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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. 41-01  
(Grant Document Resolution)

WHEREAS, Columbia County is applying to the Department of Revenue in order to participate in the Assessment and Taxation Grant. This grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.027, 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 308.027, 308.232, 308.234, Chapters 309, 310, 311, 312 and other laws requiring equity and uniformity in the system of property taxation; where the County is not in compliance, a plan or an amended plan has been or is being submitted to the Department for approval; where there is a plan in place, the County is in compliance with the plan as approved by the Department of Revenue; and

WHEREAS, the Property Tax Grant Document has been reviewed by the county governing body and constitutes the county's program to maintain and achieve compliance with the requirements of the Oregon property tax system; and Columbia County designates Tom Linhares, phone number (503) 397-2240, as the county contact person for this grant document.

NOW, THEREFORE, IT IS HEREBY RESOLVED that Columbia County apply to the Department of Revenue to participate in the Assessment and Taxation grant and that the County 2001 Property Tax Grant Document, be submitted along with a copy of this resolution as evidence of the County's program to maintain compliance with the requirements of the Oregon property tax system.

Dated at St. Helens, Oregon this 2nd day of May, 2001.

BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

By: *Rita M. Bernhard*  
Rita Bernhard, Chair

Approved as to form:

By: *Sarah Tyson*  
Office of County Counsel

By: *not present*  
Anthony Hyde, Commissioner

By: *Joe Corsiglia*  
Joe Corsiglia, Commissioner

RESOLUTION NO. 41-01

## Grant Application Staffing Report

County <u>Columbia</u>	1 Approved FTEs Current Year (2000-2001)	2 Budgeted FTEs Coming Year (2001-2002)	3 Change Approved & Budgeted (Col. 2 less Col. 1)
<b>A. ASSESSMENT ADMINISTRATION</b>			
Assessor, Deputy, etc.	1.00	1.00	0.00
Support Staff	4.00	4.00	0.00
<b>Total Assessment Administration</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<b>B. VALUATION-APPRAISAL STAFF</b>			
Chief Appraiser/Appraisal Supervisors	1.00	1.00	0.00
Lead Appraisers			
Residential Appraisers	3.50	4.00	0.50
Commercial/Industrial Appraisers	0.25	0.25	0.00
Farm/Forest/Rural Appraisers			
Manufactured Structure Appraisers			
Personal Property Appraisers	0.25	0.25	0.00
Personal Property Clerk(s)			
Sales Data Analyst	0.75	0.75	0.00
Other Appraisers/Technicians			
<b>Total Valuation-Appraisal Staff</b>	<b>5.75</b>	<b>6.25</b>	<b>0.50</b>
<b>C. CLERK/BOPTA STAFF*</b>	<b>0.10</b>	<b>0.10</b>	<b>0.00</b>
<b>D. TAX COLLECTION STAFF</b>			
Real Property	1.60	1.70	0.10
Personal Property	0.50	0.50	0.00
Tax Distribution	0.19	0.50	0.31
<b>Total Tax Collection Staff</b>	<b>2.29</b>	<b>2.70</b>	<b>0.41</b>
<b>E. CARTOGRAPHY STAFF</b>			
Cartographic Supervisor	1.00	1.00	0.00
Lead Cartographer			
Support Staff	0.25	0.25	0.00
Deed or Abstract Clerk	1.00	1.00	0.00
<b>Total Cartography Staff</b>	<b>2.25</b>	<b>2.25</b>	<b>0.00</b>
<b>F. A&amp;T DATA PROCESSING STAFF</b>	<b>0.18</b>	<b>0.35</b>	<b>0.17</b>
<b>TOTAL A&amp;T STAFFING</b>	<b>15.57</b>	<b>16.65</b>	<b>1.08</b>

\*Show only clerk's office staff allocated to the BOPTA function on this line.

## EXPLANATION OF ALL STAFFING CHANGES

### Columbia

Please explain in this section any difference between actual staffing and budgeted staffing for 2000-2001. Also explain why any funded positions were unfilled for 2000-2001.

1) The original Grant document for 2000-01 was based on a new appraisal position to replace one of three positions eliminated in 1997. Upon request from the Budget Committee it was agreed that this position would not be filled until January 1, 2001 to save some money. The Grant Document was revised on May 18, 2000 to reflect this reduction and a note was added to the bottom section of this page explaining the change and the Summary of Expenses was revised to reflect the reduced expenditures. However, the Grant Application Staffing Report and Valuation Appraisal Staffing by Work Activity page were not updated. Thus the "Approved FTE's Current Year (2000-01)" section of the Grant Application Staffing Report and the "Total from page 9, Section B (Total Valuation-Appraisal Staff) of the Valuation Appraisal Staffing by Work Activity page indicate the reduced FTE, as revised, to reflect a total Valuation-Appraisal Staff of 5.75 FTE, which is .50 FTE less than what was reported on these same pages last year.

Please explain in this section any difference between approved staffing for 2000-2001 and budgeted staffing for 2001-2002.

- 1) Increase in residential appraisers, from 3.50 FTE to 4.00 FTE, see note above.
- 2) Increase in tax distribution staff from .19 FTE to .50 FTE is not so much an increase in staffing as it is a correction in the amount of time allocated to assessment and taxation. The County Treasurer was under the impression in previous years that she was only supposed to count her time distributing property taxes to the County. Re-calculating her time using the amount of time spent distributing property taxes to all taxing districts resulted in an increase in the FTE allocation to assessment and taxation.
- 3) The increase in real property tax collection is primarily a function of the Director of Finance and Taxation becoming more involved in tax collection after spending the first 2 1/2 years on the job concentrating on the accounting/budget side of the job.
- 4) The increase in A & T Data Processing Staff is a result of a new position being added to the Information Technology Department, with 10 percent allocated to assessment & taxation. Also, the allocation of IT FTE to A & T (kinda sings doesn't it?), may have been low last year.

## Valuation Appraisal Staffing by Work Activity Instructions

Fill in the actual and estimated number of Valuation-Appraisal FTEs or decimal fractions of these FTEs involved in the activities listed below. Use "Other Valuation-Appraisal Activity" (line 7) to balance the total number of FTEs on this form to the total on page 9,

Section B. Also provide the actual and estimated number of accounts for each activity.

Examples of "Other Valuation-Appraisal Activity" may be such things as record filing, tech group activities, or taxpayer assistance.

**2001-2002**

County: <u>          Columbia          </u>	Number of Accounts by Activity		Number of FTEs by Activity	
<b>Activities</b>	Actual 2000 -2001	Estimated 2001-2002	Actual 2000 -2001	Estimated 2001-2002
<b>1. Real Property Exceptions</b>				
New Construction .....	1378	1375	1.75	1.75
Zone Changes .....	10	10		
Subdivision, Segregations, Consolidations .....	523	500	0.42	0.45
Omitted Properties .....	14	15		
Special Assessment Qualification and Disqualification .....	6478	6478	0.22	0.25
Exemptions .....	1735	1735	0.01	0.01
Subtotal .....	<b>10138</b>	<b>10113</b>	<b>2.40</b>	<b>2.46</b>
<b>2. Appeals</b>				
BOPTA .....	101	100	0.07	0.07
Department of Revenue .....	2	5		
Magistrate .....	10	15	0.01	0.01
Tax Court .....	0	2		
Subtotal .....	<b>113</b>	<b>122</b>	<b>0.08</b>	<b>0.08</b>
<b>3. Real Property Revaluation</b>				
Physical Reappraisal .....	850	2235	0.79	1.26
Recalculation .....	0	0		
Subtotal .....	<b>850</b>	<b>2235</b>	<b>0.79</b>	<b>1.26</b>
<b>4. Personal Property</b> .....	693	693	0.25	0.25
<b>5. Ratio</b> .....			0.49	0.50
<b>6. Continuing Education</b> .....			0.18	0.20
<b>7. Other Valuation-Appraisal Activity</b> .....			1.56	1.50
<b>8. Total</b> .....			<b>5.75</b>	<b>6.25</b>
Total from page 9, Section B (Total Valuation-Appraisal Staff) .....			5.75	6.25

**SUMMARY OF EXPENSES  
PROPERTY TAX PROGRAM**

Columbia County

**2001-2002**

EXPENDITURES FOR:	A ASSESSMENT ADMINISTRATION	B VALUATION	C BOARD OF PROPERTY TAX APPEALS (BOPTA)	D TAX COLLECTION AND DISTRIBUTION	E CARTOGRAPHY	F A&T DATA PROCESSING	G TOTAL
1 Personal Services * I	\$277,936	\$360,112	\$5,277	\$144,234	\$135,478	\$13,800	\$936,837
2 Materials and Services * I	\$16,440	\$2,812	\$3,675	\$15,390	\$62,334	\$54,893	\$155,544
3 Cost of Transportation * II <small>(Do not include in Materials and Services or Capital Outlay)</small>		\$3,240					\$3,240
4 Capital Outlay <small>(Do not include in Materials and Services)</small>		\$130				\$2,100	\$2,230
<b>5 TOTAL</b>							
Direct Expenditures	\$294,376	\$366,294	\$8,952	\$159,624	\$197,812	\$70,793	\$1,097,851

NOTES:

\*I. Do not include any amount that is included in capital outlay.

II. Specify the method used to determine cost of transportation:

The estimate of the actual cost of operating the vehicle for a 12 month period plus a depreciation allowance for the useful life of the vehicle.

The rate per mile used in the county with an estimate of miles to be driven:

Rate per mile \_\_\_\_\_ Estimate of miles \_\_\_\_\_

\*III. Data Processing capital outlay includes personal services and materials and services for all new data processing development and all data processing equipment purchases. Lease purchase payments are included here.

IV. Specify the method used to determine indirect costs:

Percent amount approved by a federal granting agency.

\_\_\_\_\_ % of \_\_\_\_\_

5 percent of total direct expenditures less capital outlay.  
(indirect costs = the total of rows 1, 2, and 3 in column G x 5%)

Total indirect costs \$ \$54781.05

\*V. Capital outlay is limited to either 6 percent of the total expenditures certified or \$50,000, whichever is greater. For more information, see the formula provided in the instructions. Six percent = \$ \$69,158

\*VI. Total direct expenditures \$ \$1,097,851

VII. Total expenditures certified for consideration in grant.  
(Total of Notes IV and VI) \$ \$1,152,632

### COLUMBIA COUNTY ASSESSOR, 2001-02 BUDGET PROPOSAL

Line Item	Item	Name	Salary Range	Salary	10 Percent Reduction
10-02 County Assessor					
4001	Assessor	Tom Linhares		\$58,500	\$57,326
4003	Deed Clerk	Linda Hoerauf	16 step 3 & 4	\$25,636	\$25,636
4006	Clerk I	Vacant	16 step 1 & 2	\$22,032	
4008	Appraiser II	Sandi Mason	22 step 6	\$21,432	\$17,860
4009	Clerk II	Laurie Lofquist	18 step 6 + 6%	\$32,618	\$32,618
4011	Data Ananlyst	Jeff Benham	28 step 6 + 6%	\$47,141	\$47,141
4013	Appraiser II	Alan King	26 step 6 + 6%	\$43,841	\$43,841
4016	Appraiser I (trainee)	Debi Miller	18 step 6/ 22 -3 +2%	\$31,685	
4018	Appraiser II	Mike Simpson	26 step 1	\$34,521	\$34,521
4019	Cartographer	Joe Flori	26 step 6 + 6%	\$43,841	\$43,841
4020	Clerk I	Nancy Sullivan	16 step 2 & Step 3	\$24,801	\$24,801
4023	Office Deputy	Linda Strawn	24 step 5 & 6 + 2%	\$38,283	\$38,283
4025	Chief Appriaser	Sue Poling	8 step 3 & 4	\$44,906	\$44,906
4027	Appraiser II	Judy Gettman	26 step 6 + 6%	\$43,841	\$43,841
4029	Appraiser II			\$0	\$0
4085	Part-Time			\$7,000	
	Sub-Total			\$520,078	\$454,615
COLA		1.03 Administration		\$176,234	\$153,028
PERS		0.0976 Valuation		\$252,935	\$214,250
FICA		0.0765 Cartography		\$90,909	\$87,337
		Total		\$520,078	\$454,615
4101	PERS	Administration		\$28,807	\$25,013
		Valuation		\$40,200	\$33,876
		Cartography		\$14,860	\$14,276
		Total		\$83,866	\$73,165
4102	FICA	Administration		\$13,482	\$11,707
		Valuation		\$19,350	\$16,390
		Cartography		\$6,955	\$6,681
		Total		\$39,786	\$34,778
4104	Health Insurance	Administration		\$58,889	\$47,337
		Valuation		\$46,874	\$35,322
		Cartography		\$22,484	\$22,484
		Total		\$128,247	\$105,143
	Worker's Compensatio	Administration		\$525	\$456
		Valuation		\$754	\$638
		Cartography		\$271	\$260
		Total		\$1,550	\$1,355
Total	Personal Services			\$773,526	\$669,056
4330	Drafting Supplies			\$46,500	\$500
4350	Rain-Gear			\$100	\$100
4631	Appraisal Information			\$300	\$300
4633	Aerial Photos			\$0	\$0
4710	Mileage			\$500	\$500

## COLUMBIA COUNTY ASSESSOR, 2001-02 BUDGET PROPOSAL

4715	Auto Expense	\$5,000	\$3,000
4720	Conference/Training	\$6,549	\$4,549
4730	Dues	\$200	\$200
<b>Total</b>	<b>Materials &amp; Services</b>	<b>\$59,149</b>	<b>\$9,149</b>

Capital Outlay:			
5002	Drafting Equipment Digital Camera/Color Printer		
	<b>Sub-Total, Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>

<b>Total</b>	<b>Assessors Office</b>		<b>\$832,675</b>	<b>\$678,205</b>
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### 10-03 Finance & Tax

4002	Finance Director	Ruth Baker	.50 FTE	\$32,254
4003	Accountant	Sally Cicerchi	.10 FTE	\$3,619
4004	Accounting Clerk	Sharmel Evans	.10 FTE	\$2,885
4005	Accounting Clerk	New	.5 FTE	\$12,500
4006	Deputy Tax Collector	Michele McCarth	1.00 FTE	\$37,154
	Part Time			\$9,000
	Overtime			\$0

<b>Sub-Total</b>				<b>\$97,411</b>
4101	PERS			\$14,451
4102	FICA			\$7,452
4104	Health Insurance			\$14,161
	Worker's Compensation			\$0
<b>Sub-Total</b>	<b>Sub-Total</b>			<b>\$133,475</b>

### Tax Collection Data Processing

4588	Filelity Bond			\$250
4551	Forsclosure Search			\$2,000
4730	Dues			\$130
4553	Microfiche Service			\$2,000
4554	Tax Statement Printing			\$700
4555	Tax Statement Mailing Service			\$1,500
4516	Reference Materials			
4540	Machine Repairs			\$4,100
4541	Tech Assistance			\$45,000
4710	Mileage			\$500
4720	Conference & Training			\$2,000
<b>Sub-Total</b>	<b>Material &amp; Services</b>			<b>\$58,180</b>

	Tax Collection	\$9,080
	Data Processing	\$49,100

<b>Total</b>	<b>Finance &amp; Tax</b>		<b>\$191,655</b>
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### 10-04 County Clerk

4001	County Clerk			
4005	Admin Assistant	Gale Farmer	.10 FTE	\$3,310

## COLUMBIA COUNTY ASSESSOR, 2001-02 BUDGET PROPOSAL

4006	Recording Clerk		
	PERS		\$541
	FICA		\$253
	Health Insurance		\$1,173
<b>Total</b>	<b>County Clerk</b>		<b>\$5,277</b>

### 10-10 County Treasurer

4001	Treasurer	Paulette Kuiper	.40 FTE		\$6,435
4002	Deputy Treasurer	Sharmel Evans	.10 FTE		\$2,812
4101	PERS				\$1,052
4102	FICA				\$460
4104	Health Insurance				
	Sub-Total				\$10,759
4510	Fidelity Bond				\$0
4710	Mileage				\$75
4711	Dues				
4720	Training & Conferences				\$500
	Telephone				\$0
	Sub-Total				\$575
<b>Total</b>	<b>Treasurers Office</b>				<b>\$11,334</b>

### 10-45 General Services

4310	Telephone			\$4,200
4320	Postage			\$9,651
4321	Central Supplies			\$5,500
4322	Copy Machine Repairs			\$7,337
	Sub-Total			\$26,688
		Administration		\$4,824
		Appraisal		\$2,412
		Tax Collection		\$3,618
		Cartography		\$15,834
5011	Office Equipment			\$130
5014	Computer Equipment			
	Sub-Total			\$130
		Administration		
		Valuation		\$130
		Cartography		
		Tax		
<b>Total</b>	<b>General Services</b>			<b>\$26,818</b>

10-	Information Technology	Personal Service	.10 FTE		\$8,901
		Sally Cicerhci	.10 FTE		\$4,899
		Sub-Total			\$13,800
		Materials & Services			\$5,793



# COLUMBIA COUNTY ASSESSOR, 2001-02 BUDGET PROPOSAL

Capital Outlay \$2,100

Total Information Technology \$21,693

## 10-60 Non-Departmental

4322	Newspaper Subscriptions	\$134
4588	Vehicle Insurance	\$2,540
4601	Advertising	\$2,050
4754	BOPTA	\$3,675
	Sub-Total	\$8,399

	Administration	\$67
	Appraisal	\$2,540
	Tax Collection	\$2,117
	BOPTA	\$3,675

Vehicle Depreciation \$0

Total Non-Departmental Total \$8,399

Total, A & T \$1,097,852

# COLUMBIA COUNTY ASSESSOR 2001-02 BUDGET PROPOSAL

**SUMMARY:**

	Administration	Valuation	BOE/BORR	Tax Collection	Cartography	Data Processing	Total
Personal Services	\$277,936	\$360,112	\$5,277	\$144,234	\$135,478	\$13,800	\$936,838
Materials & Services	\$16,440	\$2,812	\$3,675	\$15,390	\$62,334	\$54,893	\$155,544
Transportation		\$3,240	\$0	\$0	\$0	\$0	\$3,240
Capital Outlay	\$0	\$130	\$0	\$0	\$0	\$2,100	\$2,230
<b>Total</b>	<b>\$294,376</b>	<b>\$366,294</b>	<b>\$8,952</b>	<b>\$159,624</b>	<b>\$197,812</b>	<b>\$70,793</b>	<b>\$1,097,852</b>