

Assessment & Taxation

Mission Statement

To provide administration of the State property tax laws, including Appraisal, Assessment, Tax Collection and Mapping services to property taxpayers, county citizens and taxing districts so they can have confidence in the tax system, districts are funded to deliver their services, and all stakeholders receive the highest quality customer experience.



Proposed Budget Presentation
Fiscal Year 2026-2027

May 2026



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Assessment & Taxation (10)

Department Budget Summary by Fund

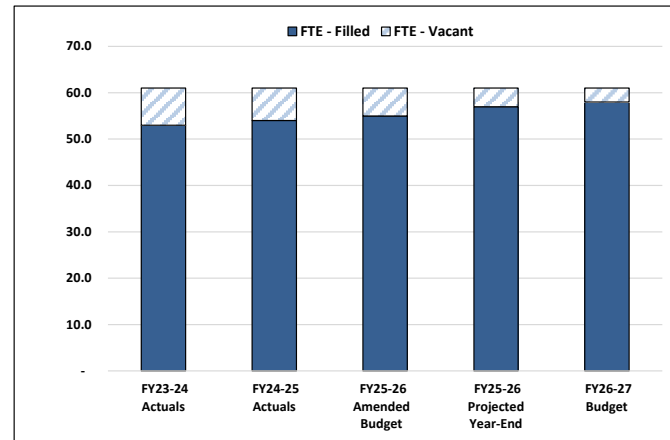
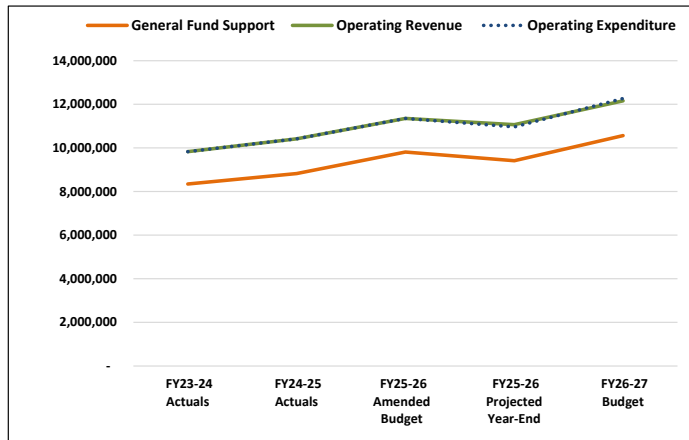
| Line of Business | Program | FY26-27 General Fund (100) | FY26-27 Total Budget | FY26-27 General Fund Support in Budget* | % of Total | FY26-27 FTE ** | | | |
|--------------------------------|---|--|----------------------------|--|---------------|----------------|-------------|------------|-------|
| | | | | | | Total | Filled | Vacant | |
| Administration | Office of the Assessor & Tax Collector | 1,420,913 | 1,420,913 | 1,272,191 | 90% | 2.0 | 2.0 | - | |
| Property Tax Revenue & Records | Property Records & Customer Service | 2,349,487 | 2,349,487 | 2,054,257 | 87% | 14.5 | 12.5 | 2.0 | |
| | Tax Certification, Collection, & Distribution | 2,105,832 | 2,105,832 | 1,521,684 | 72% | 11.5 | 11.5 | - | |
| Valuation | Annual Property Valuation | 3,365,218 | 3,365,218 | 3,006,508 | 89% | 17.5 | 16.5 | 1.0 | |
| | Value Adjustment | 3,027,950 | 3,027,950 | 2,712,360 | 90% | 15.5 | 15.5 | - | |
| TOTAL | | 12,269,400 | 12,269,400 | 10,567,000 | 86% | 61.0 | 58.0 | 3.0 | |
| | | <i>FY25-26 Budget (Amended)</i> | 11,352,226 | 11,352,226 | 9,808,984 | 86% | 61.0 | 55.0 | 6.0 |
| | | <i>\$ Increase (Decrease)</i> | 917,174 | 917,174 | 758,016 | | 0.0 | 3.0 | (3.0) |
| | | <i>% Increase (Decrease)</i> | 8% | 8% | 8% | | 0% | 5% | -50% |

*General Fund Support is a subsidy, net of any other revenue received by the department.

** FY26-27 FTE: The figures align to each department's updated personnel counts.

**10-Assessment & Taxation / 100-General Fund
Summary of Revenue and Expense**

| | FY23-24 Actuals | FY24-25 Actuals | FY25-26 Amended Budget | FY25-26 Projected Year-End | FY26-27 Budget | <u>Budget to Budget:</u> | |
|--|--------------------|--------------------|------------------------------|----------------------------------|-------------------|--------------------------|---------------|
| | | | | | | \$ Variance | % Variance |
| Beginning Fund Balance | - | - | - | - | 108,000 | 108,000 | - |
| Taxes | - | - | - | - | - | - | - |
| Federal, State, Local, All Other Gifts | 1,193,442 | 1,287,642 | 1,280,000 | 1,310,000 | 1,242,000 | (38,000) | -3% |
| Charges, Fees, License, Permits | 11,924 | 1,227 | 2,500 | 650 | 2,400 | (100) | -4% |
| Revenue from Bonds & Other Debts | - | - | - | - | - | - | - |
| All Other Revenue Resources | 278,392 | 287,502 | 260,742 | 341,680 | 350,000 | 89,258 | 34% |
| Other Interfund Transfers | - | 17,104 | - | - | - | - | - |
| General Fund Support | 8,346,987 | 8,828,583 | 9,808,984 | 9,418,941 | 10,567,000 | 758,016 | 8% |
| Operating Revenue | 9,830,745 | 10,422,057 | 11,352,226 | 11,071,271 | 12,161,400 | 809,174 | 7% |
| Total Revenue | 9,830,745 | 10,422,057 | 11,352,226 | 11,071,271 | 12,269,400 | 917,174 | 8% |
| Personnel Services | 7,051,234 | 7,410,927 | 8,258,967 | 7,844,653 | 9,168,917 | 909,950 | 11% |
| Materials and Services | 2,759,002 | 3,011,131 | 3,093,259 | 3,118,618 | 3,100,483 | 7,224 | 0% |
| Capital Outlay | 20,537 | - | - | - | - | - | - |
| Operating Expenditure | 9,830,773 | 10,422,057 | 11,352,226 | 10,963,271 | 12,269,400 | 917,174 | 8% |
| Debt Service | - | - | - | - | - | - | - |
| Special Payments | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - |
| Total Appropriated | 9,830,773 | 10,422,057 | 11,352,226 | 10,963,271 | 12,269,400 | 917,174 | 8% |
| Reserve for Future Expenditures | - | - | - | - | - | - | - |
| Total Expense | 9,830,773 | 10,422,057 | 11,352,226 | 10,963,271 | 12,269,400 | 917,174 | 8% |
| Revenues Less Expenses | (28) | - | - | 108,000 | - | - | - |
| <u>Full Time Equivalent (FTE)</u> | | | | <i>As Of 04/2026</i> | | | |
| FTE - Total | 61.0 | 61.0 | 61.0 | 61.0 | 61.0 | - | - |
| FTE - Filled | 53.0 | 54.0 | 55.0 | 57.0 | 58.0 | 1.0 | 1.0 |
| FTE - Vacant | 8.0 | 7.0 | 6.0 | 4.0 | 3.0 | (1.0) | (1.0) |



FY26-27: Looking Ahead

FY26-27 Opportunities

- Core System Replacement Project
 - Enhanced technology
 - Process efficiencies
 - Added workflows
 - Reduce out of system work
 - Reduce paper
- A&T Funding: 2027 Legislative Session

FY26-27 Challenges

- Core System Replacement Project
 - Implementation while maintaining current service levels
 - Unknown impacts: staffing, customers, county partners
- Unfunded Mandates