

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Application of)
Columbia County to Participate in)
the Assessment and Taxation Grant)

RESOLUTION NO. 94-2007
(Grant Document Resolution)

WHEREAS, Columbia County is applying to the Department of Revenue in order to participate in the Assessment and Taxation Grant.

WHEREAS, 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. 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

NOW, THEREFORE, IT IS HEREBY 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 \$1,659,994, 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; and Columbia County designates Ruth Baker, phone number (503) 397-7252, (bakerR@co.columbia.or.us) as the county contact person for this grant application;

DATED at St. Helens, Oregon, this 25th day of April, 2007.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 

Chair

By: _____

Commissioner

By: 

Commissioner

Approved as to form:

By: 

Office of County Counsel

COUNTY Columbia

SUMMARY OF EXPENSES FORM

Expenditures for:	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. A&T Data Processing	G. TOTAL
1. Personal Services	\$362,386	\$395,772	\$6,345	\$225,452	\$194,990	\$43,734	\$1,228,679
2. Materials & Services	\$57,100	\$26,954	\$1,650	\$48,639	\$84,279	\$57,384	\$276,006
3. Cost of Transportation (Do not include in Materials and Services or Capital Outlay)	\$1,000	\$5,000	\$0	\$1,500			\$7,500
4. Capital Outlay (Do not include in Materials and Services)	\$0	\$0	\$0	\$0	\$0	\$72,200	\$72,200
5. Total Direct Expenditures	\$420,486	\$427,726	\$7,995	\$275,591	\$279,269	\$173,318	\$1,584,385

***Include approved ORMAP grant funding.**

6. Check the box that indicates the method your county uses to determine indirect costs:

- 5% of total direct expenditures less capital outlay. Indirect costs = (the total of rows 1, 2, and 3 in column G) X 5%. **OR**
 Percent amount approved by a federal granting agency. (6A) _____ (use a decimal) of (6B) _____

7. From #6 above, the total indirect costs allowed are: \$75,609

8. Total indirect costs and direct expenditures for consideration in the grant: (Sum of #7 above + column G, row 5 above.) \$1,659,994

9. The total budgeted capital outlay limitation imposed by the grant based on the method chosen in #6 above: \$101,349

10. Enter the amount of your total budgeted capital outlay without regard to the limitation imposed by the grant: \$72,200



GRANT APPLICATION STAFFING FORM

COUNTY Columbia

	<u>COLUMN 1</u> Approved FTE Current Year (2006-07)	<u>COLUMN 2</u> Budgeted FTE Coming Year (2007-08)	<u>COLUMN 3</u> Change (Column 2 less Column 1)
A. ASSESSMENT ADMINISTRATION			
Assessor, Deputy, etc.	2.00	2.00	0.00
Assmt. Support Staff, Deed Clerks & Data Entry Staff Total Assessment Administration	4.25	3.50	(0.75)
	6.25	5.50	(0.75)
B. VALUATION-APPRAISAL STAFF			
Chief Appraisers/Appraiser Supervisor	0.00		0.00
Lead Appraisers			
Residential Appraisers	3.50	3.50	0.00
Commercial/Industrial Appraisers	0.25	0.25	0.00
Farm/Forest/Rural Appraisers	0.25	0.25	0.00
Manufactured Structure/Floating Structure Appraisers ..	0.25	0.25	0.00
Personal Property Appraisers	0.25	0.25	0.00
Personal Property Clerk(s)	0.25	0.25	0.00
Sales Data Analyst	0.75	0.75	0.00
Data Gatherers & Appraisal Techs	0.00	0.00	0.00
Total Valuation-Appraisal Staff	5.50	5.50	0.00
C. CLERK/BOPTA STAFF	0.10	0.10	0.00
D. TAX COLLECTION & DISTRIBUTION ADMIN.			
Administration, Deputy, etc.	1.70	1.70	0.00
Support & Collection Staff	1.10	1.10	0.00
Tax Distribution	0.20	0.20	0.00
Foreclosure & Garnishment	0.10	0.10	0.00
Total Tax Collection & Distribution Staff	3.10	3.10	0.00
E. CARTOGRAPHY & GIS ADMINISTRATION			
Cartographic/GIS Supervisor	1.00	1.00	0.00
Lead Cartographer	0.00		0.00
Cartographers	0.75	0.75	0.00
GIS Specialist	1.00	1.00	0.00
Total Cartographic & GIS Staff	2.75	2.75	0.00
F. A&T DATA PROCESSING STAFF	0.45	0.70	0.25
G. TOTAL A&T STAFFING (the sum of A-F above)	18.15	17.65	(0.50)

EXPLANATION OF STAFFING ISSUES

COUNTY Columbia

In this section explain any difference between approved staffing for 2006-07 and budgeted staffing for 2007-08. Explain why any funded positions were unfilled for 2006-07. 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 reported on Form 1 Section B, note that here and include the FTE.

In an effort to keep sustainable staff in this difficult time, the clerical staff was reduced by .75 in the assessor's front office with some re-arranging of staff in the tax collector's staff. The total reduction of staff amounts to .5 because there is a slight increase in the information technology staff due to the conversion of the assessment and taxation computer system to ORCATS.

There were no funded positions unfilled for 2006-07.

In the Assessor's department we budgeted \$2,300 for seasonal help and overtime.

In the tax collector's department we budgeted \$3,300 for seasonal help and overtime..

GENERAL COMMENTS

COUNTY Columbia

Use this form to describe any issue in your budget that needs further clarification. Examples would be significant changes on Form 7, purchase of a new data processing system, salary increases, new car purchases, personal services costs for mapping. You may also use this form to document any miscellaneous comments.

The County is in the second stage of our conversion to ORCATS. We are looking to become more computerized in the appraisal section of the assessor's department which should help a great deal with burden on the clerical staff. But that change will bring its own challenges. We hope to deal well with these opportunities.

The large expense changes on Form 7 are in the cartography section: ORMAP expenses and grants are diminishing and that is reflected in column E.

In the data processing section, we have paid for the bulk of the new ORCATS system and just have a few remaining items to pay for. That also is shown in a reduction of those expenses in column F.



VALUATION-APPRAISAL RESOURCE FORM

COUNTY Columbia

Activities	Number of Accounts by Activity		Number of FTEs by Activity	
	Actual 2006-07	Estimated 2007-08	Actual 2006-07	Estimated 2007-08
1. Real Property Exceptions, Special Assessments, and Exemptions				
New Construction	2,473.00	2,400	2.75	2.75
Zone Changes	10	10	0.10	0.10
Subdivisions, Segregations, Consolidations	280	250	0.35	0.25
Omitted Properties	2	2	0.10	0.10
Special Assessment Qualification and Disqualification	455	450	0.20	0.15
Exemptions	18	10	0.01	0.01
Subtotal	3,238	3,122	3.51	3.36
2. Appeals and Assessor Review				
Assessor Review and Stipulations	53	50	0.10	0.10
BOPTA	39	40	0.12	0.10
Department of Revenue	6	5	0.02	0.02
Magistrate Division -- Tax Court	6	5	0.05	0.05
Regular Division -- Tax Court	0	0	0.00	0.00
Subtotal	104	100	0.29	0.27
3. Real Property Valuation				
Physical Reappraisal				
Recalculation only -- no appraisal review		2,045		0.25
Subtotal		2,045		0.25
4. Business Personal Property (returns mailed)	1,200	1,200	0.28	0.30
5. Ratio			0.75	0.75
6. Continuing Education			0.30	0.30
7. Other Valuation -- Appraisal Activity			0.37	0.27
8. Total Valuation-Appraisal Staff (FTE)			5.50	5.50



TAX COLLECTION/DISTRIBUTION WORK ACTIVITY FORM

COUNTY Columbia

	<u>Number of Accounts by Activity</u>	
	<u>Actual 2006-07</u>	<u>Estimated 2007-08</u>
1. Number of accounts requiring roll corrections		
Business Personal Property	<u>75</u>	<u>75</u>
Personal Property Manufactured Structures	<u>29</u>	<u>25</u>
Real Property	<u>108</u>	<u>100</u>
2. Number of accounts requiring a refund		
Business Personal Property	<u>5</u>	<u>5</u>
Personal Property Manufactured Structures	<u>2</u>	<u>2</u>
Real Property	<u>27</u>	<u>27</u>
3. Number of delinquent tax notices sent		
Business Personal Property	<u> </u>	<u> </u>
Personal Property Manufactured Structures	<u>451</u>	<u>450</u>
Real Property	<u>2,568</u>	<u>2,600</u>
4. Number of foreclosure accounts processed		
Real Property only	<u>35</u>	<u>40</u>
5. Number of accounts issued redemption notices		
Real Property only	<u>6</u>	<u>8</u>
6. Number of warrants	<u>455</u>	<u>450</u>
7. Number of garnishments	<u>0</u>	<u>0</u>
8. Number of seizures	<u>8</u>	<u>8</u>
9. Number of bankruptcies	<u>40</u>	<u>40</u>
10. Number of accounts with an address change processed ..	<u>900</u>	<u>900</u>

11. How many second trimester statements do you mail? 0
12. How many third trimester statements do you mail? 0
13. Does the county contract for lock box service? Yes No
14. Does the county use in-house remittance processing? Yes No
15. If tax collector is combined with another county function, please describe that function.

Treasurer, Finance Director

COUNTY Columbia

**ASSESSMENT AND ADMINISTRATIVE SUPPORT
Work Activity Form**

Numbers by Activity

	Actual 2006-07	Estimated 2007-08
1. Number of Deeds Worked	<u>3,629</u>	<u>3,500</u>

CARTOGRAPHY WORK ACTIVITY FORM

Numbers by Activity

	Actual 2006-07	Estimated 2007-08
1. Number of new tax lots	<u>400</u>	<u>450</u>
2. Number of lot line adjustments	<u>203</u>	<u>200</u>
3. Number of consolidations	<u>53</u>	<u>60</u>
4. Number of new maps	<u>75</u>	<u>100</u>
5. Number of tax code boundary changes	<u>23</u>	<u>20</u>