

Program # 70020B - Property Assessment-Expand Residential Appraisal Staff (A&T) Version 6/13/2005 s

Priority: Accountability **Lead Agency:** Finance Budget & Tax
Program Offer Type: New Program **Program Contact:** Dave Boyer
Related Programs: 70015, 70017, 70018, 70019, 70021
Frameworks:

Executive Summary

The Property Assessment-Expand Residential Appraisal Staff Program proposes to add one appraisal supervisor and three property appraisers to the residential appraisal staff to appraise properties that have had "trade permits" issued.

Program Description

Currently we do not receive notice of trade permits (plumbing, electrical etc.) issued by the City of Portland and we do not discover that properties have been improved until after they sell. In many cases significant value is added to homes that is omitted from the property assessment roll. This staff will enable us to begin obtaining information about these permits and appraising the properties in the year the work is performed, as is done with regular permits that are issued for new construction.

Program Justification

This program primarily contributes to the Accountability Priority by assessing residential property accurately and fairly as required by the Oregon Revised Statutes. 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.

This program also contributes to all other County priorities by ensuring that all residential property is valued in accordance with the law which maximizes property tax revenues to fund programs.

Performance Measures

Each appraiser position is expected to add \$30 million dollars of new remodeling value to the property assessment roll.

Summary of last year's program results and this year's expected results

New program

Program Mandate: 2 Mandated Program with Funding/Service Level Choice

Oregon Revised Statutes 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 and property tax calculation process.

ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. of Revenue (DOR). The DOR determines the acceptable level of Assessment & Taxation staffing. They have determined that the A&T divisions are already at the minimally acceptable staffing level needed to perform its function. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
	2005	2005	2006	2006
Program Expenses				
Personnel	\$0	\$0	\$288,438	\$0
Materials & Supplies	\$0	\$0	\$2,888	\$0
Internal Services	\$0	\$0	\$9,076	\$0
Subtotal: Direct Exps:	\$0	\$0	\$300,402	\$0
Administration	\$0	\$0	\$23,530	\$0
Program Support	\$0	\$0	\$137,968	\$0
Subtotal: Other Exps:	\$0	\$0	\$161,498	\$0
Total GF/non-GF:	\$0	\$0	\$461,900	\$0
Program Total:	\$0		\$461,900	
Program FTE	0.00	0.00	4.00	0.00
Program Revenues				
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by General Fund revenues. Through participation in the State funded "County Assessment Function Funding Account" (CAFFA) approximately 35% of expenditures are reimbursed.

Significant Program Changes

The County will be including this program offer in the County Assessment Function Funding Account State grant application that is to be approved by the Board of County Commissioners prior to May 1, 2005.