

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. 23-02
(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 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 2002 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 17th of April, 2002.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: [Signature]
Chair

By: (Not Present)
Commissioner

By: [Signature]
Commissioner

Approved as to form:

By: [Signature]
Office of County Counsel

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2002-2003

*Property Tax Program
Grant Application Forms
and Instructions*

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Approved as to form:

By: [Signature]
Office of County Counsel
S:\COUNSEL\ASSESSOR\A&T\2002.res.wpd

InterOffice Memo

Date: April 17, 2002

To: Columbia County Board of Commissioners

From: Tom Linhares, County Assessor

Subject: Columbia County 2002-03 Property Tax Program Grant Application

On Wednesday's Consent Agenda is the 2002-03 Assessment & Taxation Grant. Since it is on the consent agenda I thought I would provide you with some information ahead of time so that you can feel comfortable approving the Grant.

As you know the County must certify every year that it is budgeting sufficient funds and managing the various offices efficiently enough to ensure that the assessment and taxation functions that are required by state statute and Department of Revenue administrative rule are being complied with. If approved we will be eligible to receive County Assessment Function Funding Assistance (CAFFA) revenues next fiscal year. We are estimating these funds will total \$420,000.

Enclosed for your review are the following:

- ◆ Copy of Resolution 23-02 for your consideration
- ◆ Analysis of Assessment & Taxation Funding, Increased Costs vs. Revenue
- ◆ Comparison of County Assessment Function Funding (CAFFA) Contributions v. Reimbursements, 2001-02
- ◆ 2002-03 Property Tax Program Grant Application
- ◆ Columbia County Assessment & Taxation Function, 2002-03 Budget
- ◆ 2002-03 Property Tax Program Grant Application forms and Instructions

If you should have any questions please do not hesitate to contact me.

Columbia County Assessor's Office

Analysis of Assessment & Taxation Funding

Increased Costs Vs. Revenue

<u>Fiscal Year</u>	<u>A&T Budget*</u>	<u>Assessor's Positions</u>	<u>Compliance Increases***</u>	<u>A&T Funding</u>	<u>Difference</u>
1989-90	772,395**	12	N.A.	-	N.A.
1990-91	967,461	16	147,245	223,820	+ 76,575
1991-92	1,025,498	15	142,143	231,154	+ 89,011
1992-93	1,025,087	15	133,206	247,708	+ 114,502
1993-94	1,052,592	15	156,088	248,614	+ 92,526
1994-95	1,060,878	15	164,088	274,807	+ 110,719
1995-96	1,072,998	15.5	206,517	201,137	- 5,380
1996-97	1,053,865	15.5	184,203	213,094	+ 28,891
1997-98	891,959	12.5	35,438	193,362	+157,924
1998-99	853,667	11.5	38,954	207,198	+168,244
1999-00	927,626	12.5	53,882	283,465	+229,583
2000-01	997,899	13.5	125,917	337,942	+212,025
2001-02	1,097,851	13.5	135,508	339,548	+204,040
Totals	12,799,776		1,523,189	3,001,849	+ 1,478,660

* Amount Certified in A&T Grant Document, Less Indirect Costs

** Assessor's Office & Tax Office Totals, plus "Other" Department A&T Expenditures from 1990-91

*** Includes additional positions (over 12) in Assessors Office, Part Time Help in Assessors Office (over \$5,200), Deputy Treasurer (A&T amount only), Capital Outlay, Division of Lands (1991-92 only) and Surveyor (1991-92 only)

Comparison of County Assessment Function Funding (CAFFA) Contributions v. Reimbursements, 2001-02

	4th Quarter Deposits	1st Quarter Deposits	2nd Quarter Deposits	3rd Quarter Deposits	2001-02 Totals
Delinquent Interest	\$52,040.62	\$57,570.52	\$50,478.69	\$40,131.11	\$200,220.94
Recording Fees	\$31,419.00	\$32,850.00	\$31,950.00	\$35,397.00	\$131,616.00
Interest	\$309.72	\$409.56	\$316.16	\$174.92	\$1,210.36
Total	\$83,769.34	\$90,830.08	\$82,744.85	\$75,703.03	\$333,047.30
	1st Quarter Distribution	2nd Quarter Distribution	3rd Quarter Distribution	4th Quarter Distribution*	
From CAFFA	\$92,812.23	\$104,764.06	\$93,057.40	\$78,619.10	\$369,252.79
From \$2.5 Million	\$10,454.08	\$10,454.08	\$10,002.62	\$10,905.54	\$41,816.32
Total	\$103,266.31	\$115,218.14	\$103,060.02	\$89,524.64	\$411,069.11
Difference	\$19,496.97	\$24,388.06	\$20,315.17	\$13,821.61	\$78,021.81
Difference w/o \$2.5 Million	\$9,042.89	\$13,933.98	\$10,312.55	\$2,916.07	\$36,205.49

* DOR Error in Distribution Percentages. To Be Corrected w/ 4th Quarter Distribution



Grant Application Staffing Report

County <u>Columbia</u>	1 Approved FTEs Current Year (2001-2002)	2 Budgeted FTEs Coming Year (2002-2003)	3 Change (Col. 2 less Col. 1)
A. ASSESSMENT ADMINISTRATION			
Assessor, Deputy, etc.	1.00	1.00	0.00
Support Staff	4.00	3.75	-0.25
Total Assessment Administration	5.00	4.75	-0.25
B. VALUATION-APPRAISAL STAFF			
Chief Appraiser/Appraisal Supervisors	1.00	1.00	0.00
Lead Appraisers			
Residential Appraisers	4.00	4.00	0.00
Commercial/Industrial Appraisers	0.25	0.25	0.00
Farm/Forest/Rural Appraisers	0.25	0.25	0.00
Manufactured Structure Appraisers			
Personal Property Appraisers			
Personal Property Clerk(s)			
Sales Data Analyst	0.75	0.75	0.00
Other Appraisers/Technicians			
Total Valuation-Appraisal Staff	6.25	6.25	0.00
C. CLERK/BOPTA STAFF*	0.10	0.10	0.00
D. TAX COLLECTION STAFF			
Real Property	1.70	1.70	0.00
Personal Property	0.50	0.50	0.00
Tax Distribution	0.50	0.50	0.00
Total Tax Collection Staff	2.70	2.70	0.00
E. CARTOGRAPHY STAFF			
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
Total Cartography Staff	2.25	2.25	0.00
F. A&T DATA PROCESSING STAFF	0.35	0.45	0.10
TOTAL A&T STAFFING	16.65	16.50	-0.15

*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 the department approved staffing level for 2001-2002. Also explain why any funded positions were unfilled for 2001-2002.

All positions that were included in the 2001-02 Grant Document were funded as indicated. However, the new appraisal position was filled with a property appraiser trainee. While this person is making excellent progress and is expected to earn her appraisal registration prior to the start of the 2002-03 fiscal year, the intensive training required of this employee did not allow us to make as many appraisals as we would have liked during the current year.

Please explain in this section any difference between approved staffing for 2001-2002 and budgeted staffing for 2002-2003.

We anticipate and have budgeted for two (2) assessment administration personnel to retire on December 31, 2002. We plan to replace one of those positions right away. However, the second position is going to be filled with a part time person for only three (3) months. This results in a .25 FTE reduction for the 2002-03 year. It is anticipated that the position will be fully funded at 1.00 FTE for the 2003-04 fiscal year.

The additional .10 FTE in data processing staff reflects an additional position in the Information Technology Department. Based on the pro-rated share of networked personal computers, this results .10 FTE devoted to A & T.

Valuation Appraisal Staffing by Work Activity

Instructions

Provide the actual and estimated number of accounts for each activity. Fill in the actual and estimated number of Valuation-Appraisal FTEs or decimal fractions of these FTEs involved in the activities listed below.

Under Board of Property Tax Appeals (BOPTA) below, do not include support from the county clerk's office. Count only the assessor's office support to BOPTA.

Under Personal Property accounts below, do not include manufactured structures. Do include those accounts under the Personal Property assessment threshold.

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

2002-2003

County: <u> Columbia </u>	Number of Accounts by Activity		Number of FTEs by Activity	
Activities	Actual 2001-2002	Estimated 2002-2003	Actual 2001-2002	Estimated 2002-2003
1. Real Property Exceptions				
New Construction	1270	1250	2.25	2.10
Zone Changes	10	10	0.00	0.00
Subdivision, Segregations, Consolidations	204	202	0.39	0.39
Omitted Properties	27	22	0.05	0.05
Special Assessment Qualification and Disqualification	205	200	0.20	0.25
Exemptions	10	10	0.10	0.10
Subtotal	1726	1694	2.99	2.89
2. Appeals				
BOPTA	55	60	0.15	0.20
Department of Revenue	2	5	0.01	0.01
Magistrate	16	10	0.01	0.01
Tax Court	0	2	0.00	0.05
Subtotal	73	77	0.17	0.27
3. Real Property Revaluation				
Physical Reappraisal	510	1000	1.35	1.65
Recalculation	0	0	0.00	0.00
Subtotal	510	1000	1.35	1.65
4. Personal Property	1147	1150	0.25	0.25
5. Ratio			0.55	0.55
6. Continuing Education			0.54	0.34
7. Other Valuation-Appraisal Activity			0.40	0.30
8. Total			6.25	6.25

**SUMMARY OF EXPENSES
PROPERTY TAX PROGRAM**

Columbia County

2002-2003

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	\$273,090	\$383,528	\$5,654	\$183,883	\$137,559	\$25,698	\$1,009,412
2 Materials and Services * I	\$16,626	\$6,605	\$3,115	\$22,562	\$7,481	\$51,250	\$107,639
3 Cost of Transportation * II <small>(Do not include in Materials and Services or Capital Outlay)</small>	\$0	\$3,500	\$0	\$0	\$0	\$0	\$3,500
4 Capital Outlay <small>(Do not include in Materials and Services)</small>	\$0	\$7,000	\$0	\$0	\$12,338	\$6,700	\$26,038
5 TOTAL							
Direct Expenditures	\$289,716	\$400,633	\$8,769	\$206,445	\$157,378	\$83,648	\$1,146,589

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 % 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 \$ \$56027.55

*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. 6 % = \$75,101

*VI. Total direct expenditures \$ \$1,146,589

VII. Total expenditures certified for consideration in grant.

(Total of Notes IV and VI) \$ \$1,202,617

COLUMBIA COUNTY ASSESSOR, 2002-03 BUDGET PROPOSAL

Line Item	Item	Name	Salary Range	Salary
10-02 County Assessor				
4001	Assessor	Tom Linhares		\$61,586
4003	Deed Clerk	Dottie Ford	16 step 1 & 2	\$25,156
4006	Clerk I	Linda Hoerauf	16 step 4	\$13,536
4008	Appraiser II	Sandi Mason	22 step 6	\$21,926
4009	Clerk II	Laurie Lofquist	18 step 6 + 6% & 3	\$30,799
4011	Data Ananlyst	Jeff Benham	28 step 6 + 6%	\$48,228
4013	Appraiser II	Alan King	26 step 6 + 6%	\$44,846
4016	Appraiser I (trainee)	Debi Miller	22 step 3 + 2%	\$33,296
4018	Appraiser II	Mike Simpson	26 step 2	\$36,543
4019	Cartographer	Joe Flori	26 step 6 + 6%	\$44,846
4020	Clerk I	Nancy Sullivan	16 step 3 & 1	\$25,289
4023	Office Deputy	Linda Strawn	24 step 6 + 2%	\$20,018
4025	Chief Appriaser	Sue Poling	8 step 4 & 5	\$48,245
4027	Appraiser II	Judy Gettman	26 step 6 + 6%	\$44,846
4028	Clerk II	Nancy Sullivan	18 step 2	\$13,536
	Part Time			\$9,059
4085	Retirement P.O.			\$13,117
	Sub-Total			\$534,872
COLA	1.025	Administration		\$186,941
PERS	0.188154	Valuation		\$256,004
FICA	0.0765	Cartography		\$91,927
Work's Comp	0.00298			
		Total		\$534,872
4101	PERS	Administration		\$30,712
		Valuation		\$48,168
		Cartography		\$17,296
		Total		\$96,176
4102	FICA	Administration		\$14,301
		Valuation		\$19,584
		Cartography		\$7,032
		Total		\$40,918
4104	Health Insurance	Administration		\$40,579
		Valuation		\$59,009
		Cartography		\$21,029
		Total		\$120,617
	Worker's Compensatio	Administration		\$557
		Valuation		\$763
		Cartography		\$274
		Total		\$1,594
Total	Personal Services			\$794,177
4330	Drafting Supplies			\$500
4350	Rain-Gear			\$100
4631	Appraisal Information			\$941
4633	Aerial Photos			\$0

COLUMBIA COUNTY ASSESSOR, 2002-03 BUDGET PROPOSAL

4710	Mileage		\$500
4715	Auto Expense		\$3,000
4720	Conference/Training		\$5,391
4730	Dues		\$200

Total Materials & Services \$10,632

Capital Outlay:			
5002	Drafting Equipment		
	4-Wheel Drive PU	Lease	\$7,000

Sub-Total, Capital Outlay \$7,000

Total Assessors Office \$811,809

10-03 Finance & Tax

4002	Finance Director	Ruth Baker	.50 FTE	\$32,995
4003	Accountant	Sally Cicerchi	.10 FTE	\$3,840
4004	Accounting Clerk	Sharmel Evans	.10 FTE	\$3,149
4005	Accounting Clerk	New	.5 FTE	\$12,652
4006	Deputy Tax Collector	Michele McCarth	1.00 FTE	\$38,007
	Part Time			\$6,000
	Overtime			\$0

Sub-Total \$96,643

4101	PERS			\$23,517
4102	FICA			\$7,393
4104	Health Insurance			\$17,967
	Worker's Compensation			\$288

Sub-Total Sub-Total \$145,807

Tax Collection
Data Processing

4588	Filelity Bond		\$250
4551	Forsclosure Search		\$2,500
4730	Dues		\$135
4553	Microfiche Service		\$2,500
4554	Tax Statement Printing		\$0
4555	Tax Statement Mailing Service		\$0
4516	Reference Materials		\$50
4540	Machine Repairs		\$6,750
4541	Tech Assistance		\$40,500
4710	Mileage		\$500
4720	Conference & Training		\$2,000
Sub-Total	Material & Services		\$55,185

Tax Collection \$7,935
Data Processing \$47,250

Total Finance & Tax \$200,992

10-04 County Clerk

4001	County Clerk		
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COLUMBIA COUNTY ASSESSOR, 2002-03 BUDGET PROPOSAL

4005	Admin Assistant	Gale Farmer	.10 FTE	\$3,464	
4006	Recording Clerk				
	PERS			\$652	
	FICA			\$265	
	Health Insurance			\$1,273	
Total	County Clerk				\$5,654

10-10 County Treasurer

4001	Treasurer	Paulette Kuiper	.40 FTE	\$22,622	
4002	Deputy Treasurer	Sharmel Evans	.10 FTE	\$3,149	
4101	PERS			\$4,849	
4102	FICA			\$1,971	
4104	Health Insurance			\$5,485	
	Sub-Total			\$38,076	
4510	Fidelity Bond			\$0	
4710	Mileage			\$75	
4711	Dues				
4720	Training & Conferences			\$500	
	Telephone			\$0	
	Sub-Total			\$575	
Total	Treasurers Office				\$38,651

10-45 General Services

4310	Telephone			\$5,994	
4320	Postage			\$14,725	
4321	Central Supplies			\$3,992	
4322	Copy Machine Repairs			\$8,533	
	Sub-Total			\$33,244	
		Administration		\$10,971	
		Appraisal		\$3,324	
		Tax Collection		\$11,968	
		Cartography		\$6,981	
5011	Office Equipment			\$12,338	
5014	Computer Equipment				
	Sub-Total			\$12,338	
		Administration			
		Valuation			
		Cartography		\$12,338	
		Tax			
Total	General Services				\$45,582

10-	Information Technology	Personal Service	.10 FTE Admin	\$20,428	
		Sally Cicerhci	.10 FTE W Ben	\$5,270	
		Sub-Total		\$25,698	

COLUMBIA COUNTY ASSESSOR, 2002-03 BUDGET PROPOSAL

Materials & Servises	\$4,000
Capital Outlay	\$6,700

	Information Technology	\$36,398
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10-60 Non-Departmental

4322	Newspaper Subscriptions	\$129
4588	Vehicle Insurance	\$2,240
4601	Advertising	\$2,020
4754	BOPTA	\$3,115
	Sub-Total	\$7,504

Administration	\$65
Appraisal	\$2,240
Tax Collection	\$2,085
BOPTA	\$3,115

Vehicle Depreciation	\$0
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Total	Non-Departmental Total	\$7,504
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	Total, A & T	\$1,146,590
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01-02 \$1,597,851

4.44% increas.

COLUMBIA COUNTY ASSESSOR, 2002-03 BUDGET PROPOSAL

SUMMARY:

	Administration	Valuation	BOE/BORR	Tax Collection	Cartography	Data Processing	Total
Personal Services	\$273,090	\$383,528	\$5,654	\$183,883	\$137,559	\$25,698	\$1,009,412
Materials & Services	\$16,626	\$6,605	\$3,115	\$22,562	\$7,481	\$51,250	\$107,640
Transportation		\$3,500	\$0	\$0	\$0	\$0	\$3,500
Capital Outlay	\$0	\$7,000	\$0	\$0	\$12,338	\$6,700	\$26,038
Total	\$289,716	\$400,633	\$8,769	\$206,446	\$157,378	\$83,648	\$1,146,590



2002-2003

*Property Tax Program
Grant Application Forms
and Instructions*

2002-2003
Property Tax Program
Grant Application Forms and Instructions

IMPORTANT INFORMATION

- One person in the county should coordinate the grant process.
- Included in this packet is a grant application checklist. This will assist you in getting through the grant process in a timely manner.
- Once the grant resolution is passed and funding is approved by the Department of Revenue, staffing levels and funding levels cannot be changed without prior approval from the Department of Revenue. Changes can jeopardize the county's receipt of assessment and taxation grant money.
- Pay close attention to the limitations on transportation, indirect charges and the calculation of capital outlay. Additional instructions have been provided in these areas to help you.

- Questions?

Contact Tom Wheatley

Oregon Department of Revenue

Telephone: 503-945-8249

Fax: 503-945-8737

E-mail: thomas.j.wheatley@state.or.us

The department must receive your completed grant application forms by:

May 1, 2002

E-mail your completed grant application to:

thomas.j.wheatley@state.or.us

Or mail to:

Tom Wheatley

Grant Coordinator

Property Tax Division

Oregon Department of Revenue

P. O. Box 14380

Salem, OR 97309-5075

County Checklist for Completing the Grant Application

- Appoint grant application coordinator.

 - Develop a timeline for completion of the grant application on or before May 1.

 - Obtain information from the:
 - County Assessor
 - County Clerk
 - County Tax Collector
 - County Treasurer
 - Data Processing Support (related to the assessment and taxation function)
 - Others (related to the assessment and taxation function)

 - Schedule time on the county governing body meeting agenda in order to get the grant application approved and a binding resolution passed.

 - Complete staffing forms for FTE.

 - Complete workload forms.

 - Complete summary of expenses.

 - Insure the governing body passes the resolution in time for May 1 submission to DOR.

 - Assemble the grant application (Grant Application Staffing Report, Explanation of All Staffing Changes, Valuation Staffing by Work Activity, Summary of Expenses, and the Grant Application Resolution).

 - Deliver completed grant application to the Department of Revenue by May 1, 2002.
-
-

-FOR COUNTY USE ONLY-

Do not send this worksheet to the Department of Revenue

—SAMPLE—

Worksheet for Calculating FTEs

INSTRUCTIONS:

1. Identify all the duties of the position.
2. Determine a measurement for the duties.
3. Determine the volume of work performed for each duty.
4. Estimate the total hours needed to perform each duty.
5. Sum the total hours for each duty for the total hours.

Duties*	Unit of Measurement	Volume per Year	Estimated Total Hours
<i>Petition Processing (BOPTA)</i>	<i>Number of Petitions</i>	<i>400 @ 20 min. each</i>	<i>133 hrs.</i>
<i>Other Official Records (BOPTA)</i>	<i>Hours</i>	<i>NA</i>	<i>50 hrs.</i>
Total Hours			<i>183 hrs. ⁽¹⁾</i>

Method to Calculate the Full-Time Equivalent Positions	
Total Working Hours per Year (52 weeks x Number of days per week worked x Number of hours per day attendance)	2080
From the "Total Working Hours per Year" subtract the following:	
-Number of holidays per year x Number of hours per day worked	96
-Vacation (use the average number of hours taken for vacation on a per person basis for the prior year)	80
-Sick leave (use the average number of hours taken for sick leave on a per person basis for the prior year)	40
-Hours per day rest period x Number of weeks per year x Number of days per week worked	
Hours Available to Work in a Year	<i>1864 (2)</i>

$$\frac{\text{Total Hours (1) = 183}}{\text{Hours Available in a Year (2) = 1864}} = .1 \text{ (rounded up) FTE for A\&T functions}$$

*Note: Petition processing would include public assistance, the time spent on the telephone and at the counter; receiving, numbering, and data entry of appeal petitions; appeal scheduling and notification; the preparation of orders; and maintaining the minutes and records of hearings. Other official record keeping would include all duties associated with the Board, exclusive of individual petitions. Show only FTEs for employees that are listed under "Personal Services" in the Summary of Expenses found on page 14.

-FOR COUNTY USE ONLY-

—Do not send this worksheet to the Department of Revenue—



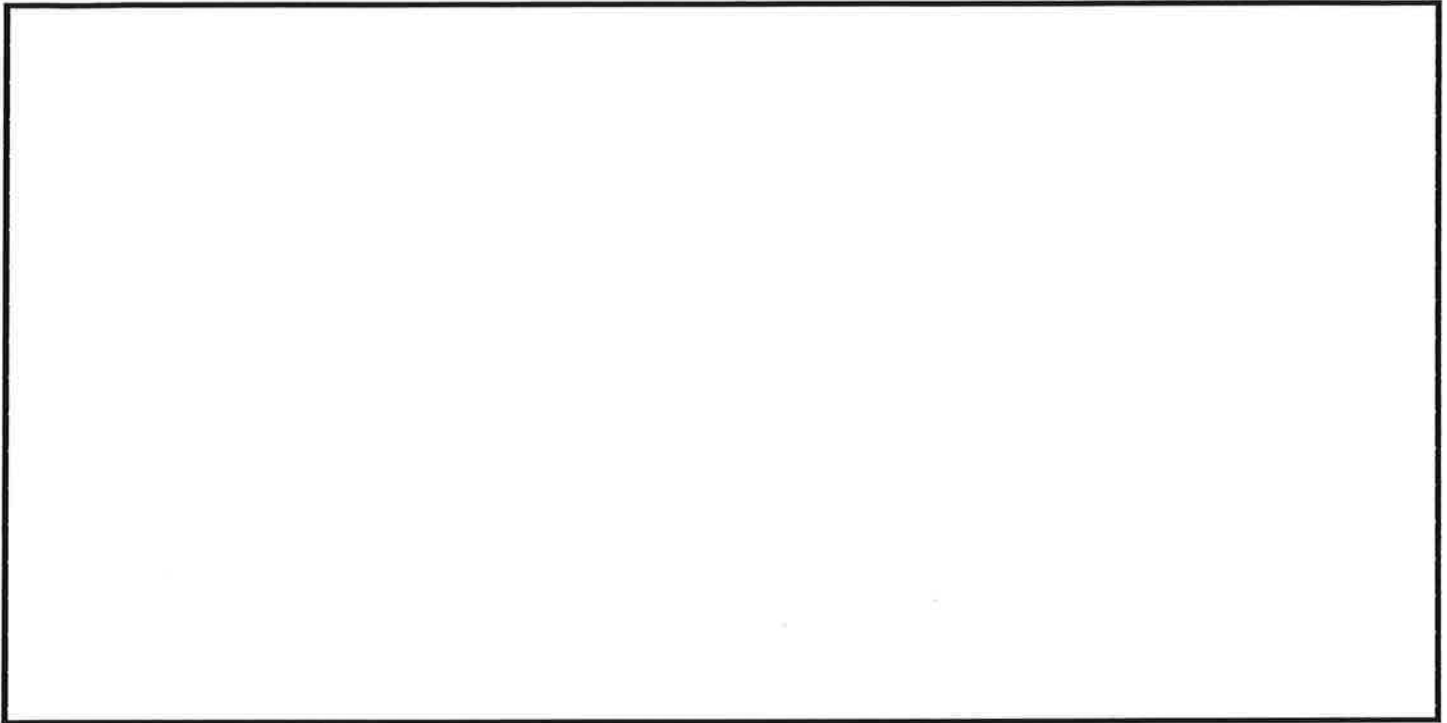
Grant Application Staffing Report

County _____	1 Approved FTEs Current Year (2001-2002)	2 Budgeted FTEs Coming Year (2002-2003)	3 Change (Col. 2 less Col. 1)
A. ASSESSMENT ADMINISTRATION			
Assessor, Deputy, etc.			
Support Staff			
Total Assessment Administration			
B. VALUATION-APPRAISAL STAFF			
Chief Appraiser/Appraisal Supervisors			
Lead Appraisers			
Residential Appraisers			
Commercial/Industrial Appraisers			
Farm/Forest/Rural Appraisers			
Manufactured Structure Appraisers			
Personal Property Appraisers			
Personal Property Clerk(s)			
Sales Data Analyst			
Other Appraisers/Technicians			
Total Valuation-Appraisal Staff			
C. CLERK/BOPTA STAFF*			
D. TAX COLLECTION STAFF			
Real Property			
Personal Property			
Tax Distribution			
Total Tax Collection Staff			
E. CARTOGRAPHY STAFF			
Cartographic Supervisor			
Lead Cartographer			
Support Staff			
Deed or Abstract Clerk			
Total Cartography Staff			
F. A&T DATA PROCESSING STAFF			
TOTAL A&T STAFFING			

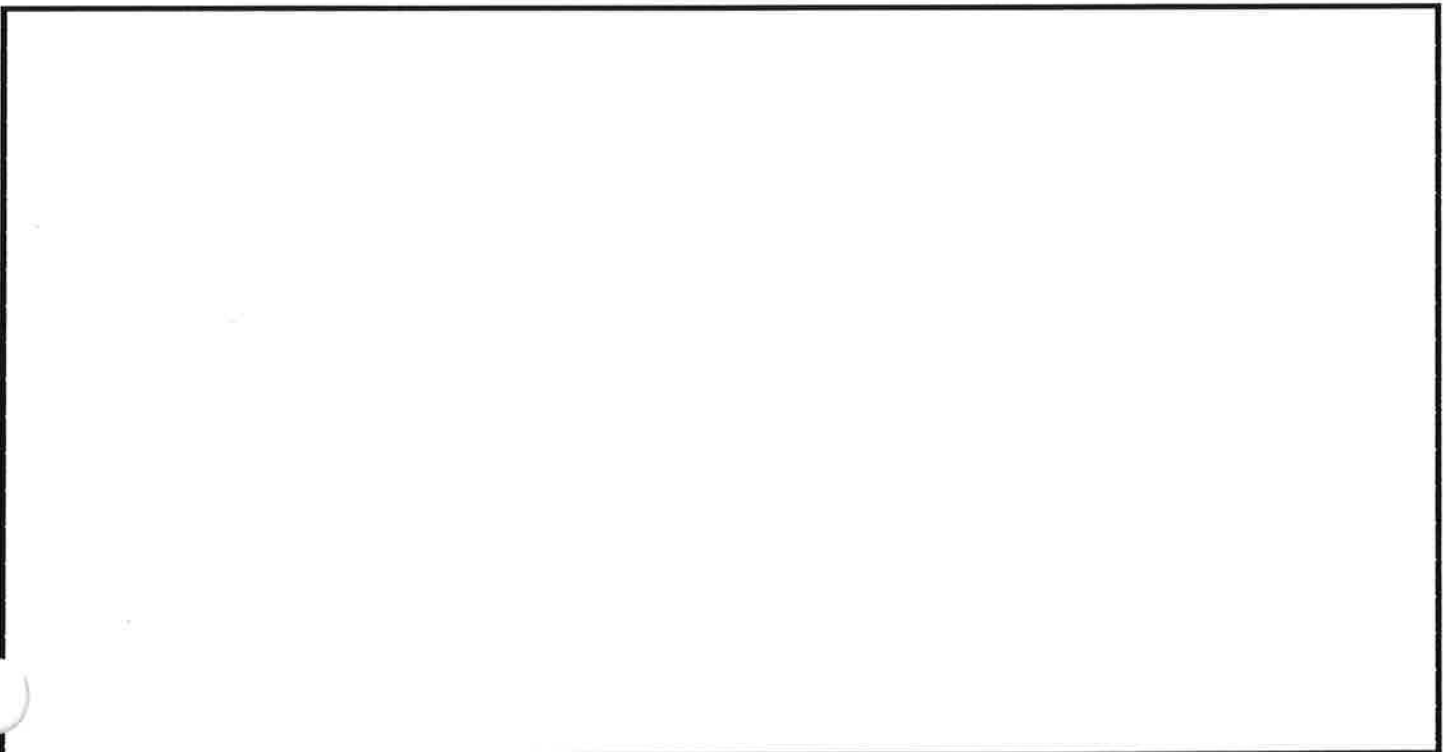
*Show only clerk's office staff allocated to the BOPTA function on this line.

EXPLANATION OF ALL STAFFING CHANGES

Please explain in this section any difference between actual staffing and the department approved staffing level for 2001-2002. Also explain why any funded positions were unfilled for 2001-2002.



Please explain in this section any difference between approved staffing for 2001-2002 and budgeted staffing for 2002-2003.



Valuation Appraisal Staffing by Work Activity

Instructions

Provide the actual and estimated number of accounts for each activity. Fill in the actual and estimated number of Valuation-Appraisal FTEs or decimal fractions of these FTEs involved in the activities listed below.

Under Personal Property accounts below, do not include manufactured structures. Do include those accounts under the Personal Property assessment threshold.

Under Board of Property Tax Appeals (BOPTA) below, do not include support from the county clerk's office. Count only the assessor's office support to BOPTA.

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

2002-2003

County: _____	Number of Accounts by Activity		Number of FTEs by Activity	
	Actual 2001-2002	Estimated 2002-2003	Actual 2001-2002	Estimated 2002-2003
Activities				
1. Real Property Exceptions				
New Construction				
Zone Changes				
Subdivision, Segregations, Consolidations				
Omitted Properties				
Special Assessment Qualification and Disqualification				
Exemptions				
Subtotal				
2. Appeals				
BOPTA				
Department of Revenue				
Magistrate				
Tax Court				
Subtotal				
3. Real Property Revaluation				
Physical Reappraisal				
Recalculation				
Subtotal				
4. Personal Property				
5. Ratio				
6. Continuing Education				
7. Other Valuation-Appraisal Activity				
8. Total				

Summary of Expenses

Property Tax Program

General

Expenditures include all direct costs, including personnel and supplies associated with the assessment, collection, and distribution of property taxes. There are specific allowances for costs incurred in transportation, capital outlay, and indirect costs. The form on page 14 has been designed to help you comply with the requirements of OAR 150-294.175(1)(c), "Expenditures for Assessment and Taxation," in presenting your program expenditures for inclusion in the grant funding.

Columns A through F on page 14 denote various program functions that occur in administration of the property tax system. Rows 1 through 4 on page 14 are the object classification (sometimes referred to as categories). This table allows the department to identify the resource classification (Personal Services, Materials and Services, etc.) that is being allocated to each program function (Assessment Administration, Valuation, BOPTA, etc.).

Please read all of the instructions before completing the form on page 14.

- Enter the name of the county at the top of the form.
- Under each function column, record only the amount of expenditure that will actually be used for that function split out by categories (rows). For example, if an appraiser is regularly spending a portion of his/her time doing assessment records duties, record the cost of that personal services time under the assessment administration column.
- If expenditure items are used for more than one function, apportion the expenses among the functions involved. For example, if supplies are purchased in bulk to be used by Valuation, Assessment Administration, and Tax Collection,

apportion the cost of the supplies among these three functions in the row labeled "Materials and Services."

Row 1 - Personal Services

Include wages, paid benefits, workers' compensation, etc.

For data processing, see Special Note III under "Capital Outlay" and instructions for Column F on page 12 for "Personal Services."

Row 2 - Materials and Services

Include materials and services such as office supplies, service contracts, instate travel, equipment rent, postage, freight, printing, reporting and recording fees, dues and subscriptions, DP supplies, education or instruction, professional development, and employee recognition/awards and relocation, etc. Do not include items that qualify as capital outlay or indirect costs in your county.

Rent and utility expenses **can** be included under materials and services if those expenses can be directly allocated to a distinct program function (for example, Assessment Administration, Valuation, Tax Collection, etc.). Rent and utility expenses that are not directly allocable to a program function are considered to be indirect costs for which a general allowance has already been provided (see Note IV-Indirect Costs).

Row 3 - Cost of Transportation

Include only the operating cost of vehicles. Do not include the purchase cost of vehicles. The administrative rule provides only two methods for determining the cost of transportation. They are:

Method 1. Use the actual costs of operations for a twelve-month period, plus a depreciation allowance for the useful life of the vehicle, or

- The five percent method. If the county has no federal indirect costs percentage, use five percent of the total expenditures less the amount of capital outlay. This is calculated by totaling rows 1, 2, and 3 in column G and multiplying by five percent. Enter the total amount for indirect costs in Note IV on page 14.

Note V - Capital Outlay Limitation

The total capital outlay expenditure is limited for purposes of the grant application. The expenditure is limited to six percent of the total expenditures certified or \$50,000, whichever is greater.

To verify that your capital outlay does not exceed the limitation, use one of the following formulas based on the method you used to determine your indirect costs.

For counties that use an indirect cost based on a federal granting agency, the limit for capital outlay is the greater of \$50,000 or the results from this calculation.

$$\begin{aligned} &[(\text{Rows 1} + 2 + 3 \text{ in column G}) + \\ &(\text{Total indirect cost})] \times .06 \div .94 \\ &= \underline{\hspace{2cm}} \end{aligned}$$

For counties that use the "five percent" method for indirect costs, the limit is the greater of \$50,000, or the results from this calculation.

$$\begin{aligned} &[(\text{Total indirect cost}) \times 1.26] \div .94 \\ &= \underline{\hspace{2cm}} \end{aligned}$$

If your capital outlay expenditure on page 14 exceeds the limitation, you must reduce the total expenditure amounts in row 4, column G to the limitation amount.

If you adjust this amount, remember to adjust the other amounts in row 4, columns A through F so that they total the limitation placed in column G on page 14.

Row 5 - Total Direct Expenditures

Total by Function. Add the amount of expenditures in rows 1 through 4 for each function (column). Enter the total amount of expenditures for each function in row 5.

Total by Expenditure Category. Add the amount of each expenditure row in columns A through E. Enter the total amount for each row in the total column (column G), far right. Remember to adjust your capital outlay expenses if they exceed the limitation in Note V.

Grand Total. Add the amounts in row 5, columns A through F. Add the amounts under the total column (column G), rows 1 through 4. The sum of each should be the same. Enter the grand total in row 5, column G, which is the lower right corner of the table.

These are the total direct expenditures. Enter the amount in Note VI page 14.

Note VII - Total Expenditures Certified

Add the total indirect costs (Note IV) and the total direct expenditures (Note VI). Enter the total in Note VII. These are the total expenditures certified for consideration in the grant.

Double Check

Once again, check your capital outlay to see if it exceeds the limitation. The total amount for capital outlay is limited to either six percent of the total expenditures certified or \$50,000, whichever is greater.

**SUMMARY OF EXPENSES
PROPERTY TAX PROGRAM**

_____ County

2002-2003

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							
2 Materials and Services * I							
3 Cost of Transportation * II <small>(Do not include in Materials and Services or Capital Outlay)</small>							
4 Capital Outlay <small>(Do not include in Materials and Services)</small>						* III	* V
5 TOTAL Direct Expenditures							* VI

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 % 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 \$ _____

*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. 6 % = _____

*VI. Total direct expenditures \$ _____

VII. Total expenditures certified for consideration in grant.

(Total of Notes IV and VI) \$ _____

Grant Application Resolution Instructions

The grant application resolution serves multiple purposes. The resolution assures that the county governing body has reviewed and approved the county's assessment and taxation budget for the purpose of obtaining the state grant. It obligates the county to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application.* The resolution attests to the county's compliance with a variety of laws requiring equity and uniformity in the property tax system. And finally, the resolution identifies the person authorized by the county to serve as the contact person for the grant application.

The recommended content and format for a resolution is provided on the following page.

** ORS 294.175 requires that a county must be certified by the Department of Revenue to participate in the grant. A county must appropriate the budgeted dollars based on 100 percent of the certified expenditures as provided in ORS 294.178. If 100 percent is not appropriated as certified, no grant shall be made to the county for the quarter in which the county is out of compliance.*

Grant Application Resolution

_____ 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 308.027, 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation.

_____ County has undertaken a self-assessment of its compliance with the laws and rules which govern the Oregon property tax system.

_____ 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.

_____ County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application in the amount of \$ _____. 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.

_____ County designates _____, phone number _____, e-mail address _____, as the county contact person for this grant application.

Signature of Chairperson or Judge of Governing Body

Date Signed

**DEPARTMENT OF REVENUE CHAPTER 294
LOCAL BUDGET**

150-294.005(Note)-(A)(1) [Renumbered to
150-294.175(l)(c)] 150-294.005(Note)-(B)(1)
[Renumbered to 150-294.175(6)]

294.005(Note)-(B)(2) [Renumbered to
150-294.175(2)] 150-294.005(Note)-(D)
[Renumbered to 150-294.1751

150-294.005(Note)-(E)

[Renumbered to 150-294.187(l)(c)]

150-294.005(Note)-(F)

[Renumbered to 150-294.1871

OAR 150-294.175.

Department of Revenue Review of the County
Assessment, Appeal, Collection, and Distribution of
Property Taxes.

(1) As used in ORS 294.175, the following definitions
will apply:

(a) "Adequacy to provide the resources needed to
achieve compliance" means: Appropriate and suffi-
cient resources to maintain compliance with all laws
and rules pertaining to the assessment, levying, and
collection of property taxes.

(b) "Laws requiring equality and uniformity in the
system of property taxation" includes administrative
rules implementing those statutes.

"Equality" means equity of assessments as required
by the Oregon Constitution and laws to achieve
fairness in property taxation.

(d) "Other laws" include but are not limited to Chap-
ters 305 to and including 312.

(e) "Review" under ORS 294.175 may include, but is
not limited to, an examination by the department of
any county records, both paper and magnetic media;
interviews with county staff, field review of values and
procedures; and special studies.

(2) County programs operating under a department
approved conference agreement or plan must maintain
levels of uniformity and equity established under the
agreement or plan.

(3) At the department's discretion, the department may
examine any property and records to verify the accu-
racy of county records.

(4) For counties under the Computer Assisted Valua-
tion program, part of the review will consist of the
review required by ORS 308.027. When the depart-
ment conducts a review of counties not under ORS
308.027, current appraisals will be reviewed to ensure
they comply with the established standards for an

appraisal contained in OAR 150-308.027(10).

(5) The department must provide written notice to the
county governing body, assessor, and tax collector of any
scheduled review no less than 30 days prior to the date
the review is scheduled to begin. This notice must
contain:

(a) The date the department will begin its review;

(b) The purpose of the review;

(c) A list of initial records the county must provide to the
department. The records must be provided no later than
the date specified in (a) above. The county must provide
the department access to any records requested that are
not available in hard copy or portable format;

(d) An estimate by the department of the number of
department staff who will participate in the review. The
county must make available adequate work space
for the conduct of this review.

(6) The determination by the department that assess-
ment and taxation activities, functions or services of the
county are not adequate to maintain compliance or are
not in compliance with a conference agreement or plan
must be made no later than 40 days prior to the next
fiscal quarter. The department will notify the county
governing body within 10 days by certified or registered
mail of its final determination of deficiency and the
approximate amount of funds that will be withheld.

If the department's notice is not sent in a timely manner,
the funds will be withheld from the next following fiscal
quarter which begins at least 40 days from the date of
mailing the notice. No further notice by the department
will be required. If the deficiency is corrected to the
department's satisfaction at least 30 days prior to the start
of the ensuing fiscal quarter, no funds will be withheld.

(a) Example 1 - Next fiscal quarter begins--October 1;
Department makes determination - August 15; Depart-
ment notifies county by-August 15; No corrective ac-
tion taken by county; Funds withheld from county
beginning--October 1.

(b) Example 2 - Next fiscal quarter begins--October 1;
Department makes determination-September 5; De-
partment notifies county by-September 14; No cor-
rective action taken by county; Funds withheld from
county beginning--January 1.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 294.175

Hist.: RD 3-1989, f 12-18-89, cert. ef 12-31-89; REV 3-2001, f 7-31-01,
cert. ef 8-1-01, Renumbered from 150-294.005(Note)-(D)

150-294.175(2). Definition: Certification of Compliance. Plan to Achieve Adequacy.

(1) On or before May 1 of each year, each county will file with the Department of Revenue an estimate of expenditures as required by ORS 294.175. The Department of Revenue will determine the adequacy of each county's estimates of expenditures to comply with the requirements of ORS 308.027, 308.232, 308.234, ORS Ch. 309, and other laws requiring equality and uniformity in the system of property taxation. For any county whose proposed expenditures are neither at a level nor of a type to achieve adequacy as determined by the department, the county will state how it intends to comply with a plan to achieve adequacy previously approved by the department.

(2) Any county which is not in compliance as of January 1, of any year, and does not have a plan to achieve adequacy which has been approved by the department must, in lieu of the statement of compliance required under section I of this rule, submit a plan to achieve adequacy. After its review of the plan, the department will, if it deems necessary before approval, set a date for a meeting to be held with the county. The meeting may be for review of the plan only, or may be held in conjunction with the conference with the county governing body on their expenditure level.

(3) At the meeting the department and county governing body, assessing officials, and others as appropriate, will conduct a thorough review of the plan to identify and resolve any areas of disagreement. Before the conclusion of the meeting the department will inform the county governing body of its agreement with the plan, or modifications that may be necessary to the plan before approval. If the department and county governing body reach agreement on the county's plan, or modified plan, the department will include in its approval, based upon the plan, the number of years for the county to reach full compliance.

(4) Within ten days after the date of the meeting, the county governing body must furnish to the department a signed resolution of intent by the county governing body and assessing official to meet the provisions of the plan.

(5) If the department and county governing body can reach agreement on the plan, or if the signed resolution of intent is not furnished to the department

by June 1 of the year, the department must issue a denial of certification under Or. Laws 1989 Ch. 796 Sec. 2 Sub. (6).

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 294.005

Hist.: RD 3-1989, f 12-18-89, cert. ef 12-31-89; RD 2-1995, f 12-29-95, cert. ef 12-31-95; REV 3-2001, f 7-31-01, cert. ef 8-1-01, Renumbered from 150-294.005(Note)-(B)(2)

150-294.175(6). Certification.

(1) On or before June 15 of each year, the Department of Revenue, must mail to the governing body of each county a letter of certification or of denial of participation in the County Assessment Function Funding Assistance (CAFFA) Account.

(2) The letter of certification referred to in (1) above must include the following information:

(a) The total dollar expenditures budgeted by the county and approved by the department to be funded under the County Assessment Function Funding Program for that county.

(b) A statement that the total expenditures budgeted by the county for the assessment and equalization of property values and the collection and distribution of property taxes is adequate to maintain the county property taxation system or to comply with an approved plan to bring the county property taxation system into compliance.

(c) An estimate of the total dollars to be available for distribution to the counties from the CAFFA Account in the ensuing fiscal year.

(d) An estimate of the county's percentage distribution rate. For example, County A will receive 5 percent of the total for distribution from the CAFFA Account.

(e) An estimate of the total amount the county will receive from the grant during the ensuing fiscal year.

(3) The letter of denial referred to in (1) above must include the following information:

(a) Reason(s) for the denial. (b) Appeal process for the county, if any.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 294.175

Hist.: RD 3-1989, f 12-18-89, cert. ef 12-31-89; RD 2-1995, f 12-29-95, cert. ef 12-31-95; REV 4-1999, f 12-1-99, cert. ef 12-31-99; REV 3-2001, f 7-31-01, cert. ef 8-1-01, Renumbered from 150-294.005(Note)-(B)(1)