b>Program FTE</b>      | 1.60                         | 0.00                        | 1.60                         | 0.00                        |
| <b>Program Revenues</b> |                              |                             |                              |                             |
| Other / Miscellaneous   | \$50,000                     | \$0                         | \$150,000                    | \$0                         |
| <b>Total Revenue</b>    | <b>\$50,000</b>              | <b>\$0</b>                  | <b>\$150,000</b>             | <b>\$0</b>                  |

**Performance Measures**

| <b>Performance Measure</b>                                      | <b>FY25<br/>Actual</b> | <b>FY26<br/>Estimate</b> | <b>FY27<br/>Target</b> |
|---|------------------------|--------------------------|------------------------|
| Properties remaining in Tax Title inventory                     | 199                    | 200                      | 205                    |
| Properties placed back onto the tax roll and into community use | 0                      | 40                       | 50                     |