

Program #72034 - DART Residential Property Appraisal

Program Contact: John Botaitis Program Offer Stage: As Requested 3/7/2022

County Management Department:

Existing Operating Program

Program Offer Type: Related Programs:

Program Characteristics: In Target

Executive Summary

The Residential Property Appraisal Program, within the Division of Assessment, Recording and Taxation (DART), is responsible for valuing and appraising all residential property, residential property converted to commercial use, personal property floating and manufactured homes and all land specially assessed for use as farm, forest and open space. The Residential valuation section is responsible for valuing and maintaining accounts that represent approximately 60% of the total taxable assessed value, upon which taxes are levied for the benefit of all Multnomah County taxing districts and residents.

Program Summary

This program is responsible for maintaining accurate property inventories and Real Market Values for 261,000 Real and Personal Property accounts including: Single and 2-4 family, Condominiums, Manufactured, Floating homes, Farm Forest, and small General Commercial Use properties. A total of 22,444 valuation assignments were completed for FY2021 requiring review and processing, largely issued by local jurisdictions. In addition to these assignments, a few hundred value appeals are reviewed annually.

Maintaining accurate Real Market Value (RMV) on properties directly affects essential funding for all taxing districts. This program ensures that all Residential property is valued within State of Oregon standards and taxed under applicable laws. Property taxes account for approximately 60% of the County's General Fund revenues and directly support a number of community-based programs that depend on this revenue. The more properties that can be reviewed by staff each year, the more accurate the inventory and resulting values are. The performance measures for the program specifically seek to measure both the volume of accounts reviewed as well as the relevance of the value for each account as it relates to the market.

Taxpayer access to the program has been enhanced to offer options such as; appointments for site visits, telephone consultations, virtual property inspections as well as electronic exchanges of information and digital photography; this also includes improved website capabilities.

Performance Measures									
Measure Type	Primary Measure	FY21 Actual	FY22 Budgeted	FY22 Estimate	FY23 Offer				
Output	Accounts Appraised	22,444	18,000	18,000	18,000				
Outcome	New Taxable Real Market Value Exception (in millions of dollars)	\$710	\$800	\$700	\$700				
Outcome	% Neighborhood with COD Compliance	100%	100%	100%	98%				

Performance Measures Descriptions

Estimated reduction in Accounts Appraised is a byproduct of COVID and the inability to conduct property inspections. Oregon law requires property appraisals to be at 100% of Market Value as of January 1 of each year. The Coefficient of Dispersion (COD) is a key measure and failure to meet standards can result in loss of CAFFA grant revenue which funds assessor office operations.

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	Requested General Fund	Requested Other Funds
Program Expenses	2022	2022	2023	2023
Personnel	\$4,902,657	\$0	\$5,099,351	\$0
Contractual Services	\$4,600	\$0	\$2,400	\$0
Materials & Supplies	\$117,064	\$0	\$118,383	\$0
Internal Services	\$605,965	\$0	\$625,382	\$0
Total GF/non-GF	\$5,630,286	\$0	\$5,845,516	\$0
Program Total:	gram Total: \$5,630,286		\$5,845,516	
Program FTE	37.50	0.00	36.50	0.00

Program Revenues							
Intergovernmental	\$899,145	\$0	\$921,625	\$0			
Total Revenue	\$899,145	\$0	\$921,625	\$0			

Explanation of Revenues

Participation in the Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant provides reimbursement of approximately 15% 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 \$3,079,265. Allocated \$921,625 to DART Residential Appraisal Program. Remaining Program support is from General Fund Revenues.

Significant Program Changes

Last Year this program was: FY 2022: 72034 DART Residential Property Appraisal

In accordance with public health guidelines and out of an abundance of caution, we have limited in person contact with taxpayers to exterior site visits. Interior site visits are done by appointment only. As a result, using various public data and GIS sources, staff complete a greater number of value review assignments as desk reviews rather than full property site visits. 1.00 FTE Assessment & Taxation Technician 2 Position 703805 was transfered from Program 72034 DART Residential Property Appraisal to Program 72030 DART Property Assessment Special Programs