

Priority: Accountability **Lead Agency:** County Management
Program Offer Type: Support **Program Contact:** Randy Walruff
Related Programs: 72030, 72031, 72035, 72037, 72038, 72039, 72041, 72043

Program Characteristics:

Executive Summary

The Assessment Performance Analysis Unit is responsible for analyzing sales and other data used to monitor, maintain and report valuation performance regarding Residential, Commercial, Multi-Family, and Industrial Appraisal Models. Senior Data Analysts monitor property value trends in the County, create the annual Sales Ratio Study mandated by statute, and adjust Real Market Values of all property in the County

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Program Justification

A&T Assessment Performance Analysis Unit contributes to the Accountability Priority by linking to A&T appraisal and other programs and their contributions to Accountability. The program is responsible for creating the Sales Ratio Study that is mandated by law. The program assists in answering public and media questions about property values, contributing to the public's perception of fairness in assessing and collecting property taxes.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY06-07)	Current Year Purchased (FY07-08)	Current Year Estimate (FY07-08)	Next Year Offer (FY08-09)
Output	Number of Projects Maintained	0	0	14	14
Outcome	% of Residential Neighborhoods With Equity Compliance	93.0%	0.0%	90.0%	90.0%

Performance Measure - Description

Much of the outcome of this work group is attributed to other appraisal work groups. The output measure called "Number of Projects" refers to the many specific annual studies and reports completed by the team, including the largest: Residential. An outcome measure of "Residential Equity Compliance" was developed by the team to demonstrate how consistently values are changed among properties in the same neighborhood. A self-imposed compliance goal of variances under 1.0, 2.0, and 5.0 for homogenous, nonhomogenous, and rural neighborhoods respectively has been tentatively established pending more experience with use of this measurement.

Legal/Contractual Obligation

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 and property tax calculation process. 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 Account" (CAFFA Grant) process described in ORS 294.175 the DOR determines the acceptable level of assessment and taxation staffing. The DOR has determined that A&T is already at the minimally acceptable staffing level to perform their 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
Program Expenses	2008	2008	2009	2009
Personnel	\$498,081	\$0	\$223,482	\$0
Contracts	\$0	\$0	\$5,112	\$0
Materials & Supplies	\$6,652	\$0	\$5,285	\$0
Internal Services	\$60,963	\$0	\$42,469	\$0
Subtotal: Direct Exps:	\$565,696	\$0	\$276,348	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$565,696	\$0	\$276,348	\$0
Program Total:	\$565,696		\$276,348	
Program FTE	2.30	0.00	2.30	0.00
Program Revenues				
Intergovernmental	\$100,000	\$0	\$75,600	\$0
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$100,000	\$0	\$75,600	\$0

Explanation of Revenues

Through participation in the State funded CAFFA Grant, approximately 35% of actual expenditures are reimbursed with remaining support coming from General Fund revenues.

Significant Program Changes

✔ Significantly Changed

Last year this program was: #72037, A&T- Business Applications Support

This program offer was formerly included in A&T Business Applications Support. The staff (two Senior Analysts) and functions have been moved into the Appraisal Section to which they are more closely aligned. In addition, a portion of the Assessment Manager position is now allocated to this function.