Multnomah County			
	f Assessment, Recording & Ta	xation Administration	7/6/2021
Department:	County Management	Program Contact: Jeffrey Brown	
Program Offer Type:	Administration	Program Offer Stage: As Adopted	
<b>Related Programs:</b>			
Program Characteristic	s:		

**Executive Summary** 

Administration plans, directs, and coordinates operations and activities of the County's Division of Assessment, Recording and Taxation (DART); performs state mandated functions of the Assessor, Tax Collector, and certain County Clerk functions monitors activities for statutory compliance; establishes effective implementation of policies, strategic direction, program evaluation, and process/technology improvements; provides financial and tactical resource planning and employee development and performance management.

# Program Summary

DART performs the duties of the County Assessor including property valuation and assessment, property tax rate/levy calculation, certifying the property tax roll for collection, ownership and records management, and mapping. It is responsible for maintaining Real Market Value for 310,000 real and personal property accounts, and capturing and calculating Measure 50 "exception value" defined as new construction, renovation or remodeling, which increases total Assessed Value of taxing districts. DART performs the duties of the Tax Collector who certifies the billing, collecting, and distribution of over 2 billion dollars in property taxes; and the County Clerk functions of document recording, marriage licenses and domestic partnership registrations, and administration of the Board of Property Tax Appeals.

The administration program plans, directs and coordinates the operations and activities of DART. This includes strategic direction and tactical planning; policy development and implementation; financial planning and budget development; employee development, training, succession planning and performance management; continuity of operations planning; technology and information systems which includes a new Assessment and Taxation System; quality control, program measurement and evaluation and process improvements; administrative support, communications, including the news media, and oversight of over 500,000 customer service interactions annually.

The program supports and provides leadership that ensures all property is valued accurately and taxed fairly as required by the Oregon State Constitution, Oregon Revised Statutes and Oregon Department of Revenue Administrative Rules. It also monitors division activities and processes for statutory compliance, and submits required compliance reports to the Oregon Department of Revenue. This program ensures the collection of property taxes in a timely manner that is fair and equitable and maintains accurate, accessible property ownership records and property descriptions that are used in the production of county property tax maps. The program continues to provide quality customer service to taxpayers and internal clients. Every function is filtered through an equity lens to ensure that focus and attention are paid to under-represented staff and community members we serve.

Performance Measures							
Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer		
Output	Total Number of Property Tax Accounts Administered	309,900	310,000	310,500	312,000		
Outcome	Percent Acceptable Compliance Reports Required by Oregon Department of Revenue	100	100	100	100		
Efficiency	Administrative Costs as a Percent of Actual Expenditures	6	6	6	6		
Efficiency	Cost of Collection per Account (in Dollars)	\$4	\$4	\$4	\$4		

## **Performance Measures Descriptions**

The percent of required compliance reports received and accepted by the Dept of Revenue (CAFFA Grant Document, Appraisal Plan, Sales Ratio Study) implies adequacy of DART operations and uniform taxation. The goal is to maintain administrative costs at 6-7% of total DART operating program expenditures. The cost of collection per account will fluctuate depending on costs of collection activities and the number of accounts.

## Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305-312 and 321. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept of Revenue (DOR). Through the "County Assessment Function Funding Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines guidelines for acceptable levels of assessment and taxation staffing. Per their metric, DART staffing is at the lower end of adequate to perform statutory functions. Reductions to program may jeopardize grant revenue.

	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds	
Program Expenses	2021	2021	2022	2022	
Personnel	\$613,486	\$0	\$679,297	\$0	
Contractual Services	\$9,100	\$0	\$9,100	\$0	
Materials & Supplies	\$49,362	\$0	\$49,262	\$0	
Internal Services	\$167,625	\$0	\$128,551	\$0	
Total GF/non-GF	\$839,573	\$0	\$866,210	\$0	
Program Total:	\$839,573		\$866,210		
Program FTE	3.40	0.00	3.40	0.00	
Program Revenues					
Fees, Permits & Charges	\$65,000	\$0	\$77,500	\$0	
Intergovernmental	\$80,013	\$0	\$81,413	\$0	
Total Revenue	\$145,013	\$0	\$158,913	\$0	

## **Explanation of Revenues**

DOR's County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% of program expenditures. Grant amounts can vary depending upon the CAFFA pool and the allocated percentage to each participating county. Multnomah County's share of CAFFA is estimated at \$3.004,161, with \$81,413 allocated to DART Administration. General Fund Revenue of \$77,500 is from a portion of the document recording fee (5% of the \$10 per document fee) and is for maintenance of county property tax systems. Revenue from recording fees varies annually due to economic factors affecting the number of documents recorded. (Note: The balance of the \$10 recording fee is allocated to the County Clerk (5%) and the County Assessment & Taxation Fund (90%) for distribution to the DOR for deposit into the statewide CAFFA Account.) Remaining program support is from General Fund revenues.

## **Significant Program Changes**

Last Year this program was: FY 2021: 72023 Div of Assessment, Recording & Taxation Administration