



Form 1 Grant Application Staffing

2022-2023

	Column 1	Column 2	Column 3
County <u>TILLAMOOK</u>	Approved FTE current year (2021-22)	Budgeted FTE coming year (2022-23)	Change (Column 2 less Column 1)
A. Assessment administration			
Assessor, deputy, etc.	1.25	1.25	0.00
Assmt. support staff, deed clerks and data entry staff	3.60	3.60	0.00
Total assessment administration staff	4.85	4.85	0.00
B. Valuation and appraisal staff			
Chief appraisers/appraiser supervisor	0.35	0.35	0.00
Lead appraisers	0.00	0.00	0.00
Residential appraisers	5.35	5.35	0.00
Commercial/industrial appraisers	0.55	0.55	0.00
Farm/forest/rural appraisers.....	0.60	0.60	0.00
Manufactured structure/floating structure appraisers	0.65	0.65	0.00
Personal property appraisers.....	0.15	0.15	0.00
Personal property clerks.....	0.25	0.25	0.00
Sales data analyst.....	0.45	0.45	0.00
Data gatherers and appraisal techs.....	0.00	0.00	0.00
Total valuation and appraisal staff	8.35	8.35	0.00
C. Board of Property Tax Appeals (BoPTA)	0.15	0.15	0.00
D. Tax collection and distribution administration			
Administration, deputy, etc.....	0.45	0.45	0.00
Support and collection	1.60	1.60	0.00
Tax distribution	1.15	1.15	0.00
Foreclosure and garnishment.....	0.35	0.35	0.00
Total tax collection and distribution	3.55	3.55	0.00
E. Cartography and GIS administration			
Cartographic/GIS supervisor.....	0.20	0.20	0.00
Leadcartographers	0.00	0.00	0.00
Cartographers.....	0.80	0.80	0.00
GIS specialists.....	0.40	0.40	0.00
Total cartographic and GIS staff	1.40	1.40	0.00
F. Dedicated IT services for A&T	1.23	1.23	0.00
G. Total assessment and taxation staffing	19.53	19.53	0.00



Form 2 Explanation of Staffing Issues

2022-2023

County TILLAMOOK

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.

The Tillamook County Assessor is also the Property Tax Collector. The Assessor and Tax Collection functions are combined offices with Assessment staff and Tax Collection staff providing cross support. Last year I said that there was a high likelihood that 3 full time employees in our office will be retiring within the next 3-5 years. Last month one of our senior appraisers retired as of 3/4/22. Then, shortly after that, two of our Appraisers resigned stating that they couldn't find a place to live here or couldn't afford a place to live here. Affordable housing in Tillamook County is not easy to find. We are currently actively recruiting for two vacant appraisal positions but housing seems to be an issue for a lot of businesses. We expect a lot of training and cross training to happen the next few years. Contracted Services include our Helion Software (ORCATS) which provides our A&T Software and development and has for many years. This cost has historically been budgeted for in the Information Services Intercounty Budget. This is the 2nd year it is budgeted for in the Assessor Budget. The Masters Touch provides printing and mailing services of our Tax Statements. JEL Property Research prepares our Tax Foreclosure Lien Reports.



Form 3 General Comments

2022-2023

County TILLAMOOK

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.

As everyone knows, the COVID Pandemic presented a major challenge for managers to figure out how to run our departments as efficiently as possible, but with extreme determination to keep our employees and the public safe. Our offices are once again open to the public, currently mask free, and we no longer have staff working remotely.
Tillamook County anticipates the employees will have salary increases of approx. 3%. Most employees are also eligible for Step increases within their job classification of 5% between Steps. Retirement contributions are increasing, and Health Insurance continues to rise.



Form 4 Valuation and Appraisal Resources

2022-2023

County <u>TILLAMOOK</u>	Number of accounts by activity		Number of FTE by activity	
Activities	Actual (2021-22)	Estimated (2022-23)	Actual (2021-22)	Estimated (2022-23)
1. Real property exceptions, special assessments and exemptions				
New construction.....	1,986	2,000	4.50	4.50
Zone changes.....	3	5	0.05	0.05
Subdivisions, segregations, and consolidations..	168	200	0.25	0.25
Omitted properties	1	5	0.05	0.05
Special assessment qualification and disqualification	31	50	0.60	0.60
Exemptions.....	12	20	0.05	0.05
Subtotal.....	2,201	2,280	5.50	5.50
2. Appeals and assessor review				
Assessor review and stipulations	178	200	0.35	0.35
BOPTA	9	20	0.10	0.10
Department of Revenue.....	0	0	0.05	0.05
Magistrate Division of the Oregon Tax Court.....	0	0	0.05	0.05
Regular Division of the Oregon Tax Court	0	0	0.05	0.05
Subtotal.....	187	220	0.60	0.60
3. Real property valuation				
Physical reappraisal.....	0	0	0.10	0.10
Recalculation only—no appraisal review	28,505	28,800	1.00	1.00
Subtotal.....	28,505	28,800	1.10	1.10
4. Business personal property (returns mailed)				
	1,072	1,100	0.40	0.40
5. Ratio				
			0.45	0.45
6. Continuing education				
			0.20	0.20
7. Other valuation—appraisal activity				
			0.10	0.10
8. Total valuation and appraisal staff (FTE)				
			8.35	8.35



Form 5 Tax Collection and Distribution Work Activity

2022-2023

County TILLAMOOK

Number of accounts by activity	
Actual (2021-22)	Estimated (2022-23)

1. Number of accounts requiring roll corrections		
Business personal property	61	50
Personal property manufactured structures	0	5
Real property	38	70
2. Number of accounts requiring a refund		
Business personal property	2	5
Personal property manufactured structures	0	5
Real property	17	40
3. Number of delinquent tax notices sent		
Business personal property	46	50
Personal property manufactured structures	129	150
Real property	1,185	2,000
4. Number of foreclosure accounts processed		
Real property only	37	70
5. Number of accounts issued redemption notices		
Real property only	42	50
6. Number of warrants	27	50
7. Number of garnishments	0	0
8. Number of seizures	0	0
9. Number of bankruptcies	37	50
10. Number of accounts with an address change processed	7,734	8,000
<hr/>		
11. How many second trimester statements do you mail?	3,569	
12. How many third trimester statements do you mail?	3,333	
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. Is tax collecting combined with another county function?	<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

2022-2023

County TILLAMOOK

Assessment and administrative support work activity		
	<u>Numbers by activity</u>	
	Actual (2021-22)	Estimated (2022-23)
1. Number of deeds worked	4,218	4,300

Cartography work activity		
	<u>Numbers by activity</u>	
	Actual (2021-22)	Estimated (2022-23)
1. Number of new tax lots	97	100
2. Number of lot line adjustments	59	60
3. Number of consolidations	27	30
4. Number of new maps	1	1
5. Number of tax code boundary changes	12	30



Form 7 Summary of Expenses

2022-2023

County TILLAMOOK

	A.	B.	C.	D.	E.	F.	
Current operating expenses	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography*	Dedicated IT services for A&T	Totals
1. Personnel services	563,641	894,534	21,686	473,852	173,161	149,033	2,275,907
2. Materials and services	77,050	72,960	3,688	79,646	8,790	57,317	299,451
3. Transportation	1,380	12,147	0	138	138	0	13,803
4. Total current operating expenses (Total direct expenses)	642,071	979,641	25,374	553,636	182,089	206,350	2,589,161

* Include approved grant funding for ORMAP

Indirect expenses

5. Total direct expenses (line 4)	2,589,161
6. If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box.	0.05
Total indirect expenses (line 5 multiplied by line 6)	129,458
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
Total indirect expenses (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows)	0
7. Total indirect expenses	129,458

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)							2,718,619
10. Direct and indirect expenses multiplied by 0.06							163,117
11. The greater of line 10 or \$50,000.....							163,117
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).....							2,718,619

Form 8
Grant Application Resolution

TILLAMOOK County is applying to the Department of Revenue to participate in the County Assessment Function Funding Assessment Program.

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.

TILLAMOOK County has undertaken a self-assessment of its compliance with the laws and rules that govern the Oregon property tax system. The County is generally in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312, and all requiring equity and uniformity in the system of property taxation.

TILLAMOOK County agrees to appropriate budgeted dollars based on 100 percent of the expenditures certified in the grant application. The total expenditure amount for consideration in the grant is \$2,718,619. If 100 percent isn't appropriated, no grant shall be made to the county for each quarter in which the county is out of compliance.

The County designates the following individual as the contact for this grant application.

<u>DENISE VANDECOEVERING</u>	<u>(503) 842-3400</u>	<u>x3312</u>	<u>dvandeco@co.tillamook.or.us</u>
Name	Phone		Email

County Approval

By selecting the "I Accept" checkbox, you are signing this Resolution electronically and certifying the Resolution has been approved by the board. You agree your electronic signature is the legal equivalent of your manual signature.

I Accept

	<u>BOARD OF COUNTY COMMISSION CHAIR</u>	<u>27-Apr-2022</u>
Chair/Judge or Appointee	Title	Sign Date