



CAFFA Grant Program

October 1, 2025

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Property Tax Administrator

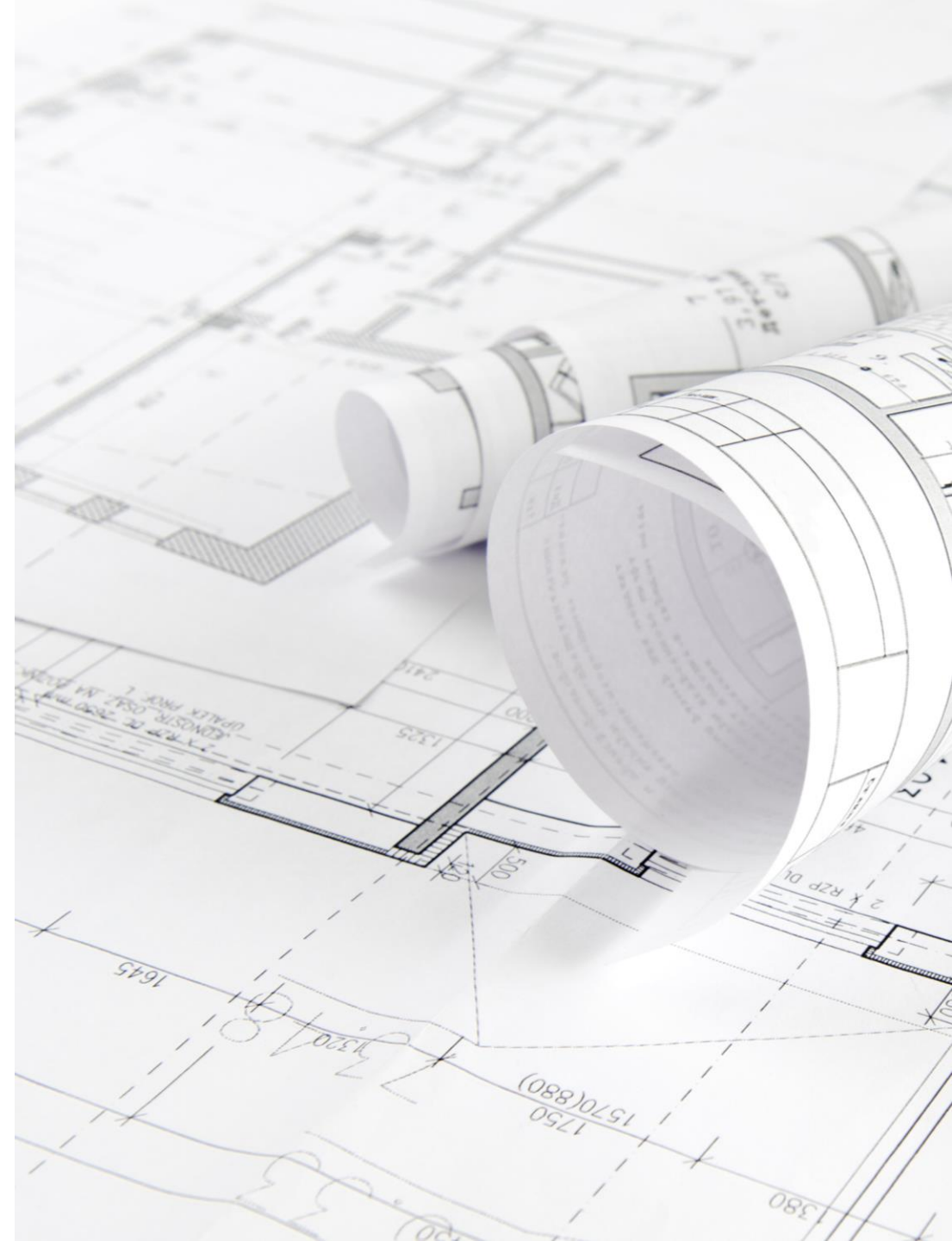
Agenda

1. Overview
2. Administration
3. Program performance

What is CAFFA?

County Assessment Function Funding Assistance (CAFFA) Program

- Established in 1989 (HB 2338)
- Purpose: Support counties in maintaining accurate and uniform property tax systems
- Funding Sources
 - Delinquent interest
 - Recording fees
- Administered by the Oregon Department of Revenue (DOR)



Application and Certification

Annual application

Review of budget and staffing levels

Adequacy determination

DOR then certifies county budgets determined to be adequate

Adequacy Determination



Detailed review of
proposed staffing and
workload projections



Staffing model



Engagement with
local governing body



Limitations



Collection and distribution of funds

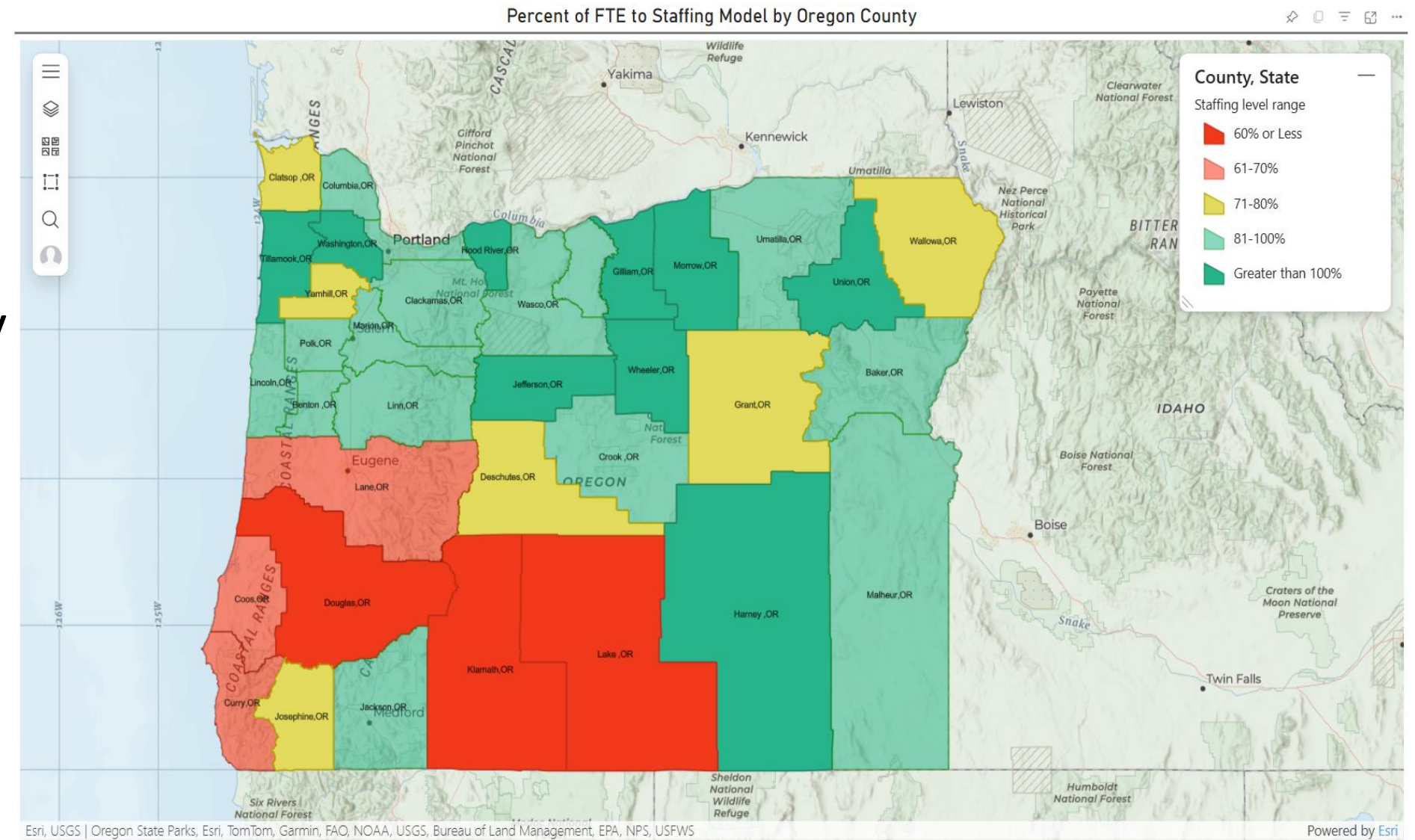
- Each quarter counties turn over delinquent interest and recording fees to the DOR.
- These funds are combined and redistributed out to all participating counties
- DOR retains 10% to help fund appraisal of industrial and centrally assessed property.
- Remaining 90% is redistributed to counties based on the percentage that each certified county A&T budget bears to the total of certified county A&T budgets statewide. (Statutory)

Staffing Levels

County Staffing by Year

Fiscal Year	Counties w/FTE at or Above Model	Counties w/FTE Below Model	Percentage of Counties Below Model
2006	23	13	36%
2007	21	15	42%
2008	18	18	50%
2009	20	16	44%
2010	17	19	53%
2011	14	22	61%
2012	12	24	67%
2013	10	26	72%
2014	11	25	69%
2015	11	25	69%
2016	11	25	69%
2017	11	25	69%
2018	8	28	78%
2019	8	28	78%
2020	9	27	75%
2021	10	26	72%
2022	12	24	67%
2023	11	25	69%
2024	12	24	67%
2025	12	24	67%

Staffing by County - 2024



CAFFA Performance

CAFFA Deposits by Fiscal Year and Source (Millions)

Fiscal Year	Delinquent Interest	Recording Fees	Legislative App.	Total Deposits	CAFFA Deposits as a Share of Cert. Expend.	CAFFA Deposits as a Share of Cert. Expend. (inc. Leg App\$)
2001	12.5M	8.1M	2.5M	23.3M	32%	36%
2002	13.8M	10.1M	2.5M	26.6M	35%	39%
2003	14.0M	11.8M	2.4M	28.4M	36%	40%
2004	13.5M	12.4M	2.5M	28.4M	35%	38%
2005	11.7M	10.5M	2.5M	24.7M	28%	31%
2006	12.0M	11.3M	2.5M	25.9M	28%	31%
2007	11.7M	10.2M	2.5M	24.5M	25%	28%
2008	12.1M	8.5M	2.6M	23.4M	24%	27%
2009	12.8M	7.2M	2.1M	22.1M	22%	24%
2010	15.1M	7.0M		22.2M	24%	24%
2011	14.9M	6.8M		21.7M	23%	23%
2012	14.6M	6.6M		21.3M	22%	22%
2013	15.6M	7.6M		23.2M	24%	24%
2014	14.9M	6.1M		21.0M	22%	22%
2015	13.8M	6.4M		20.3M	21%	21%
2016	12.8M	7.1M		20.0M	19%	19%
2017	13.2M	7.4M		20.7M	20%	20%
2018	13.0M	7.0M		20.1M	19%	19%
2019	12.5M	6.3M		18.9M	17%	17%
2020	15.0M	8.5M		23.6M	20%	20%
2021	15.2M	9.7M		24.9M	21%	21%
2022	13.1M	7.5M		20.6M	16%	16%
2023	11.2M	4.6M		15.8M	12%	12%
2024	14.0M	4.2M		18.2M	13%	13%
2025	14.1M	4.4M		18.7M	13%	13%



Questions?

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