

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. 22-2017  
(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 \$2,038,441.00, 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 19<sup>th</sup> day of April, 2017.

BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

By: [Signature]  
Henry Heimuller, Chair

By: [Signature]  
Margaret Magruder, Commissioner

By: [Signature]  
Alex Tardif, Commissioner

Approved as to form:

By: [Signature]  
Office of County Counsel



**Form 1  
Grant Application Staffing  
2017-2018**

<b>Columbia County</b>	<b>Approved FTE Current Year ( 2016-2017 )</b>	<b>Budgeted FTE Coming Year ( 2017-2018 )</b>	<b>Change (Column 2 less Column 1)</b>
<b>A. Assessment Administration</b>			
Assessor, Deputy, etc.	1.75	1.75	0.00
Assmt. Support Staff, Deed Clerks, & Data Entry Staff	3.00	3.00	0.00
<b>Total Assessment Administration</b>	<b>4.75</b>	<b>4.75</b>	<b>0.00</b>
<b>B. Valuation—Appraisal Staff</b>			
Chief Appraisers/Appraiser Supervisor	0.25	0.25	0.00
Lead Appraisers	0.00	0.00	0.00
Residential Appraisers	3.50	3.50	0.00
Commercial/Industrial Appraisers	0.50	0.50	0.00
Farm/Forest/Rural Appraisers	1.50	1.50	0.00
Manufactured Structure/Floating Structure Appraisers	0.15	0.15	0.00
Personal Property Appraisers	0.10	0.10	0.00
Personal Property Clerks	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
<b>Total Valuation—Appraisal Staff</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>
<b>C. Clerk/BOPTA Staff</b>	<b>0.09</b>	<b>0.09</b>	<b>0.00</b>
<b>D. Tax Collection &amp; Distribution Administration</b>			
Administration, Deputy, etc.	0.88	0.90	0.02
Support & Collection Staff	0.67	0.69	0.02
Tax Distribution	0.13	0.13	0.00
Foreclosure & Garnishment	0.09	0.15	0.06
<b>Total Tax Collection &amp; Distribution Staff</b>	<b>1.77</b>	<b>1.87</b>	<b>0.10</b>
<b>E. Cartography &amp; GIS Administration</b>			
Cartographic/GIS Supervisor	0.00	0.00	0.00
Lead Cartographer	0.00	0.00	0.00
Cartographers	0.75	0.75	0.00
GIS Specialist	0.50	0.50	0.00
<b>Total Cartographic &amp; GIS Staff</b>	<b>1.25</b>	<b>1.25</b>	<b>0.00</b>
<b>F. A&amp;T Data Processing Staff</b>	<b>0.30</b>	<b>0.40</b>	<b>0.10</b>
<b>G. Total A&amp;T Staffing (the sum of A–F above)</b>	<b>15.16</b>	<b>15.36</b>	<b>0.20</b>



**Form 2  
Explanation of Staffing Issues  
2017-2018**

**Columbia County**

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 reported on Form 1, Section B, note that here and include the FTE.

The increase in the Tax Collection & Distribution Administration is due to increasing time addressing the condition of the foreclosure properties the county has taken . We will also be able to focus more on the collection of delinquent accounts and the documentation needed for procedures.



**Form 3  
General Comments  
2017-2018**

**Columbia County**

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, etc. You may also use this form to document any miscellaneous comments.

IT costs have increased due to more staffing along with the annual salary increases.



**Form 4  
Valuation—Appraisal Resources  
2017-2018**

**Columbia County**

Activities	Number of Accounts by Activity		Number of FTE by Activity	
	Actual ( 2016-2017 )	Estimated ( 2017-2018 )	Actual ( 2016-2017 )	Estimated ( 2017-2018 )
<b>1. Real Property Exceptions, Special Assessments, and Exemptions</b>				
New Construction	650	850	1.09	1.25
Zone Changes	5	5	0.01	0.01
Subdivisions, Segregations, Consolidations	227	300	0.20	0.25
Omitted Properties	7	10	0.01	0.01
Special Assessment Qualification and Disqualification	153	100	0.47	0.30
Exemptions	23	25	0.04	0.03
Subtotal	1,065	1,290	1.82	1.85
<b>2. Appeals and Assessor Review</b>				
Assessor Review and Stipulations	147	150	0.10	0.10
BOPTA	25	35	0.18	0.15
Department of Revenue	1	1	0.01	0.01
Magistrate Division—Tax Court	2	1	0.01	0.01
Regular Division—Tax Court	0	0	0.00	0.00
Subtotal	175	187	0.30	0.27
<b>3. Real Property Valuation</b>				
Physical Reappraisal	1,543	4,500	3.20	3.30
Recalculation only—no appraisal review	27,653	24,700	0.25	0.25
Subtotal	29,196	29,200	3.45	3.55
<b>4. Business Personal Property (returns mailed)</b>	1,283	1,300	0.33	0.30
<b>5. Ratio</b>			0.83	0.80
<b>6. Continuing Education</b>			0.10	0.10
<b>7. Other Valuation—Appraisal Activity</b>			0.17	0.13
<b>8. Total Valuation—Appraisal Staff (FTE)</b>			7.00	7.00



**Form 5  
Tax Collection/Distribution  
Work Activity  
2017-2018**

**Number of Accounts  
by Activity**

**Columbia County**

	<b>Actual ( 2016-2017 )</b>	<b>Estimated ( 2017-2018 )</b>
<b>1. Number of accounts requiring roll corrections</b>		
Business Personal Property	<u>10</u>	<u>7</u>
Personal Property Manufactured Structures	<u>25</u>	<u>20</u>
Real Property	<u>239</u>	<u>230</u>
<b>2. Number of accounts requiring a refund</b>		
Business Personal Property	<u>10</u>	<u>7</u>
Personal Property Manufactured Structures	<u>25</u>	<u>20</u>
Real Property	<u>239</u>	<u>225</u>
<b>3. Number of delinquent tax notices sent</b>		
Business Personal Property	<u>62</u>	<u>60</u>
Personal Property Manufactured Structures	<u>220</u>	<u>210</u>
Real Property	<u>2,162</u>	<u>2,000</u>
<b>4. Number of foreclosure accounts processed</b>		
Real Property only	<u>43</u>	<u>60</u>
<b>5. Number of accounts issued redemption notices</b>		
Real Property only	<u>20</u>	<u>25</u>
<b>6. Number of warrants</b>	<u>193</u>	<u>185</u>
<b>7. Number of garnishments</b>	<u>0</u>	<u>0</u>
<b>8. Number of seizures</b>	<u>0</u>	<u>0</u>
<b>9. Number of bankruptcies</b>	<u>26</u>	<u>20</u>
<b>10. Number of accounts with an address change processed</b>	<u>5,127</u>	<u>5,000</u>
<b>11. How many second trimester statements do you mail?</b>	<u>0</u>	
<b>12. How many third trimester statements do you mail?</b>	<u>0</u>	
<b>13. Does the county contract for lock box service?</b>	<u>No</u>	
<b>14. Does the county use in-house remittance processing?</b>	<u>Yes</u>	
<b>15. Is the tax collector combined with another county function?</b>	<u>No</u>	

If tax collector is combined with another county function, please describe that function.



**Form 6  
Assessment and Administrative  
Support and Cartography  
Work Activity  
2017-2018**

**Columbia County**

**Assessment and Administrative Support  
Work Activity**

	<b>Numbers by Activity</b>	
	<b>Actual ( 2016-2017 )</b>	<b>Estimated ( 2017-2018 )</b>
<b>1. Number of Deeds Worked</b>	<u>2,835</u>	<u>3,000</u>

**Cartography Work Activity**

	<b>Numbers by Activity</b>	
	<b>Actual ( 2016-2017 )</b>	<b>Estimated ( 2017-2018 )</b>
<b>1. Number of new tax lots</b>	<u>29</u>	<u>200</u>
<b>2. Number of lot line adjustments</b>	<u>109</u>	<u>128</u>
<b>3. Number of consolidations</b>	<u>98</u>	<u>80</u>
<b>4. Number of new maps</b>	<u>1</u>	<u>2</u>
<b>5. Number of tax code boundary changes</b>	<u>7</u>	<u>2</u>



**Form 7  
Summary of Expenses  
2017-2018**

Columbia County

Current operating expenses	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. A&T Data Processing	TOTALS
1. Personal Services	\$430,406	\$690,915	\$8,019	\$170,496	\$134,067	\$48,055	\$1,481,958
2. Materials & Services	\$44,840	\$57,863	\$4,390	\$145,690	\$19,444	\$168,479	\$440,706
3. Transportation	\$500	\$17,708	\$0	\$500	\$0	\$0	\$18,708
4. Total Current Operating Expenses (Total Direct Expenses)	\$475,746	\$766,486	\$12,409	\$316,686	\$153,511	\$216,534	\$1,941,372

\* Include ORMAP-approved grant funding

**Indirect Expenses**

- 5. Total Direct Expenses (line 4) \$1,941,372
- 6. If you use the 5 percent method to calculate your indirect expenses, enter .05 in this box. 0.05  
Total Indirect Expenses (line 5 x line 6). \$97,069
- 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 x the direct expense amount for the category/categories that your certificate allows) \$0
- 7. Total Indirect Expenses \$97,069

**Capital Outlay**

	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography*	A&T Data Processing	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 (line 4 + line 7)							\$2,038,441
10. Direct and indirect expenses x 0.06							\$122,306
11. The greater of line 10 or \$50,000							\$122,306
12. Capital outlay (the lesser of line 8 or line 11)							\$0
13. Total expenditures for CAFFA consideration (line 4 + line 7 + line 12)							\$2,038,441





**Form 8  
Grant Application Resolution  
2017-2018**

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County designates:

**Jennifer Cuellar-Smith**

Name

**503-397-7252**

Telephone

**jennifer.cuellar@co.columbia.or.us**

E-mail Address

as the county contact person for this grant application.

**County Approval**

Signature (Chair/Judge or Appointee)

Title

Date

Printed Name (Chair/Judge or Appointee)



Form 9
Racial and Ethnic Impact Statement

This form is used for informational purposes only and must be included with the grant application
2017-2018

Columbia County

Chapter 600 of the 2013 Oregon Laws require applicants to include with each grant application a racial and ethnic impact statement. The statement provides information as to the disproportionate or unique impact the proposed policies or programs may have on minority persons 1 in the State of Oregon if the grant is awarded to a corporation or other legal entity other than natural persons.

1. The proposed grant project policies or programs could have a disproportionate or unique positive impact on the following minority persons:

Indicate all that apply:

- Women
Persons with Disabilities
African-Americans
Hispanics
Asians or Pacific Islanders
American Indians
Alaskan Natives

2. The proposed grant project policies or programs could have a disproportionate or unique negative impact on the following minority persons:

Indicate all that apply:

- Women
Persons with Disabilities
African-Americans
Hispanics
Asians or Pacific Islanders
American Indians
Alaskan Natives

3. I HEREBY CERTIFY on this 12th day of April, 2017, the information contained on this form and any attachment is complete and accurate to the best of my knowledge.
Mary Ann Guess

1 "Minority persons" are defined in SB 463 (2013 Regular Session) as women, persons with disabilities (as defined in ORS 174.107), African-Americans, Hispanics, Asians or Pacific Islanders, American Indians and Alaskan Natives.