

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 )

AMENDED  
RESOLUTION NO. 40-2020  
(Grant Document Resolution)

(Amended to Update Grant Expenditure)

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 MaryAnn Guess, phone number (503) 397-0060, ext. 8431 ([maryann.guess@columbiacountyor.gov](mailto:maryann.guess@columbiacountyor.gov)) as the County contact person for this grant document; and

WHEREAS, the Board of County Commissioners adopted Resolution No. 40-2020 approving the Assessment and Taxation Grant for FY 2021; and

WHEREAS, the Columbia County Budget Committee approved the County budget reflecting a change in the CAFFA grant expenditure amount to \$2,277,162;

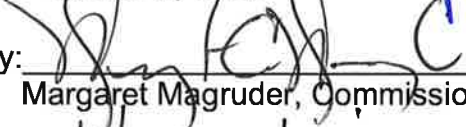
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NOW, THEREFORE, IT IS HEREBY RESOLVED Columbia County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application in the amount of \$2,277,162, the total expenditure amount for consideration 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 21 day of May, 2020.

BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

By:   
Alex Tardif, Chair

By:   
Margaret Magruder, Commissioner

By:   
Henry Heimuller, Commissioner

Approved as to form:

By:   
Office of County Counsel



# Form 1 Grant Application Staffing

**2020-2021**

	Column 1 Approved FTE current year (2019-20)	Column 2 Budgeted FTE coming year (2020-21)	Column 3 Change (Column 2 less Column 1)
County <u>COLUMBIA</u>			
<b>A. Assessment administration</b>			
Assessor, deputy, etc. ....	2.00	2.00	0.00
Assmt. support staff, deed clerks and data entry staff	3.00	2.75	(0.25)
Total assessment administration staff .....	5.00	4.75	(0.25)
<b>B. Valuation and appraisal staff</b>			
Chief appraisers/appraiser supervisor .....	1.00	1.00	0.00
Lead appraisers .....	0.00	0.00	0.00
Residential appraisers .....	2.35	2.35	0.00
Commercial/industrial appraisers .....	0.50	0.50	0.00
Farm/forest/rural appraisers.....	1.00	1.00	0.00
Manufactured structure/floating structure appraisers	0.15	0.15	0.00
Personal property appraisers.....	0.25	0.25	0.00
Personal property clerks.....	0.00	0.25	0.25
Sales data analyst.....	0.75	0.75	0.00
Data gatherers and appraisal techs.....	0.00	0.00	0.00
Total valuation and appraisal staff .....	6.00	6.25	0.25
<b>C. Board of Property Tax Appeals (BoPTA)</b>	0.09	0.09	0.00
<b>D. Tax collection and distribution administration</b>			
Administration, deputy, etc.....	0.90	0.90	0.00
Support and collection .....	0.45	0.45	0.00
Tax distribution .....	0.10	0.10	0.00
Foreclosure and garnishment.....	0.25	0.25	0.00
Total tax collection and distribution .....	1.70	1.70	0.00
<b>E. Cartography and GIS administration</b>			
Cartographic/GIS supervisor.....	1.00	1.00	0.00
Leadcartographers .....	0.00	0.00	0.00
Cartographers.....	0.00	0.00	0.00
GIS specialists.....	1.00	1.00	0.00
Total cartographic and GIS staff .....	2.00	2.00	0.00
<b>F. Dedicated IT services for A&amp;T</b>	0.40	0.40	0.00
<b>G. Total assessment and taxation staffing</b>	15.19	15.19	0.00



# Form 2 Explanation of Staffing Issues

2020-2021

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.



# Form 3 General Comments

2020-2021

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

**2020-2021**

County <u>COLUMBIA</u>	Number of accounts by activity		Number of FTE by activity	
	Actual (2019-20)	Estimated (2020-21)	Actual (2019-20)	Estimated (2020-21)
<b>Activities</b>				
<b>1. Real property exceptions, special assessments and exemptions</b>				
New construction.....	585	700	1.25	1.25
Zone changes.....	4	10	0.01	0.01
Subdivisions, segregations, and consolidations..	139	200	0.40	0.40
Omitted properties .....	25	20	0.06	0.06
Special assessment qualification and disqualification	277	250	0.20	0.20
Exemptions.....	56	60	0.05	0.05
Subtotal.....	<u>1,086</u>	<u>1,240</u>	<u>1.97</u>	<u>1.97</u>
<b>2. Appeals and assessor review</b>				
Assessor review and stipulations .....	22	25	0.02	0.02
BOPTA .....	19	20	0.15	0.15
Department of Revenue.....	2	0	0.01	0.01
Magistrate Division of the Oregon Tax Court.....	1	0	0.00	0.00
Regular Division of the Oregon Tax Court .....	0	0	0.00	0.00
Subtotal.....	<u>44</u>	<u>45</u>	<u>0.18</u>	<u>0.18</u>
<b>3. Real property valuation</b>				
Physical reappraisal.....	2,451	0	1.50	0.00
Recalculation only—no appraisal review .....	26,583	29,500	1.10	2.60
Subtotal.....	<u>29,034</u>	<u>29,500</u>	<u>2.60</u>	<u>2.60</u>
<b>4. Business personal property (returns mailed) .....</b>	<u>1,963</u>	<u>2,200</u>	<u>0.25</u>	<u>0.25</u>
<b>5. Ratio .....</b>			<u>0.70</u>	<u>0.70</u>
<b>6. Continuing education .....</b>			<u>0.10</u>	<u>0.10</u>
<b>7. Other valuation—appraisal activity .....</b>			<u>0.45</u>	<u>0.45</u>
<b>8. Total valuation and appraisal staff (FTE) .....</b>			<u>6.25</u>	<u>6.25</u>



# Form 5 Tax Collection and Distribution Work Activity

**2020-2021**

County COLUMBIA

Number of accounts by activity	
Actual (2019-20)	Estimated (2020-21)

<b>1. Number of accounts requiring roll corrections</b>		
Business personal property .....	20	15
Personal property manufactured structures .....	15	15
Real property .....	71	70
<b>2. Number of accounts requiring a refund</b>		
Business personal property .....	31	28
Personal property manufactured structures .....	42	38
Real property .....	350	300
<b>3. Number of delinquent tax notices sent</b>		
Business personal property .....	40	45
Personal property manufactured structures .....	231	250
Real property .....	1,890	1,950
<b>4. Number of foreclosure accounts processed</b>		
Real property only .....	67	70
<b>5. Number of accounts issued redemption notices</b>		
Real property only .....	25	25
<b>6. Number of warrants .....</b>	243	240
<b>7. Number of garnishments.....</b>	0	2
<b>8. Number of seizures .....</b>	0	0
<b>9. Number of bankruptcies.....</b>	7	5
<b>10. Number of accounts with an address change processed .....</b>	7,334	7,300
<b>11. How many second trimester statements do you mail? .....</b>	0	
<b>12. How many third trimester statements do you mail? .....</b>	0	
<b>13. Does the county contract for lock box service?.....</b>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>14. Does the county use in-house remittance processing? .....</b>		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>15. Is tax collecting combined with another county function? .....</b>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes, describe that function on Form 2.		



**Form 6**  
**Assessment and Administrative**  
**Support and Cartography**  
**Work Activity**

**2020-2021**

County COLUMBIA

**Assessment and administrative support  
work activity**

	<b>Numbers by activity</b>	
	Actual (2019-20)	Estimated (2020-21)
1. Number of deeds worked.....	3,919	3,950

**Cartography work activity**

	<b>Numbers by activity</b>	
	Actual (2019-20)	Estimated (2020-21)
1. Number of new tax lots.....	190	125
2. Number of lot line adjustments .....	125	150
3. Number of consolidations .....	50	100
4. Number of new maps.....	0	2
5. Number of tax code boundary changes.....	4	5





# Form 7 Summary of Expenses

**2020-2021**

County COLUMBIA

	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
<b>Current operating expenses</b>							
1. Personnel services	473,675	753,007	9,300	191,188	252,646	54,895	1,734,711
2. Materials and services	50,480	67,259	5,008	123,507	22,389	145,072	413,715
3. Transportation	200	19,500	0	600	0	0	20,300
4. Total current operating expenses (Total direct expenses)	524,355	839,766	14,308	315,295	275,035	199,967	2,168,726

\* Include approved grant funding for ORMAP

**Indirect expenses**

5. Total direct expenses (line 4) .....	2,168,726
6. If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box. ....	0.05
<b>Total indirect expenses</b> (line 5 multiplied by line 6) .....	108,436
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
<b>Total indirect expenses</b> (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows)	0
7. <b>Total indirect expenses</b> .....	108,436

**Capital outlay**

	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	Data Processing Support (IT, AT)	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 (sum of lines 4 and 7) .....							2,277,162
10. Direct and indirect expenses multiplied by 0.06 .....							136,630
11. The greater of line 10 or \$50,000.....							136,630
12. Capital outlay (the lesser of line 8 or line 11) .....							0
13. Total expenditures for CAFFA consideration (sum of lines 4, 7, and 12).....							2,277,162

# 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 \$2,277,162. 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>MARY ANN GUESS</u>	<u>(503) 397-0060</u>	<u>x8431</u>	<u>maryann.guess@columbiacountyor.g</u>
Name	Phone		ov 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