

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Application of )  
Columbia County to Participate in ) AMENDED RESOLUTION NO. 29-2003  
the Assessment and Taxation Grant ) (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 308.027, 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 308.027, 308.232, 308.234, Chapters 309, 310, 311, 312 and other laws requiring equity and uniformity in the system of property taxation; where the County is not compliance, a plan or an amended plan has been or is being submitted to the Department for approval; where there is a plan in place, the County is in compliance with the plan as approved by the Department of Revenue; and

WHEREAS, the Property Tax Grant Document has been reviewed by the county governing body and constitutes the county's program to maintain and achieve compliance with the requirements of the Oregon property tax system; and Columbia County designates Tom Linhares, phone number (503) 397-2240, ([linhart@co.columbia.or.us](mailto:linhart@co.columbia.or.us)) as the county contact person for this grant document;


NOW, THEREFORE, IT IS HEREBY RESOLVED that Columbia County apply to the Department of Revenue to participate in the Assessment and Taxation grant and that the County 2003 Property Tax Grant Document be submitted along with a copy of this resolution as evidence of the County's program to maintain compliance with the requirements of the Oregon property tax system; and

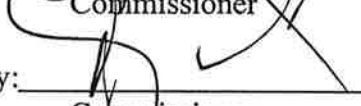
IT IS HEREBY FURTHER RESOLVED that Columbia County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application in the amount of \$1,272,110; if 100 percent is not appropriated, no grant shall be made to the County for the quarter in which the County is out of compliance.

DATED at St. Helens, Oregon, this 21<sup>st</sup> day of May, 2003.

BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

By:   
Chair

By:   
Commissioner

By:   
Commissioner

Approved as to form:

By:   
Office of County Counsel

### Grant Application Staffing Report

County <u>Columbia</u>	1 Approved FTEs Current Year (2002-2003)	2 Budgeted FTEs Coming Year (2003-2004)	3 Change (Col. 2 less Col. 1)
<b>A. ASSESSMENT ADMINISTRATION</b>			
Assessor, Deputy, etc.	1.00	1.00	0.00
Support Staff	3.75	4.00	0.25
<b>Total Assessment Administration</b>	<b>4.75</b>	<b>5.00</b>	<b>0.25</b>
<b>B. VALUATION-APPRAISAL STAFF</b>			
Chief Appraiser/Appraisal Supervisors	1.00	1.00	0.00
Lead Appraisers	0.00	0.00	0.00
Residential Appraisers	4.00	3.75	-0.25
Commercial/Industrial Appraisers	0.25	0.25	0.00
Farm/Forest/Rural Appraisers	0.25	0.25	0.00
Manufactured Structure Appraisers	0.00	0.00	0.00
Personal Property Appraisers	0.00	0.25	0.25
Personal Property Clerk(s)	0.00	0.00	0.00
Sales Data Analyst	0.75	0.75	0.00
Other Appraisers/Technicians	0.00	0.00	0.00
<b>Total Valuation-Appraisal Staff</b>	<b>6.25</b>	<b>6.25</b>	<b>0.00</b>
<b>C. CLERK/BOPTA STAFF*</b>	<b>0.10</b>	<b>0.10</b>	<b>0.00</b>
<b>D. TAX COLLECTION STAFF</b>			
Real Property	1.70	2.09	0.39
Personal Property	0.50	0.25	-0.25
Tax Distribution	0.50	0.39	-0.11
<b>Total Tax Collection Staff</b>	<b>2.70</b>	<b>2.73</b>	<b>0.03</b>
<b>E. CARTOGRAPHY STAFF</b>			
Cartographic Supervisor	1.00	1.00	0.00
Lead Cartographer	0.00	0.00	0.00
Support Staff	0.25	0.25	0.00
Deed or Abstract Clerk	1.00	1.00	0.00
<b>Total Cartography Staff</b>	<b>2.25</b>	<b>2.25</b>	<b>0.00</b>
<b>F. A&amp;T DATA PROCESSING STAFF</b>	<b>0.45</b>	<b>0.46</b>	<b>0.01</b>
<b>TOTAL A&amp;T STAFFING</b>	<b>16.50</b>	<b>16.79</b>	<b>0.29</b>

\*Show only clerk's office staff allocated to the BOPTA function on this line.

## EXPLANATION OF ALL STAFFING CHANGES

Columbia

Please explain in this section any difference between actual staffing and the department approved staffing level for 2002-2003. Also explain why any funded positions were unfilled for 2002-2003.

All positions included in the 2002-03 Grant Document were budgeted. The Chief Office Deputy and an Assessment Clerks II (Assessment Administration) retired at the end of December, 2002. The Grant Document and Budget reflected our decision to not fill the Chief Office Deputy position. The remaining two Assessment Clerk I's were promoted to Assessment Clerk II's and a new Assessment Clerk I was hired. The Grant Document and Budget reflected a 0.50 FTE for the period of January 1 to June 30 in part time help to reflect our intention to bring the two retired employees back to help train the remaining employees. This has been done, however since we were able to hire an experienced Assessment Clerk I we have not had to bring those employees back as much as we had thought. They have worked a limited amount of time, only as needed, and will fall short of a combined 0.50 FTE. (A second Assessment Clerk I will be hired on July 1, 2003 to bring the Assessment Administration, Support Staff back up to 4.00 FTE.)

Please explain in this section any difference between approved staffing for 2002-2003 and budgeted staffing for 2003-2004.

The additional 0.25 FTE in Assessment Administration reflect filling the remaining vacancy created during 2002-03 with the retirement of the Chief Office Deputy and an Assessment Clerk II. As noted in last year's Grant Document, the position of Chief Office Deputy was not filled. The two Assessment Clerk I's were both promoted to Assessment Clerk II. One Assessment Clerk I position was filled in January, 2003 and the second Assessment Clerk I position will be filled July 1, 2003. The staffing Report shows a decrease of 0.25 FTE in residential appraisal and a corresponding increase of 0.25 FTE for personal property appraiser. Rather than a change from the current year, the 0.00 FTE for this duty was in error for the 2002-03 Grant Document. The 2003-04 Grant Document reflects a decision to combine the tax distribution functions with the tax collection functions under the office of Finance & Taxation. The Director of Finance & Taxation assumed the duties of County Treasurer starting April 16, 2003 with the retirement of County Treasurer Paulette Hall. Tax collection FTE is showing an increase of 0.14 to reflect part time help to assist during the busy tax payment season. The Staffing Report shows a decrease of 0.11 FTE for tax distribution. This reflects some efficiencies expected in the transfer of treasurer duties to the Finance & Taxation Department and the inclusion of 0.09 FTE of assistant's time in County Counsel's Office for managing county foreclosed properties.

**SUMMARY OF EXPENSES  
PROPERTY TAX PROGRAM**

Columbia County

**2003-2004**

EXPENDITURES FOR:	A ASSESSMENT ADMINISTRATION	B VALUATION	C BOARD OF PROPERTY TAX APPEALS (BOPTA)	D TAX COLLECTION AND DISTRIBUTION	E CARTOGRAPHY	F A&T DATA PROCESSING	G TOTAL
1 Personal Services * I	\$282,451	\$406,979	\$6,040	\$178,704	\$149,322	\$16,656	\$1,040,152
2 Materials and Services * I	\$14,506	\$5,323	\$3,666	\$23,998	\$55,984	\$61,566	\$165,043
3 Cost of Transportation * II <small>(Do not include in Materials and Services or Capital Outlay)</small>	\$0	\$2,500	\$0	\$0	\$0	\$0	\$2,500
4 Capital Outlay <small>(Do not include in Materials and Services)</small>	\$0	\$0	\$0	\$0	\$0	\$4,030	\$4,030
<b>5 TOTAL</b> Direct Expenditures	\$296,957	\$414,802	\$9,706	\$202,702	\$205,306	\$82,252	\$1,211,725

NOTES:

\*I. Do not include any amount that is included in capital outlay.

II. Specify the method used to determine cost of transportation:

The estimate of the actual cost of operating the vehicle for a 12 month period plus a depreciation allowance for the useful life of the vehicle.

The rate per mile used in the county with an estimate of miles to be driven:

Rate per mile 0.00 Estimate of miles 0

\*III. Data Processing capital outlay includes personal services and materials and services for all new data processing development and all data processing equipment purchases. Lease purchase payments are included here.

IV. Specify the method used to determine indirect costs:

Percent amount approved by a federal granting agency.  
\_\_\_\_\_ % of \_\_\_\_\_

5 % of total direct expenditures less capital outlay.  
(indirect costs = the total of rows 1, 2, and 3 in column G x 5%)

Total indirect costs \$ \$60384.75

\*V. Capital outlay is limited to either 6 percent of the total expenditures certified or \$50,000, whichever is greater. For more information, see the formula provided on page 7 of the instructions. 6 % = \$80,941

\*VI. Total direct expenditures \$ \$1,211,725

VII. Total expenditures certified for consideration in grant.  
(Total of Notes IV and VI) \$ \$1,272,110

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