



Deschutes County Board of Commissioners
1300 NW Wall St., Suite 200, Bend, OR 97701-1960
(541) 388-6570 - Fax (541) 385-3202 - www.deschutes.org

AGENDA REQUEST & STAFF REPORT

For Board Business Meeting of 4-29-15

Please see directions for completing this document on the next page.

DATE: 4-20-15

FROM: Scot Langton Assessor 388-6513

TITLE OF AGENDA ITEM:

Consideration of Board Signature of Resolution No. 2015-039 for FY15/16 Assessment and Taxation Grant

PUBLIC HEARING ON THIS DATE? no

BACKGROUND AND POLICY IMPLICATIONS:

Annual Assessment and Taxation Grant application to the Oregon Department of Revenue

FISCAL IMPLICATIONS:

This grant represents approximately 18% - 20% of the budgeted cost for FY15/16 for Assessment and Taxation. These grant monies are administered by the Oregon Department of Revenue and are comprised of recording fees and delinquent interest collected by counties statewide

RECOMMENDATION & ACTION REQUESTED:

Approve and sign Resolution No. 2015-039

ATTENDANCE: Scot Langton

DISTRIBUTION OF DOCUMENTS:

Fax or e-mail to -
CAFFA Grant Coordinator
ATS Section/Property Tax
Oregon Department of Revenue
e-mail - caffa.grant@state.or.us
Fax # (503)945-8737

Copy to -
Scot Langton

REVIEWED
nm
LEGAL COUNSEL

For Recording Stamp Only

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON
A Resolution Approving a Grant Application with *
the Oregon Department of Revenue * RESOLUTION NO. 2015-039
*

WHEREAS, Deschutes County is applying to the Department of Revenue in order to participate in the Assessment and Taxation Grant; and

WHEREAS, this state grant provide funding for counties to help them come into compliance or remain in compliance with ORS 308.232, 308.234, ORS Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation; and

WHEREAS, Deschutes County has undertaken a self-assessment of its compliance with the laws and rules that govern the Oregon property tax system. County is generally in compliance with ORS 308.232, 308.234, ORS Chapters 308, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation , now, therefore,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON, as follows:

Section 1. County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application in the amount of \$5,448,894, the total expenditure amount for consideration in the grant. If 100 percent of the expenditures is not appropriated or the county is out of compliance with the laws referred to in the recitals, no grant shall be made to the county for the quarter in which the county is out of compliance.

Section 2. County designates Scot Langton, County Assessor, phone number (541)388-6513, email address scotl@co.deschutes.or.us , as the county contact person for this grant application

DATED this ____ day of _____, 2015.

BOARD OF COUNTY COMMISSIONERS
OF DESCHUTES COUNTY, OREGON

ANTHONY (TONY) DeBONE, Chair

ALAN UNGER, Vice Chair

ATTEST:

Recording Secretary

TAMMY BANEY, Commissioner



Form 1 Grant Application Staffing

2015-16

County <u>Deschutes</u>	<u>COLUMN 1</u> Approved FTE Current Year (2014-15)	<u>COLUMN 2</u> Budgeted FTE Coming Year (2015-16)	<u>COLUMN 3</u> Change (Column 2 less Column 1)
A. Assessment Administration			
Assessor, Deputy, etc.	2.00	2.00	0.00
Assmt. Support Staff, Deed Clerks, & Data Entry Staff	8.50	9.50	1.00
Total Assessment Administration	10.50	11.50	1.00
B. Valuation-Appraisal Staff			
Chief Appraisers/Appraiser Supervisor	1.00	1.00	0.00
Lead Appraisers	0.00	0.00	0.00
Residential Appraisers	6.20	6.70	0.50
Commercial/Industrial Appraisers	2.00	2.50	0.50
Farm/Forest/Rural Appraisers	0.50	0.50	0.00
Manufactured Structure/Floating Structure Appraisers	0.80	0.80	0.00
Personal Property Appraisers	2.00	2.00	0.00
Personal Property Clerks	0.00	0.00	0.00
Sales Data Analyst	1.00	1.00	0.00
Data Gatherers & Appraisal Techs	2.50	2.50	0.00
Total Valuation-Appraisal Staff	16.00	17.00	1.00
C. Clerk/BOPTA Staff			
	0.52	0.52	0.00
D. Tax Collection & Distribution Administration			
Administration, Deputy, etc.	3.40	3.40	0.00
Support & Collection Staff	0.70	0.70	0.00
Tax Distribution	0.20	0.20	0.00
Foreclosure & Garnishment	0.20	0.20	0.00
Total Tax Collection & Distribution Staff	4.50	4.50	0.00
E. Cartography & GIS Administration			
Cartographic/GIS Supervisor	1.00	1.00	0.00
Lead Cartographer	0.00	0.00	0.00
Cartographers	3.00	3.00	0.00
GIS Specialist	0.00	0.00	0.00
Total Cartographic & GIS Staff	4.00	4.00	0.00
F. A&T Data Processing Staff			
	3.75	3.75	0.00
G. Total A&T Staffing (the sum of A-F above)			
	39.27	41.27	2.00



Form 2 Explanation of Staffing Issues

2015-16

County Deschutes

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 reported on Form 1, Section B, note that here and include the FTE.

The Tax Office budgeted again this year extra help for assistance during peak seasons for tax collection

The Assessor's Office will be adding a 0.50 appraiser FTE to the Commercial/Industrial; a 0.50 FTE appraiser to the residential section; and a 1.00 FTE assessment tech. These positions will allow us to keep up with the increasing rise in new construction, and the resulting data entry. They will allow us to add back previously lost positions when the economy turned. Additionally the Assessor's Office budgeted an increase in extra help to allow for an overlapping transition due to the current Chief Appraiser retiring in the first part of 2016 - It is anticipated there will be a several month overlap to have the retiring Chief work with her replacement.



Form 3 General Comments

2015-16

County Deschutes

Use this form to describe any issue in your budget that needs further clarification. Examples would be significant changes on Form 7, purchase of a new data processing system, salary increases, new car purchases, personal services costs for mapping, etc. You may also use this form to document any miscellaneous comments.

N/A



Form 4 Valuation-Appraisal Resources

2015-16

County <u>Deschutes</u>	Number of Accounts by Activity		Number of FTE by Activity	
	Actual 2014-15	Estimated 2015-16	Actual 2014-15	Estimated 2015-16
Activities				
1. Real Property Exceptions, Special Assessments, and Exemptions				
New Construction	6,223	7,800	4.51	5.51
Zone Changes	12	10	0.01	0.01
Subdivisions, Segregations, Consolidations	416	500	0.15	0.15
Omitted Properties	13	15	0.01	0.01
Special Assessment Qualification and Disqualification	154	150	0.40	0.40
Exemptions	565	680	0.20	0.20
Subtotal	7,383	9,155	5.28	6.28
2. Appeals and Assessor Review				
Assessor Review and Stipulations	232	300	0.25	0.25
BOPTA	148	250	0.50	0.50
Department of Revenue	5	5	0.01	0.01
Magistrate Division—Tax Court	10	15	0.50	0.50
Regular Division—Tax Court	2	2	0.01	0.01
Subtotal	397	572	1.27	1.27
3. Real Property Valuation				
Physical Reappraisal	6,188	7,000	4.00	4.00
Recalculation only—no appraisal review	27,860	28,000	1.75	1.75
Subtotal	34,048	35,000	5.75	5.75
4. Business Personal Property (returns mailed)	7,127	7,762	2.00	2.00
5. Ratio			1.30	1.30
6. Continuing Education			0.40	0.40
7. Other Valuation—Appraisal Activity			0.00	0.00
8. Total Valuation—Appraisal Staff (FTE)			16.00	17.00



Form 5 Tax Collection/Distribution Work Activity

2015-16

County Deschutes

**Number of Accounts
by Activity**

	Actual 2014-15	Estimated 2015-16
1. Number of accounts requiring roll corrections		
Business Personal Property	101	80
Personal Property Manufactured Structures	36	30
Real Property	237	400
2. Number of accounts requiring a refund		
Business Personal Property	18	10
Personal Property Manufactured Structures	2	1
Real Property	230	400
3. Number of delinquent tax notices sent		
Business Personal Property	270	275
Personal Property Manufactured Structures	370	400
Real Property	4,800	5,100
4. Number of foreclosure accounts processed		
Real Property only	55	60
5. Number of accounts issued redemption notices		
Real Property only	52	50
6. Number of warrants	261	260
7. Number of garnishments	14	10
8. Number of seizures	0	1
9. Number of bankruptcies	154	160
10. Number of accounts with an address change processed	5,960	5,900
11. How many second trimester statements do you mail?	14,200	
12. How many third trimester statements do you mail?	13,200	
13. Does the county contract for lock box service?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
14. Does the county use in-house remittance processing?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
15. If tax collector is combined with another county function, please describe that function.		
The Tax Department is part of the Finance Department		



Form 6
Assessment and Administrative
Support and Cartography
Work Activity

2015-16

County Deschutes

Assessment and Administrative Support
Work Activity

	<u>Numbers by Activity</u>	
	<u>Actual 2014-15</u>	<u>Estimated 2015-16</u>
1. Number of Deeds Worked	15,700	17,000

Cartography Work Activity

	<u>Numbers by Activity</u>	
	<u>Actual 2014-15</u>	<u>Estimated 2015-16</u>
1. Number of new tax lots	475	550
2. Number of lot line adjustments	400	400
3. Number of consolidations	60	60
4. Number of new maps	40	40
5. Number of tax code boundary changes	15	15



Form 7 Summary of Expenses

2015-16

County Deschutes

	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. A&T Data Processing	TOTALS
Current Operating Expenses							
1. Personal Services	\$907,066	\$1,857,762	\$46,321	\$510,201	\$471,176	\$95,762	\$3,888,288
2. Materials & Services	\$144,989	\$256,893	\$12,853	\$274,960	\$61,044	\$300,468	\$1,051,207
3. Transportation	\$0	\$13,045	\$0	\$0	\$0	\$0	\$13,045
4. Total Current Operating Expenses (Total Direct Expenses)	\$1,052,055	\$2,127,700	\$59,174	\$785,161	\$532,220	\$396,230	\$4,952,540

* Include ORMAP-approved grant funding

Indirect Expenses

5. Total Direct Expenses (line 4)	\$4,952,540
6. If you use the 5 percent method to calculate your indirect expenses, enter .05 in this box.	0.00000
Total Indirect Expenses (line 5 x line 6).....	\$0
6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses, enter that percentage in this box	0.10000
Total Indirect Expenses (line 6A x the direct expense amount for the category/categories that your certificate allows)	\$495,254
7. Total Indirect Expenses	\$495,254

Capital Outlay

	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	A&T Data Processing	Total Capital Outlay Without Regard to Limitation
8. Enter the actual capital outlay without regard to limitation.	\$0	\$0	\$0	\$0	\$0	\$1,100	\$1,100
9. Total direct and indirect expenses (line 4 + line 7)							\$5,447,794
10. Direct and indirect expenses x 0.06							\$326,868
11. The greater of line 10 or \$50,000							\$326,868
12. Capital outlay (the lesser of line 8 or line 11)							\$1,100
13. Total expenditures for CAFFA consideration (line 4 + line 7 + line 12)							\$5,448,894

RACIAL AND ETHNIC IMPACT STATEMENT

This form is used for informational purposes only and must be included with the grant application.

Chapter 600 of the 2013 Oregon Laws require applicants to include with each grant application a racial and ethnic impact statement. The statement provides information as to the disproportionate or unique impact the proposed policies or programs may have on minority persons¹ in the State of Oregon if the grant is awarded to a corporation or other legal entity other than natural persons.

1. The proposed grant project policies or programs could have a disproportionate or unique positive impact on the following minority persons:

Indicate all that apply:

- _____ Women
_____ Persons with Disabilities
_____ African-Americans
_____ Hispanics
_____ Asians or Pacific Islanders
_____ American Indians
_____ Alaskan Natives

2. The proposed grant project policies or programs could have a disproportionate or unique negative impact on the following minority persons:

Indicate all that apply:

- _____ Women
_____ Persons with Disabilities
_____ African-Americans
_____ Hispanics
_____ Asians or Pacific Islanders
_____ American Indians
_____ Alaskan Natives

3. The proposed grant project policies or programs will have no disproportionate or unique impact on minority persons.

If you checked numbers 1 or 2 above, on a separate sheet of paper, provide the rationale for the existence of policies or programs having a disproportionate or unique impact on minority persons in this state. Further provide evidence of consultation with representative(s) of the affected minority persons.

I HEREBY CERTIFY on this _____ day of _____, 20____, the information contained on this form and any attachment is complete and accurate to the best of my knowledge.

Signature

Printed Name: _____

Title: _____

¹ "Minority persons" are defined in SB 463 (2013 Regular Session) as women, persons with disabilities (as defined in ORS 174.107), African-Americans, Hispanics, Asians or Pacific Islanders, American Indians and Alaskan Natives.