

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. 14-2018
(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

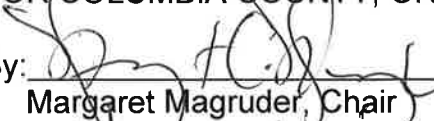
WHEREAS, Columbia County is generally in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312 and other laws requiring equity and uniformity in the system of property taxation, and


WHEREAS, Columbia County designates Jennifer Cuellar-Smith, phone number (503) 397-7252, (jennifer.cuellar@co.columbia.or.us) 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 \$2,124,777.00, 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 25th day of April, 2018.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Margaret Magruder, Chair

By: 
Henry Heilmuller, Commissioner

By: 
Alex Tardif, Commissioner

Approved as to form:

By: 
Office of County Counsel



Form 1 Grant Application Staffing

201 -201

	Column 1 Approved FTE current year (201 -1)	Column 2 Budgeted FTE coming year (201 -1)	Column 3 Change (Column 2 less Column 1)
County <u>COLUMBIA</u>			
A. Assessment administration			
Assessor, deputy, etc.	1.	2.00	0.2
Assmt. support staff, deed clerks and data entry staff	3.00	3.00	0.00
Total assessment administration staff	4.	.00	0.2
B. Valuation and appraisal staff			
Chief appraisers/appraiser supervisor	0.2	1.00	0.
Lead appraisers	0.00	0.00	0.00
Residential appraisers	3. 0	2.3	(1.1)
Commercial/industrial appraisers	0. 0	0. 0	0.00
Farm/forest/rural appraisers.....	1. 0	1.00	(0. 0)
Manufactured structure/floating structure appraisers	0.1	0.1	0.00
Personal property appraisers.....	0.10	0.2	0.1
Personal property clerks.....	0.2	0.00	(0.2)
Sales data analyst.....	0.	0.	0.00
Data gatherers and appraisal techs.....	0.00	0.00	0.00
Total valuation and appraisal staff00	.00	(1.00)
C. Board of Property Tax Appeals (BoPTA)	0.0	0.0	0.00
D. Tax collection and distribution administration			
Administration, deputy, etc.....	0. 0	0. 0	0.00
Support and collection	0.	0. 3	0.14
Tax distribution	0.13	0.2	0.14
Foreclosure and garnishment.....	0.1	0.30	0.1
Total tax collection and distribution	1.	2.30	0.43
E. Cartography and GIS administration			
Cartographic/GIS supervisor.....	0.00	1.00	1.00
Leadcartographers	0.00	0.00	0.00
Cartographers.....	0.	0.00	(0.)
GIS specialists.....	0. 0	0. 0	0.00
Total cartographic and GIS staff	1.2	1. 0	0.2
F. Dedicated IT services for A&T	0.40	0.40	0.00
G. Total assessment and taxation staffing	1 .3	1 .2	(0.0)



Form 2 Explanation of Staffing Issues

201 -201

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.

One appraisal position has been vacant since mid-February and has not been filled due to budget projections. Instead, a review of current assessment priorities has resulted in restructuring of some positions within the office. While 1.00 FTE has been reduced from the appraisal staff, another 1.00 FTE Appraiser position will be changed to an Appraisal Supervisor, the Cartographer/GIS Programmer position will be changed to a GIS Program Manager and there will be a . 0 FTE GIS Technician position added. These changes should not impact valuation goals as technology has increased appraisal production.

In the Tax Office, we have added .43 FTE position and reduced the temps we hire through a temp agency.



Form 3 General Comments

201 -201

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

201 -201

County <u>COLUMBIA</u>	Number of accounts by activity		Number of FTE by activity	
Activities	Actual (201 -1)	Estimated (201 -1)	Actual (201 -1)	Estimated (201 -1)
1. Real property exceptions, special assessments and exemptions				
New construction.....	4	0	1.1	1.2
Zone changes.....	2		0.0	0.01
Subdivisions, segregations, and consolidations..	43	00	0.44	0. 0
Omitted properties			0.01	0.01
Special assessment qualification and disqualification		0	0.11	0.10
Exemptions.....	3	40	0.04	0.04
Subtotal.....	1,2	1,3 0	1. 1	1. 1
2. Appeals and assessor review				
Assessor review and stipulations	0	0	0.04	0.04
BOPTA	42	40	0.30	0.2
Department of Revenue.....	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court.....	0	0	0.00	0.00
Regular Division of the Oregon Tax Court	0	0	0.00	0.00
Subtotal.....	102	100	0.34	0.33
3. Real property valuation				
Physical reappraisal.....	,333	3, 00	3.	2.40
Recalculation only—no appraisal review	22,0 3	23, 0	0.1	0.1
Subtotal.....	2 ,3	2 ,3 0	3. 1	2.
4. Business personal property (returns mailed)	1,14	1,200	0.23	0.2
5. Ratio			0. 0	0. 0
6. Continuing education			0.10	0.10
7. Other valuation—appraisal activity			0.11	0.1
8. Total valuation and appraisal staff (FTE)00	.00



Form 5 Tax Collection and Distribution Work Activity

201 -201

County COLUMBIA

**Number of accounts
by activity**

Actual (201 -1)	Estimated (201 -1)
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1. Number of accounts requiring roll corrections

Business personal property	33	20
Personal property manufactured structures	0	0
Real property		3 0

2. Number of accounts requiring a refund

Business personal property	1	
Personal property manufactured structures		0
Real property	310	2 0

3. Number of delinquent tax notices sent

Business personal property	4	3
Personal property manufactured structures	2 4	34
Real property	2,1	2,100

4. Number of foreclosure accounts processed

Real property only	2	3
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5. Number of accounts issued redemption notices

Real property only	14	20
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6. Number of warrants

	221	200
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7. Number of garnishments.....

	0	2
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8. Number of seizures

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

	31	2
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10. Number of accounts with an address change processed

	,3	, 00
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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

201 -201

County COLUMBIA

**Assessment and administrative support
work activity**

	Numbers by activity	
	Actual (201 -1)	Estimated (201 -1)
1. Number of deeds worked	2, 44	3,000

Cartography work activity

	Numbers by activity	
	Actual (201 -1)	Estimated (201 -1)
1. Number of new tax lots	13	200
2. Number of lot line adjustments	10	200
3. Number of consolidations	0	300
4. Number of new maps	3	3
5. Number of tax code boundary changes	2	2



Form 7 Summary of Expenses

201 -201

County COLUMBIA

Current operating expenses	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
1. Personnel services	44 ,	4 , 3	, 4	21 , 3	1 1,	4 ,	1, 44,34
2. Materials and services	,0 3	,4	4,400	11 , 3	3 ,2	1 , 3 4	4 ,
3. Transportation	00	1 ,4 4	0	00	0	0	1 , 4
4. Total current operating expenses (Total direct expenses)	0 ,2	33,	12, 4	340,1	210,2 2	21 ,223	2,023,

* Include approved grant funding for ORMAP

Indirect expenses

5. Total direct expenses (line 4)	2,023,
6. If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box.	0.0
Total indirect expenses (line 5 multiplied by line 6)	101,1 0
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	101,1 0

Capital outlay

Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	Data Processing Support (IT, AT)	Total capital outlay without regard to limitation
0	0	0	0	0	0	0
8. Enter the actual capital outlay without regard to limitation.						
9. Total direct and indirect expenses (sum of lines 4 and 7)						
10. Direct and indirect expenses multiplied by 0.06						
11. The greater of line 10 or \$50,000.....						
12. Capital outlay (the lesser of line 8 or line 11)						
13. Total expenditures for CAFFA consideration (sum of lines 4, 7, and 12)						
						2,124,
						12 ,4
						12 ,4
						0
						2,124,

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 \$2,124,. 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>JENNIFER CUELLAR</u>	<u>(03) 3 - 2 2</u>	<u>jennifer.cuellar@co.columbia.or.us</u>
Name	Phone	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

RACIAL AND ETHNIC IMPACT STATEMENT

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

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 persons¹ 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. The proposed grant project policies or programs will have no disproportionate or unique impact on minority persons.

If you checked numbers 1 or 2 above, on a separate sheet of paper, provide the rationale for the existence of policies or programs having a disproportionate or unique impact on minority persons in this state. Further provide evidence of consultation with representative(s) of the affected minority persons.

I HEREBY CERTIFY on this _____ day of April, 201, the information contained on this form and any attachment is complete and accurate to the best of my knowledge.

Printed Name: 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.