

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Application of) CORRECTED
Columbia County to Participate in) RESOLUTION NO. 14-2025
the Assessment and Taxation Grant (2025)) (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 MaryAnn Guess, phone number (503) 397-0060, ext. 8431 (maryann.guess@columbiacountyor.gov) as the County contact person for this grant document;

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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 \$2,591,502, 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 14 day of May, 2025.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Kellie Jo Smith, Chair

By: 
Casey Garrett, Commissioner

By: 
Margaret Magruder, Commissioner

Approved as to form:

By: 
Office of County Counsel



Form 1
Grant Application Staffing

2025-2026

County COLUMBIA

	Column 1 Approved FTE current year (2024-25)	Column 2 Budgeted FTE coming year (2025-26)	Column 3 Change (Column 2 less Column 1)
A. Assessment administration			
Assessor, deputy, etc.	2.00	1.50	(0.50)
Assmt. support staff, deed clerks and data entry staff	2.00	2.00	0.00
Total assessment administration staff	4.00	3.50	(0.50)
B. Valuation and appraisal staff			
Chief appraisers/appraiser supervisor	1.00	1.00	0.00
Lead appraisers.....	0.00	1.00	1.00
Residential appraisers	2.75	1.75	(1.00)
Commercial/industrial appraisers	0.50	0.25	(0.25)
Farm/forest/rural appraisers.....	0.25	0.50	0.25
Manufactured structure/floating structure appraisers	0.25	0.25	0.00
Personal property appraisers.....	0.25	0.25	0.00
Personal property clerks.....	1.00	1.00	0.00
Sales data analyst.....	0.75	0.50	(0.25)
Data gatherers and appraisal techs	0.00	0.00	0.00
Total valuation and appraisal staff	6.75	6.50	(0.25)
C. Board of Property Tax Appeals (BoPTA)	0.09	0.09	0.00
D. Tax collection and distribution administration			
Administration, deputy, etc.....	0.90	0.85	(0.05)
Support and collection	1.85	0.65	(1.20)
Tax distribution	0.20	0.20	0.00
Foreclosure and garnishment.....	0.25	0.25	0.00
Total tax collection and distribution	3.20	1.95	(1.25)
E. Cartography and GIS administration			
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.....	1.25	2.00	0.75
Total cartographic and GIS staff	2.25	3.00	0.75
F. Dedicated IT services for A&T	0.60	0.60	0.00
G. Total assessment and taxation staffing	16.89	15.64	(1.25)



Form 2 Explanation of Staffing Issues

2025-2026

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.

We had a retirement on the Assessment side in September 2024. We are looking to fill this position on our cartography side knowing that our GIS Manager is retiring in the next 2-3 years.

In the Tax Office the increase in staff was not approved for the 2024-25 budget. We made changes to our duties. The Tax office is combined with the Finance Office.



Form 3 General Comments

2025-2026

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

2025-2026

County	COLUMBIA	Number of accounts by activity		Number of FTE by activity	
		Actual (2024-25)	Estimated (2025-26)	Actual (2024-25)	Estimated (2025-26)
Activities					
1. Real property exceptions, special assessments and exemptions					
New construction.....	1,965	2,000	2.50	2.50	
Zone changes.....	34	20	0.05	0.05	
Subdivisions, segregations, and consolidations..	48	50	0.10	0.10	
Omitted properties	22	10	0.05	0.05	
Special assessment qualification and disqualification	240	150	0.30	0.30	
Exemptions.....	163	75	0.10	0.10	
Subtotal.....	2,472	2,305	3.10	3.10	
2. Appeals and assessor review					
Assessor review and stipulations	201	150	0.15	0.00	
BOPTA	3	5	0.01	0.00	
Department of Revenue.....	0	0	0.00	0.00	
Magistrate Division of the Oregon Tax Court.....	1	1	0.04	0.00	
Regular Division of the Oregon Tax Court	0	0	0.00	0.00	
Subtotal.....	205	156	0.20	0.00	
3. Real property valuation					
Physical reappraisal.....	688	300	1.00	0.00	
Recalculation only—no appraisal review	29,208	29,596	0.30	0.00	
Subtotal.....	29,896	29,896	1.30	0.00	
4. Business personal property (returns mailed)	1,297	1,325	0.05	0.00	
5. Ratio			0.75	0.00	
6. Continuing education			0.10	0.00	
7. Other valuation—appraisal activity			1.00	0.00	
8. Total valuation and appraisal staff (FTE)			6.50	3.10	



Form 5
Tax Collection and Distribution
Work Activity

2025-2026

County COLUMBIA

	Number of accounts by activity	
	Actual (2024-25)	Estimated (2025-26)
1. Number of accounts requiring roll corrections		
Business personal property	3	5
Personal property manufactured structures	4	5
Real property	43	45
2. Number of accounts requiring a refund		
Business personal property	19	20
Personal property manufactured structures	82	80
Real property	521	500
3. Number of delinquent tax notices sent		
Business personal property	34	35
Personal property manufactured structures	249	300
Real property	1,655	1,600
4. Number of foreclosure accounts processed		
Real property only	145	140
5. Number of accounts issued redemption notices		
Real property only	9	8
6. Number of warrants	257	250
7. Number of garnishments	0	0
8. Number of seizures	0	0
9. Number of bankruptcies	2	3
10. Number of accounts with an address change processed	5,695	5,700
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?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
14. Does the county use in-house remittance processing?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
15. Is tax collecting combined with another county function?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, describe that function on Form 2.		



Form 6
Assessment and Administrative
Support and Cartography
Work Activity

2025-2026

County COLUMBIA

**Assessment and administrative support
work activity**

Numbers by activity		
	Actual (2024-25)	Estimated (2025-26)
1. Number of deeds worked.....	3,025	3,100

Cartography work activity

Numbers by activity		
	Actual (2024-25)	Estimated (2025-26)
1. Number of new tax lots.....	57	80
2. Number of lot line adjustments	84	125
3. Number of consolidations.....	26	30
4. Number of new maps.....	0	1
5. Number of tax code boundary changes.....	4	5

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 \$2,591,502. 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) 397-7331</u>	<u>maryann.guess@columbiacountyor.g</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

	A&T computers
Personal Services	82,133
Materials and Services	108,000
Cost of Transportation	
Capital Outlay	
Total Direct Exp	190,133

actual budget

Prof Fees-Temp Services	6,000
Membership Dues	300
Advertising-Legal	774
Telephones	
Office Supplies	1,000
Prof Fees-Statement Mailing	14,500
gen ins & audit & office supplies	10,000
rent/utilities	12,000
clerk fees	6,000
publication-foreclosure/print	2,500
	92,427

computers-Assessor/GIS	108,000
computers-Tax	0,000
Copier Maintenance	-
Computer Equip	-
Computer Softwr-ORCATS	108,000
	176,500

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