

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

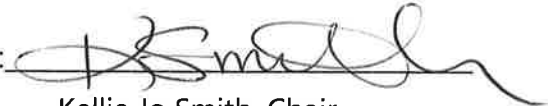
WHEREAS, Columbia County designates MaryAnn Guess, phone number (503) 397-0060, ext. 8431 (maryann.guess@columbiacountyor.gov) as the County contact person for this grant document;

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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 <u>COLUMBIA</u>	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
Lead cartographers	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

2025-2026County 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 <u>COLUMBIA</u>	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)
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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
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5. Number of accounts issued redemption notices

Real property only	9	8
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6. Number of warrants

257	250
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7. Number of garnishments

0	0
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8. Number of seizures

0	0
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9. Number of bankruptcies

2	3
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10. Number of accounts with an address change processed

5,695	5,700
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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?
☐ 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**

2025-2026

County COLUMBIA

Assessment and administrative support work activity

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

Cartography work activity

	<u>Numbers by activity</u>	
	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 7 Summary of Expenses

2025-2026

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	594,332	795,419	25,297	301,221	309,593	82,133	2,107,995
2. Materials and services	42,555	36,571	650	92,077	60,886	108,000	340,739
3. Transportation	0	19,013	0	350	0	0	19,363
4. Total current operating expenses (Total direct expenses)	636,887	851,003	25,947	393,648	370,479	190,133	2,468,097

* Include approved grant funding for ORMAP

Indirect expenses

5. Total direct expenses (line 4)	2,468,097
6. If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box.	0.05
Total indirect expenses (line 5 multiplied by line 6)	123,405
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	123,405

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)							2,591,502
10. Direct and indirect expenses multiplied by 0.06							155,490
11. The greater of line 10 or \$50,000.....							155,490
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).....							2,591,502

Expenditures For: 2025-2026		Tax Coll & Distribution		Cartography		A&T DP		Total		salary		difference		2,468,096		cuffs	
Personal Services	Assessmnt Admin	Valuation	BOPTA	Distribution	Cartography	A&T DP	Total	2,107,995	2,107,995	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Materials and Services	594,332	795,419	25,297	301,221	309,593	82,133	340,738	2,107,995	2,107,995	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Cost of Transportation	42,555	36,571	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Capital Outlay	-	19,013	-	350	-	-	19,363	19,363	19,363	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Total Direct Exp	636,887	851,003	25,947	393,648	370,479	190,133	2,468,096	2,468,096	2,468,096	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
5% indirect costs	-	-	-	-	-	-	123,405	123,405	123,405	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
less capital outlay	-	-	-	-	-	-	2,591,501	2,591,501	2,591,501	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Formulas		INPUT HERE				155,490		155,490	155,490	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Assessmnt Admin		Personal Services		Materials and Services		ASSESSORS		ASSESSORS		Admin		Valuation		GIS		2,429,720	
Personal Services	594,332	795,419	25,297	301,221	309,593	82,133	340,738	2,107,995	2,107,995	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Materials & Servs(less mileage)	20,200	20,200	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Rent (utilities & maint)	22,355	22,355	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Cost of Trans(mileage)	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Capital Outlay	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Total Direct Exp	636,887	851,003	25,947	393,648	370,479	190,133	2,468,096	2,468,096	2,468,096	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Valuation		Melinda Gartman		144,746		1.00		144,746	144,746	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Personal Services	795,419	795,419	25,297	301,221	309,593	82,133	340,738	2,107,995	2,107,995	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Materials and Services	9,248	9,248	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Rent (utilities & maint)	22,323	22,323	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Cost of Transportation	19,013	19,013	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Capital Outlay	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Total Direct Exp	851,003	851,003	25,947	393,648	370,479	190,133	2,468,096	2,468,096	2,468,096	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
BOPTA		Carmel L		125,918		1.00		125,918	125,918	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Personal Services	25,297	25,297	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Materials and Services	850	850	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Cost of Transportation	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Capital Outlay	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Total Direct Exp	25,947	25,947	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
BOPTA exp		Dobbe K		195,605		0.09		17,005	17,005	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Personal Services	25,297	25,297	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Materials and Services	850	850	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Cost of Transportation	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Capital Outlay	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Total Direct Exp	25,947	25,947	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
BOPTA exp		Barbara F		85,487		0.09		7,692	7,692	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Personal Services	25,297	25,297	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Materials and Services	850	850	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Cost of Transportation	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Capital Outlay	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Total Direct Exp	25,947	25,947	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
BOPTA exp		Brt Members		650		100-404		-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Personal Services	25,297	25,297	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Materials and Services	850	850	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Cost of Transportation	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Capital Outlay	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Total Direct Exp	25,947	25,947	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
BOPTA exp		compsoftw		100-404		100-402		-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Personal Services	25,297	25,297	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Materials and Services	850	850	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Cost of Transportation	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Capital Outlay	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Total Direct Exp	25,947	25,947	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
BOPTA exp		BOPTA exp		100-402		100-402		-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Personal Services	25,297	25,297	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Materials and Services	850	850	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Cost of Transportation	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Capital Outlay	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Total Direct Exp	25,947	25,947	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
BOPTA exp		Total BOPTA		103,722		25,297		129,019	129,019	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Personal Services	25,297	25,297	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Materials and Services	850	850	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Cost of Transportation	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Capital Outlay	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Total Direct Exp	25,947	25,947	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
BOPTA exp		Total BOPTA		103,722		25,297		129,019	129,019	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Personal Services	25,297	25,297	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Materials and Services	850	850	650	92,077	60,896	108,000	340,738	340,738	340,738	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Cost of Transportation	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Capital Outlay	-	-	-	-	-	-	-	-	-	100-02	100-03	100-04	100-05	100-06	100-07	100-08	100-09
Total Direct Exp	25,947	25,947	650	92,077	60,896	108,000	340,738										

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

actual budget

clarifications

S:\ACCTGI\Grants\A&T CAFF\AFY2025-26 CAFFA

Prof Fees-Temp Services	6,000
Membership Dues	300
Advertising-Legal	7,794
telephones	
Office Supplies	1,000
Prof Fees-Statement Mailing	14,500
gen ins & audit & office supplies	10,600
rent/utilities	23,350
clerk's fees	8,000
publication-foreclosure/print	2,500
	<u>92,427</u>
computers-Assessor/GIS	125,700
computers-Tax	10,000
Copier Maintenance	-
Computer Equip	-
Computer Softwr-ORCATS	108,000
	<u>178,559</u>