

**Priority:** Accountability

**Lead Agency:** County Management

**Program Offer Type:** Support

**Program Contact:** Rene Grier

**Related Programs:** 72036, 72043, 72044, 72045, 72046, 72047

**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.

**Program Description**

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**Program Justification**

The Division of Assessment, Recording & Taxation (DART) Assessment Performance Analysis Unit links to DART appraisal and other programs and their contributions. 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 (FY07-08)	Current Year Purchased (FY08-09)	Current Year Estimate (FY08-09)	Next Year Offer (FY09-10)
Output	Number of Projects Maintained	14	14	14	14
Outcome	% of Residential Neighborhoods With Equity Compliance	82.0%	0.0%	85.0%	85.0%

**Performance Measure - Description**

 **Measure Changed**

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. "Residential Equity Compliance" is a measure developed internally to demonstrate the consistency of values among properties in the same neighborhood as valuation models are adjusted. A self-imposed compliance goal of variances under 1.0, 2.0, and 5.0 for homogenous, nonhomogenous, and rural neighborhoods respectively was tentatively established. We now know that higher variances, combined with improved sales coefficients of dispersion, may also indicate success when corrective action is taken to align neighborhood values more closely (such as was done in 2008). Although declining, this performance measure helps analysts to thoroughly review the outcomes of valuation table adjustments. This measurement will continue to be refined as we gain experience with it.

## Legal/Contractual Obligation

Oregon Revised Statutes (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 (A&T) staffing. The DOR has determined that DART staffing is at the minimally acceptable level to perform their A&T functions. 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
<b>Program Expenses</b>	2009	2009	2010	2010
Personnel	\$223,482	\$0	\$243,954	\$0
Contracts	\$5,112	\$0	\$2,266	\$0
Materials & Supplies	\$5,285	\$0	\$3,279	\$0
Internal Services	\$42,469	\$0	\$24,031	\$0
Subtotal: Direct Exps:	<b>\$276,348</b>	<b>\$0</b>	<b>\$273,530</b>	<b>\$0</b>
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total GF/non-GF:	<b>\$276,348</b>	<b>\$0</b>	<b>\$273,530</b>	<b>\$0</b>
Program Total:	<b>\$276,348</b>		<b>\$273,530</b>	
Program FTE	2.30	0.00	3.30	0.00
<b>Program Revenues</b>				
Fees, Permits & Charges	\$0	\$0	\$0	\$0
Intergovernmental	\$75,600	\$0	\$57,300	\$0
Program Revenue for Admin	\$0	\$0	\$0	\$0
<b>Total Revenue:</b>	<b>\$75,600</b>	<b>\$0</b>	<b>\$57,300</b>	<b>\$0</b>

## Explanation of Revenues

Through participation in the State funded County Assessment Function Funding Account (CAFFA) Grant, approximately 25% of actual expenditures are reimbursed with remaining support coming from General Fund revenues.

## Significant Program Changes

Last year this program was: #72036, DCM - A&T-Assessment Performance Analysis