

Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 311 and 312. Additionally, 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 Assistance" (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 the staffing level for DART is already at the minimally acceptable level to perform their functions. Any reduction to this program may jeopardize this grant revenue. The County as an agent of the State carries out the functions under ORS 446.566 to ORS 446.646 related to mobile home ownership document transactions and trip permits.

Revenue/Expense Detail

| | Proposed General Fund | Proposed Other Funds | Proposed General Fund | Proposed Other Funds |
|------------------------|-----------------------|----------------------|-----------------------|----------------------|
| Program Expenses | 2016 | 2016 | 2017 | 2017 |
| Personnel | \$1,139,287 | \$0 | \$1,110,603 | \$0 |
| Contractual Services | \$146,075 | \$0 | \$149,450 | \$0 |
| Materials & Supplies | \$64,461 | \$0 | \$64,228 | \$0 |
| Internal Services | \$457,884 | \$0 | \$486,573 | \$0 |
| Total GF/non-GF | \$1,807,707 | \$0 | \$1,810,854 | \$0 |
| Program Total: | \$1,807,707 | | \$1,810,854 | |
| Program FTE | 11.50 | 0.00 | 11.50 | 0.00 |

| Program Revenues | | | | |
|-------------------------|------------------|------------|------------------|------------|
| Fees, Permits & Charges | \$400,000 | \$0 | \$450,400 | \$0 |
| Intergovernmental | \$337,005 | \$0 | \$333,106 | \$0 |
| Other / Miscellaneous | \$5,500 | \$0 | \$5,500 | \$0 |
| Total Revenue | \$742,505 | \$0 | \$789,006 | \$0 |

Explanation of Revenues

Participation in the statewide County Assessment Function Funding Assistance (CAFFA) Grant reimburses approximately 25% of program expenditures. Grant amounts vary depending upon the state-wide CAFFA pool and Multnomah County's allocated percentage. Multnomah County's share for FY 2017 is estimated to be \$ 3,624,656 with \$333,106 allocated to Tax Revenue Management Program. Program revenues of \$455,900 are service fees required by Oregon Revised Statutes and County Fee Ordinance, are based on historical averages, and include foreclosure publication fees, title search fees, exemption late filing fees, delinquent personal property tax warrant and warrant recording fees, manufactured structure ownership transfer fees and trip permit fees, and miscellaneous tax collection and copy fees. The County serves as an agent of the State, and pursuant to an IGA, accepts payment on behalf of the State for mobile home ownership document transactions and trip permits, retaining \$30 per ownership transfer and \$5 per trip permit. Remaining Program support is provided by County General Fund revenue.

Significant Program Changes

Last Year this program was: FY 2016: 72027-16 DART Tax Revenue Management