

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. 11 - 2014  
(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

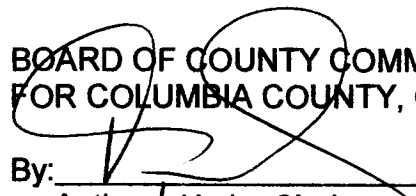
WHEREAS, Columbia County is generally in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312 and other laws requiring equity and uniformity in the system of property taxation, and

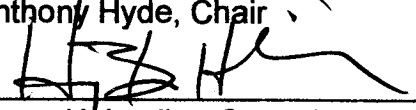
WHEREAS, Columbia County designates Jennifer Cuellar-Smith, phone number (503) 397-7252, ([jennifer.cuellar@co.columbia.or.us](mailto:jennifer.cuellar@co.columbia.or.us)) as the county contact person for this grant document;

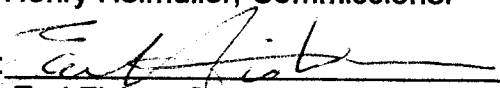
NOW, THEREFORE, IT IS HEREBY RESOLVED Columbia County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application in the amount of \$1,772,036.00, the total expenditure amount for consideration in the grant. If 100 percent is not appropriated, 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 23<sup>rd</sup> day of April, 2014.

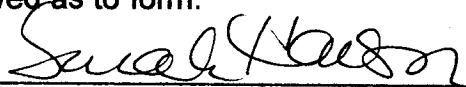
BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

By:   
Anthony Hyde, Chair

By:   
Henry Heimuller, Commissioner

By:   
Earl Fisher, Commissioner

Approved as to form:

By:   
Office of County Counsel



2014-15

Form 7  
Summary of Expenses

County Columbia

| Current Operating Expenses                                     | A.<br>Assessment<br>Administration | B.<br>Valuation | C.<br>BOPTA | D.<br>Tax Collection<br>& Distribution | E.<br>Cartography* | F.<br>A&T Data<br>Processing | TOTALS      |
|----------------------------------------------------------------|------------------------------------|-----------------|-------------|----------------------------------------|--------------------|------------------------------|-------------|
| 1. Personal Services                                           | \$341,129                          | \$573,082       | \$7,012     | \$145,922                              | \$225,842          | \$27,477                     | \$1,320,464 |
| 2. Materials & Services                                        | \$33,128                           | \$51,581        | \$4,235     | \$100,955                              | \$39,844           | \$120,955                    | \$350,598   |
| 3. Transportation                                              | \$1,000                            | \$14,591        | \$0         | \$1,000                                | \$0                | \$0                          | \$16,591    |
| 4. Total Current Operating Expenses<br>(Total Direct Expenses) | \$375,257                          | \$639,254       | \$11,247    | \$247,877                              | \$265,686          | \$148,332                    | \$1,687,653 |

\* Include ORMAP-approved grant funding

Indirect Expenses

|             |
|-------------|
| \$1,687,653 |
| 0.05000     |
| \$84,383    |

5. Total Direct Expenses (line 4) .....

6. If you use the 5 percent method to calculate your indirect expenses, enter .05 in this box. ....

Total Indirect Expenses (line 5 x line 6) .....

6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses, enter that percentage in this box .....

Total Indirect Expenses (line 6A x the direct expense amount for the category/categories that your certificate allows) .....

7. Total Indirect Expenses .....

|          |
|----------|
| 0.00000  |
| \$0      |
| \$84,383 |

Capital Outlay

| Assessment<br>Administration                                                     | Valuation | BOPTA | Tax Collection<br>& Distribution | Cartography | A&T Data<br>Processing | Total Capital<br>Outlay Without<br>Regard to<br>Limitation |
|----------------------------------------------------------------------------------|-----------|-------|----------------------------------|-------------|------------------------|------------------------------------------------------------|
| \$0                                                                              | \$0       | \$0   | \$0                              | \$0         | \$0                    | \$0                                                        |
| 8. Enter the actual capital outlay<br>without regard to limitation.              |           |       |                                  |             |                        | \$1,772,036                                                |
| 9. Total direct and indirect expenses (line 4 + line 7) .....                    |           |       |                                  |             |                        | \$106,322                                                  |
| 10. Direct and indirect expenses x 0.06 .....                                    |           |       |                                  |             |                        | \$106,322                                                  |
| 11. The greater of line 10 or \$50,000 .....                                     |           |       |                                  |             |                        | \$0                                                        |
| 12. Capital outlay (the lesser of line 8 or line 11) .....                       |           |       |                                  |             |                        | \$1,772,036                                                |
| 13. Total expenditures for CAFFA consideration (line 4 + line 7 + line 12) ..... |           |       |                                  |             |                        |                                                            |