

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON

In the Matter of the Application of )  
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 \$2,591,601, 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 COLUMBIA

Activities	Number of accounts by activity		Number of FTE by activity	
	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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**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	
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12. How many third trimester statements do you mail? .....	0	
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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**

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

**Cartography work activity**

	<b>Numbers by activity</b>	
	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

	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
<b>Current operating expenses</b>							
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**

	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

1,699,344

rec

	Assessmnt Admin	Valuation	BOPTA	Tax Coll & Distribution	Cartography	A&T DP	Total
Personal Services	594,332	795,419	25,297	301,221	309,593	82,133	2,107,995
Materials and Services	42,555	36,571	650	92,077	60,886	108,000	340,738
Cost of Transportation	-	19,013	-	350	-	-	19,363
Capital Outlay	-	-	-	-	-	-	-
<b>Total Direct Exp</b>	<b>636,887</b>	<b>851,003</b>	<b>25,947</b>	<b>393,648</b>	<b>370,479</b>	<b>190,133</b>	<b>2,468,096</b>

	salary	A&T grant	budget	difference
100-402	1,699,344	1,699,344	1,699,344	-
100-403	301,221	301,221	301,221	-

2,468,096	caffa
-	100-02
103,722	100-03
82,133	DK+Brd
185,855	IT sal
(147,479)	indirect in
38,376	

5% indirect costs less capital outlay **Formulas** **INPUT HERE** 155,490 **ASSESSORS** 123,405 **Materials and Services** 12.0 4.50 5.50 2.00 **INPUT** Admin Valuation GIS 2,429,720 missing xj

	Assessmnt Admin	Valuation	BOPTA	Tax Coll & Distribution	Cartography	A&T DP	Total
Personal Services	594,332	795,419	25,297	301,221	309,593	82,133	2,107,995
Mat'l's & Servs(less milage)	20,200	36,571	650	92,077	60,886	108,000	340,738
Rent (utilities & maint)	22,355	19,013	-	350	-	-	19,363
Cost of Trans(mileage)	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>Total Direct Exp</b>	<b>636,887</b>	<b>851,003</b>	<b>25,947</b>	<b>393,648</b>	<b>370,479</b>	<b>190,133</b>	<b>2,468,096</b>

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Cost of Trans(mileage)	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
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Cost of Trans(mileage)	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
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Capital Outlay	-	-	-	-	-	-	-
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Cost of Trans(mileage)	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>Total Direct Exp</b>	<b>636,887</b>	<b>851,003</b>	<b>25,947</b>	<b>393,648</b>	<b>370,479</b>	<b>190,133</b>	<b>2,468,096</b>

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Materials and Services	42,555	36,571	650	92,077	60,886	108,000	340,738
Rent (utilities & maint)	22,355	19,013	-	350	-	-	19,363
Cost of Trans(mileage)	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>Total Direct Exp</b>	<b>636,887</b>	<b>851,003</b>	<b>25,947</b>	<b>393,648</b>	<b>370,479</b>	<b>190,133</b>	<b>2,468,096</b>

	Admin	Valuation	GIS	Total
Cell phones	3,300	3,300	-	6,600
Professional Fees	40	40	-	80
Field Supplies	1,000	1,000	-	2,000
Prop Valuation Information	975	975	-	1,950
Mileage	-	-	-	-
Vehicle Fuel	2,000	2,000	-	4,000
Vehicle Maintenance	1,000	1,000	-	2,000
Vehicle Lease	16,013	16,013	-	32,026
Conferences and Training	5,000	1,650	3,350	10,000
Membership Dues	4,700	4,700	-	9,400
office supplies	3,000	1,500	1,500	6,000
Non-Capital Equip & software	500	250	250	1,000
Copier Maintenance	-	-	-	-
Copier Lease	2,266	1,133	1,133	4,532
Team meetings	500	500	-	1,000
Subscriptions-Publications	-	100	-	100
Advertising-Legal	-	-	-	-
gen ins & audit & office supplies	4,567	4,567	-	9,134
copying and printing	-	-	-	-
postage	3,000	3,000	-	6,000
rent/utilities	59,613	22,355	27,323	109,291
GIS	-	-	9,936	9,936
Professional fees	30,000	-	30,000	60,000
Conferences and Training	3,000	-	3,000	6,000
Travel - Mileage	-	-	-	-
Repairs & Maint - copier	-	-	100	100
Copier Lease	400	-	400	800
Maint - Software	17,000	-	17,000	34,000
copying and printing	100	-	100	200
gen ins & audit & office supplies	-	-	-	-
office supplies	350	-	350	700
<b>Total</b>	<b>122,866</b>	<b>20,200</b>	<b>27,761</b>	<b>170,827</b>

2,429,720	missing xj
(10,558)	
(2,228)	
(35,043)	
(28,625)	
(29,041)	
(9,785)	
(4,567)	
(7,394)	
(9,637)	
(10,601)	
(147,479)	
47,961	
59,613	
30,000	
3,000	
100	
400	
17,000	
100	
350	
50,950	
42,555	55,084
60,886	
47,382	12,294
10,873	70,559
38,912	10,094
7,188	56,192
8,588	2,228
1,970	12,786
28,504	7,394
6,539	42,437
37,148	9,637
8,523	55,308
37,722	9,785
8,681	56,188
10,893	2,852
2,522	16,367
3,715	852
5,531	
212,974	55,248
47,146	315,368

	Admin alloc	Assessor	tax	GIS	Total
IT	47,382	12,294	10,873	70,559	
Gen Svs	38,912	10,094	7,188	56,192	
HR	8,588	2,228	1,970	12,786	
County Cour	28,504	7,394	6,539	42,437	
Finance	37,148	9,637	8,523	55,308	
Commisss	37,722	9,785	8,681	56,188	
Risk Mgmt	10,893	2,852	2,522	16,367	
Alloc	3,715	964	852	5,531	
<b>Total</b>	<b>212,974</b>	<b>55,248</b>	<b>47,146</b>	<b>315,368</b>	

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

actual budget

clarifications

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

Prof Fees-Temp Services	6,000
Membership Dues	300
Advertising-Legal telephones	7,364
Office Supplies	1,000
Prof Fees-Statement Mailing	14,500
gen ins & audit & office supplies	10,601
rent/utilities	12,946
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