

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](mailto: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 \_\_\_\_\_ 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**

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>County</b> <u>COLUMBIA</u>	<b>Approved FTE current year (2024-25)</b>	<b>Budgeted FTE coming year (2025-26)</b>	<b>Change (Column 2 less Column 1)</b>
<b>A. Assessment administration</b>			
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>B. Valuation and appraisal staff</b>			
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)
<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	0.85	(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)
<b>E. Cartography and GIS administration</b>			
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
<b>F. Dedicated IT services for A&amp;T</b>			
	0.60	0.60	0.00
<b>G. Total assessment and taxation staffing</b>			
	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 <u>COLUMBIA</u>	Number of accounts by activity		Number of FTE by activity	
Activities	Actual (2024-25)	Estimated (2025-26)	Actual (2024-25)	Estimated (2025-26)
<b>1. Real property exceptions, special assessments and exemptions</b>				
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
<b>2. Appeals and assessor review</b>				
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
<b>3. Real property valuation</b>				
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
<b>4. Business personal property (returns mailed) .....</b>	1,297	1,325	0.05	0.00
<b>5. Ratio .....</b>			0.75	0.00
<b>6. Continuing education .....</b>			0.10	0.00
<b>7. Other valuation—appraisal activity .....</b>			1.00	0.00
<b>8. Total valuation and appraisal staff (FTE) .....</b>			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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<b>1. Number of accounts requiring roll corrections</b>		
Business personal property .....	3	5
Personal property manufactured structures .....	4	5
Real property .....	43	45
<b>2. Number of accounts requiring a refund</b>		
Business personal property .....	19	20
Personal property manufactured structures .....	82	80
Real property .....	521	500
<b>3. Number of delinquent tax notices sent</b>		
Business personal property .....	34	35
Personal property manufactured structures .....	249	300
Real property .....	1,655	1,600
<b>4. Number of foreclosure accounts processed</b>		
Real property only .....	145	140
<b>5. Number of accounts issued redemption notices</b>		
Real property only .....	9	8
<b>6. Number of warrants .....</b>	257	250
<b>7. Number of garnishments.....</b>	0	0
<b>8. Number of seizures .....</b>	0	0
<b>9. Number of bankruptcies.....</b>	2	3
<b>10. Number of accounts with an address change processed .....</b>	5,695	5,700
<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 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**

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

**Cartography work activity**

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



## 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
<b>Total indirect expenses</b> (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
<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> .....	123,405

**Capital outlay**

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





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

actual budget

clarifications

S:\ACCTG\Grants\A&T CAFFA\FY2025-26 CAFFA

Prof Fees-Temp Services	6,000
Membership Dues	300
Advertising-Legal telephones	7,394
Office Supplies	1,900
Prof Fees-Statement Mailing	14,500
gen ins & audit & office supplies	10,603
rent/utilities	12,046
clerks fees	6,000
publication-foreclosure/print	2,500
	92,427
computers-Assessor/GIS	58,265
computers-Tax	12,294
Copier Maintenance	-
Computer Equip	-
Computer Softwr-ORCATS	108,000
	178,559