

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Application of)
Columbia County to Participate in) RESOLUTION NO. 13-2024
the Assessment and Taxation Grant (2024)) (Grant Document Resolution)

WHEREAS, Columbia County is applying to the Department of Revenue in order to participate in the Assessment and Taxation Grant. This state grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312 and other laws requiring equity and uniformity in the system of property taxation; and

WHEREAS, Columbia County has undertaken a self-assessment of its compliance with the laws and rules which govern the Oregon property tax system; and

WHEREAS, Columbia County is generally in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312 and other laws requiring equity and uniformity in the system of property taxation, and

WHEREAS, Columbia County designates MaryAnn Guess, phone number (503) 397-0060, ext. 8431 (maryann.guess@columbiacountyor.gov) as the County contact person for this grant document;

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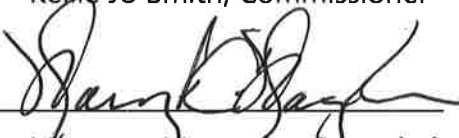
NOW, THEREFORE, IT IS HEREBY RESOLVED Columbia County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application in the amount of \$3,081,263, the total expenditure amount for consideration in the grant. If 100 percent is not appropriated, no grant shall be made to the County for the quarter in which the County is out of compliance.

DATED at St. Helens, Oregon, this 17 day of April, 2024.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Casey Garrett, Chair

By: 
Kellie Jo Smith, Commissioner

By: 
Margaret Magruder, Commissioner

Approved as to form:

By: 
Office of County Counsel



Form 1 Grant Application Staffing

2024-2025

	Column 1 Approved FTE current year (2023-24)	Column 2 Budgeted FTE coming year (2024-25)	Column 3 Change (Column 2 less Column 1)
County <u>COLUMBIA</u>			
A. Assessment administration			
Assessor, deputy, etc.	2.00	2.00	0.00
Assmt. support staff, deed clerks and data entry staff	2.00	2.00	0.00
Total assessment administration staff	4.00	4.00	0.00
B. Valuation and appraisal staff			
Chief appraisers/appraiser supervisor	1.00	1.00	0.00
Lead appraisers	0.00	0.00	0.00
Residential appraisers	2.50	2.75	0.25
Commercial/industrial appraisers	0.50	0.50	0.00
Farm/forest/rural appraisers.....	0.50	0.25	(0.25)
Manufactured structure/floating structure appraisers	0.25	0.25	0.00
Personal property appraisers.....	0.25	0.25	0.00
Personal property clerks.....	1.00	1.00	0.00
Sales data analyst.....	0.75	0.75	0.00
Data gatherers and appraisal techs.....	0.00	0.00	0.00
Total valuation and appraisal staff	6.75	6.75	0.00
C. Board of Property Tax Appeals (BoPTA)	0.09	0.09	0.00
D. Tax collection and distribution administration			
Administration, deputy, etc.....	0.90	0.90	0.00
Support and collection	0.95	1.85	0.90
Tax distribution	0.10	0.20	0.10
Foreclosure and garnishment.....	0.25	0.25	0.00
Total tax collection and distribution	2.20	3.20	1.00
E. Cartography and GIS administration			
Cartographic/GIS supervisor.....	1.00	1.00	0.00
Lead cartographers	0.00	0.00	0.00
Cartographers.....	0.00	0.00	0.00
GIS specialists.....	1.25	1.25	0.00
Total cartographic and GIS staff	2.25	2.25	0.00
F. Dedicated IT services for A&T	0.60	0.60	0.00
G. Total assessment and taxation staffing	15.89	16.89	1.00



Form 2 Explanation of Staffing Issues

2024-2025

County COLUMBIA

In this section, explain any difference between approved staffing for the current year and staffing for the budgeted year. Explain why any funded positions were unfilled for the current year. Use this form to describe the intended use of nonpermanent workers (temporary help, project temporaries, and contractors) by A&T function, along with their cost. Note any special or unique aspects regarding who accomplishes the work and how they accomplish it related to Forms 4, 5, and 6. For example, if you use staff to perform personal property functions, other than those reported on Form 1, Section B, note that here and include the FTE.

Finance and Taxation is a combined department. Finance will be moving to another building. We have added a F/T position to the tax office to assist with collections, foreclosures and support with distribution. This will replace the assistance from the Finance office we have been receiving.



Form 3 General Comments

2024-2025

County COLUMBIA

Use this form to describe any issue in your budget that needs further clarification. Examples include significant changes on Form 7, purchase of a new data processing system, salary increases, new car purchases, personnel services, costs for mapping, etc. You can also use this form to document any miscellaneous comments about this grant application.



Form 4 Valuation and Appraisal Resources

2024-2025

County COLUMBIA

Activities	Number of accounts by activity		Number of FTE by activity	
	Actual (2023-24)	Estimated (2024-25)	Actual (2023-24)	Estimated (2024-25)
1. Real property exceptions, special assessments and exemptions				
New construction.....	2,161	2,000	2.60	2.60
Zone changes.....	14	10	0.01	0.01
Subdivisions, segregations, and consolidations..	71	100	0.17	0.17
Omitted properties	9	5	0.01	0.01
Special assessment qualification and disqualification	137	150	0.25	0.25
Exemptions.....	11	15	0.01	0.01
Subtotal.....	2,403	2,280	3.05	3.05
2. Appeals and assessor review				
Assessor review and stipulations	77	75	0.15	0.15
BOPTA	9	25	0.05	0.05
Department of Revenue.....	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court.....	1	1	0.05	0.05
Regular Division of the Oregon Tax Court	0	0	0.00	0.00
Subtotal.....	87	101	0.25	0.25
3. Real property valuation				
Physical reappraisal.....	1,294	300	1.15	1.15
Recalculation only—no appraisal review.....	28,529	29,523	0.40	0.40
Subtotal.....	29,823	29,823	1.55	1.55
4. Business personal property (returns mailed)	1,051	1,100	0.05	0.05
5. Ratio			0.75	0.75
6. Continuing education			0.10	0.10
7. Other valuation—appraisal activity			1.00	1.00
8. Total valuation and appraisal staff (FTE)			6.75	6.75



Form 5 Tax Collection and Distribution Work Activity

2024-2025

County COLUMBIA

**Number of accounts
by activity**

	Actual (2023-24)	Estimated (2024-25)
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1. Number of accounts requiring roll corrections

Business personal property	15	11
Personal property manufactured structures	10	8
Real property	65	45

2. Number of accounts requiring a refund

Business personal property	10	9
Personal property manufactured structures	25	42
Real property	325	244

3. Number of delinquent tax notices sent

Business personal property	90	57
Personal property manufactured structures	300	344
Real property	1,900	1,807

4. Number of foreclosure accounts processed

Real property only	240	142
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5. Number of accounts issued redemption notices

Real property only	15	8
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6. Number of warrants

	350	360
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7. Number of garnishments.....

	0	0
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8. Number of seizures

	0	0
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9. Number of bankruptcies.....

	5	2
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10. Number of accounts with an address change processed

	5,600	5,450
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11. How many second trimester statements do you mail?

	0
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12. How many third trimester statements do you mail?

	0
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13. Does the county contract for lock box service?.....

Yes No

14. Does the county use in-house remittance processing?

Yes No

15. Is tax collecting combined with another county function?

Yes No

If yes, describe that function on Form 2.



Form 6 Assessment and Administrative Support and Cartography Work Activity

2024-2025

County COLUMBIA

Assessment and administrative support work activity

	Numbers by activity	
	Actual (2023-24)	Estimated (2024-25)
1. Number of deeds worked	3,010	3,200

Cartography work activity

	Numbers by activity	
	Actual (2023-24)	Estimated (2024-25)
1. Number of new tax lots	22	30
2. Number of lot line adjustments	90	75
3. Number of consolidations	11	10
4. Number of new maps	0	1
5. Number of tax code boundary changes	6	5

Form 8 Grant Application Resolution

COLUMBIA County is applying to the Department of Revenue to participate in the County Assessment Function Funding Assessment Program.

This state grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation.

COLUMBIA County has undertaken a self-assessment of its compliance with the laws and rules that govern the Oregon property tax system. The County is generally in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312, and all requiring equity and uniformity in the system of property taxation.

COLUMBIA County agrees to appropriate budgeted dollars based on 100 percent of the expenditures certified in the grant application. The total expenditure amount for consideration in the grant is \$3,081,263. If 100 percent isn't appropriated, no grant shall be made to the county for each quarter in which the county is out of compliance.

The County designates the following individual as the contact for this grant application.

<u>MARY ANN GUESS</u>	<u>(503) 397-7331</u>	<u>maryann.guess@columbiacountyor.g</u>
Name	Phone	or Email

County Approval

By selecting the "I Accept" checkbox, you are signing this Resolution electronically and certifying the Resolution has been approved by the board. You agree your electronic signature is the legal equivalent of your manual signature.

I Accept

Chair/Judge or Appointee	Title	Sign Date
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Form 7 Summary of Expenses

2024-2025

County COLUMBIA

	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
Current operating expenses							
1. Personnel services	663,049	893,156	16,513	390,458	358,933	84,731	2,406,840
2. Materials and services	63,963	73,147	5,400	127,401	56,521	179,871	506,303
3. Transportation	0	21,093	0	0	300	0	21,393
4. Total current operating expenses (Total direct expenses)	727,012	987,396	21,913	517,859	415,754	264,602	2,934,536

* Include approved grant funding for ORMAPP

Indirect expenses

5. Total direct expenses (line 4)	2,934,536
6. If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box.	0.05
Total indirect expenses (line 5 multiplied by line 6)	146,727
6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses, enter that percentage in this box.....	0.00000
Total indirect expenses (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows)	0
7. Total indirect expenses	146,727

Capital outlay

	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	Data Processing Support (IT, AT)	Total capital outlay without regard to limitation
8. Enter the actual capital outlay without regard to limitation.	0	0	0	0	0	0	0
9. Total direct and indirect expenses (sum of lines 4 and 7)							3,081,263
10. Direct and indirect expenses multiplied by 0.06							184,876
11. The greater of line 10 or \$50,000.....							184,876
12. Capital outlay (the lesser of line 8 or line 11)							0
13. Total expenditures for CAFFA consideration (sum of lines 4, 7, and 12)							3,081,263