

Lead Agency: County Management

Program Contact: Rene Grier

Program Offer Type: Support

Related Programs: 72036, 72043, 72044, 72045, 72046, 72047, 72048, 72050

Program Characteristics:

Executive Summary

The Assessment Performance Analysis Unit, within the Division of Assessment, Recording and Taxation (DART), is responsible for annual adjustments to Real Market Value, resulting in assessed value upon which taxes are calculated and levied for the benefit of all Multnomah County taxing districts. Analysts develop and publish the annual Sales Ratio and Recalculation Study as required by statute.

Program Description

The Assessment Performance Analysis Unit links to DART appraisal and other programs and their contributions. Appraisal Data Analysts analyze sales, trends and other market data used to monitor, maintain and report valuation performance regarding Residential, Commercial, Multi-Family, and Industrial Appraisal Models. The Analysis Unit adjusts Real Market Values of all property in the County and publishes the annual Sales Ratio & Recalculation Study that evaluates and reports the effectiveness of appraisal programs to the Oregon Department of Revenue. 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 (FY08-09) | Current Year Purchased (FY09-10) | Current Year Estimate (FY09-10) | Next Year Offer (FY10-11) |
|--------------|--|--------------------------------|----------------------------------|---------------------------------|---------------------------|
| Output | Number of Projects Maintained | 104 | 14 | 13 | 13 |
| Outcome | Percentage of Residential Neighborhoods With Equity Compliance | 94.0% | 85.0% | 85.0% | 90.0% |

Performance Measure - Description

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. This self-imposed compliance goal is not designed to achieve an ever higher score but instead to prompt deep analysis of value variances that ensures consistent and accurate adjustments to value.

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 Department 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 staffing. The DOR has determined that DART staffing is at the minimally acceptable level to perform their 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 |
|-------------------------|-----------------------|----------------------|-----------------------|----------------------|
| Program Expenses | 2010 | 2010 | 2011 | 2011 |
| Personnel | \$334,570 | \$0 | \$345,855 | \$0 |
| Contracts | \$2,266 | \$0 | \$4,045 | \$0 |
| Materials & Supplies | \$3,279 | \$0 | \$5,515 | \$0 |
| Internal Services | \$24,031 | \$0 | \$45,969 | \$0 |
| Total GF/non-GF: | \$364,146 | \$0 | \$401,384 | \$0 |
| Program Total: | \$364,146 | | \$401,384 | |
| Program FTE | 3.40 | 0.00 | 3.40 | 0.00 |
| Program Revenues | | | | |
| Intergovernmental | \$57,300 | \$0 | \$97,300 | \$0 |
| Total Revenue: | \$57,300 | \$0 | \$97,300 | \$0 |

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: #72042, DCM-DART-Assessment Performance Analysis