



Form 1
Grant Application Staffing
2017-2018

Yamhill County	Approved FTE Current Year (2016-2017)	Budgeted FTE Coming Year (2017-2018)	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	2.00	2.00	0.00
Total Assessment Administration	4.00	4.00	0.00
B. Valuation--Appraisal Staff			
Chief Appraisers/Appraiser Supervisor	1.00	1.00	0.00
Lead Appraisers	0.00	0.00	0.00
Residential Appraisers	2.00	2.00	0.00
Commercial/Industrial Appraisers	2.00	2.00	0.00
Farm/Forest/Rural Appraisers	3.00	3.00	0.00
Manufactured Structure/Floating Structure Appraisers	0.00	0.00	0.00
Personal Property Appraisers	1.00	1.00	0.00
Personal Property Clerks	1.00	1.00	0.00
Sales Data Analyst	1.00	1.00	0.00
Data Gatherers & Appraisal Techs	0.00	0.00	0.00
Total Valuation--Appraisal Staff	11.00	11.00	0.00
C. Clerk/BOPTA Staff			
	0.06	0.06	0.00
D. Tax Collection & Distribution Administration			
Administration, Deputy, etc.	2.00	2.00	0.00
Support & Collection Staff	1.00	1.00	0.00
Tax Distribution	0.25	0.25	0.00
Foreclosure & Garnishment	0.25	0.25	0.00
Total Tax Collection & Distribution Staff	3.50	3.50	0.00
E. Cartography & GIS Administration			
Cartographic/GIS Supervisor	0.00	0.00	0.00
Lead Cartographer	1.00	1.00	0.00
Cartographers	0.00	0.00	0.00
GIS Specialist	0.00	0.00	0.00
Total Cartographic & GIS Staff	1.00	1.00	0.00
F. A&T Data Processing Staff			
	1.91	1.91	0.00
G. Total A&T Staffing (the sum of A-F above)			
	21.47	21.47	0.00



Form 2
Explanation of Staffing Issues
2017-2018

Yamhill County

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 Assessor's Office has seen an increased work load over the past three years due to notable employee attrition. For the County as an employer, the job market has seen significant constraint over the last three years. Economic recovery has led to pre-recession unemployment rates under 5%. High demand for Appraisers in the private sector and competing with Portland Metro counties for public sector Appraisers has made recruitment for appraiser positions extremely difficult. The Yamhill County Assessor's Office was able to successfully recruit one commercial/industrial appraiser from California late in 2016. Yamhill County was also able to recruit an appraiser trainee in late 2016.

Because of the difficulty in recruiting and retaining appraiser's, and the increase in permits issued by planning departments, 4-6 temporary data collectors and data entry personnel will be utilized in the April through June time period to ensure that our office will be meeting statutory obligations for the assessment of all properties throughout the count.

Another issue is that training new Assessment Specialists for the Tax Department can take as long as 3 years. This makes losing employees in these positions that much more difficult.

The budget for this year includes additional funds for temporary assistance for both the Appraisal and Assessment staff while we continue to recruit replacement personnel.



**Form 3
General Comments
2017-2018**

Yamhill County

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.

Over the past five years, the Yamhill County Assessor's office has been in the process of procuring and converting to new assessment and taxation software. For the past six months, the office is in the final data cleansing, validation, user acceptance and testing phase of the project. Final implementation and go-live for the CAMA system is scheduled for April of 2017, while go-live for the taxation software is scheduled for June of 2017. This new software has features and functionality well beyond the capabilities of our current legacy system, and will allow for an increase in efficiency and accuracy of our assessment and taxation operations. The Assessor's Office will fully utilize the new software for valuation and taxation, including certifying values, turning the roll and issuing tax statements in September of 2017 for the first time.

The 2017-2018 budget includes expense allocations for annual software maintenance and support with the software provider, as well as for support from Lane County, who will provide additional assistance to our office for the year after go-live. The additional support received from Lane County will help mitigate statutory compliance risks as well as give our administrative team a better understanding of the deployment and advanced functions of the program including report writing and data extraction. Yamhill County has joined the Oregon Ascend/ProVal steering committee, and will continue to be a contributor to the group.

Along with the implementation of new software, Yamhill County will utilize temporary data collectors and data entry personnel for approximately two months in order to complete inspections and data entry for permits and red-tags. These temporary positions will allow our full time employees to be fully engaged in the computer conversion project, user acceptance testing, training and valuation review, while at the same time allowing our office to meet statutory requirements relative to valuation of properties throughout the county.

The office continues to look for ways to embrace and use technology in an effort to increase the accuracy and efficiency throughout office. Resources have been allocated this year to purchase aerial photography of the entire county, as well as purchase field devices. Field devices will allow our appraiser's and data collectors to enter data directly into our CAMA system while in the field, thereby allowing for less data re-entry once in the office. The field devices will also allow for GIS maps to be directly available to appraiser's in the field, as well as allow for photos to be taken of properties and instantly associated with an account.

Aerial photography, both orthogonal and oblique and will allow for the detection of new improvements that may have been built without permits. IAAO appraisal standards allow for the appraisal of properties when orthogonal and oblique photographs are available, and have shown an increase in both accuracy and efficiency when used as part of an appraisal program.



Form 4
Valuation—Appraisal Resources
2017-2018

Yamhill County

Activities	Number of Accounts by Activity		Number of FTE by Activity	
	Actual (2016-2017)	Estimated (2017-2018)	Actual (2016-2017)	Estimated (2017-2018)
1. Real Property Exceptions, Special Assessments, and Exemptions				
New Construction	2,270	2,450	3.25	3.25
Zone Changes	0	4	0.02	0.02
Subdivisions, Segregations, Consolidations	207	225	0.40	0.40
Omitted Properties	5	6	0.03	0.03
Special Assessment Qualification and Disqualification	179	193	0.70	0.70
Exemptions	140	150	0.10	0.10
Subtotal	2,801	3,028	4.50	4.50
2. Appeals and Assessor Review				
Assessor Review and Stipulations	64	75	0.25	0.25
BOPTA	35	50	0.25	0.25
Department of Revenue	0	0	0.00	0.00
Magistrate Division—Tax Court	14	14	0.25	0.25
Regular Division—Tax Court	1	4	0.25	0.25
Subtotal	114	143	1.00	1.00
3. Real Property Valuation				
Physical Reappraisal	325	500	0.25	0.25
Recalculation only—no appraisal review	42,000	42,000	1.75	1.75
Subtotal	42,325	42,500	2.00	2.00
4. Business Personal Property (returns mailed)	3,151	1,950	1.00	1.00
5. Ratio			1.00	1.00
6. Continuing Education			0.50	0.50
7. Other Valuation—Appraisal Activity			1.00	1.00
8. Total Valuation—Appraisal Staff (FTE)			11.00	11.00



**Form 5
Tax Collection/Distribution
Work Activity
2017-2018**

**Number of Accounts
by Activity**

Yamhill County

	Actual (2016-2017)	Estimated (2017-2018)
1. Number of accounts requiring roll corrections		
Business Personal Property	<u>40</u>	<u>40</u>
Personal Property Manufactured Structures	<u>20</u>	<u>25</u>
Real Property	<u>190</u>	<u>150</u>
2. Number of accounts requiring a refund		
Business Personal Property	<u>14</u>	<u>15</u>
Personal Property Manufactured Structures	<u>16</u>	<u>20</u>
Real Property	<u>225</u>	<u>200</u>
3. Number of delinquent tax notices sent		
Business Personal Property	<u>195</u>	<u>180</u>
Personal Property Manufactured Structures	<u>666</u>	<u>670</u>
Real Property	<u>2,324</u>	<u>2,350</u>
4. Number of foreclosure accounts processed		
Real Property only	<u>27</u>	<u>30</u>
5. Number of accounts issued redemption notices		
Real Property only	<u>15</u>	<u>15</u>
6. Number of warrants	<u>251</u>	<u>275</u>
7. Number of garnishments	<u>0</u>	<u>0</u>
8. Number of seizures	<u>0</u>	<u>0</u>
9. Number of bankruptcies	<u>120</u>	<u>120</u>
10. Number of accounts with an address change processed	<u>990</u>	<u>1,020</u>
11. How many second trimester statements do you mail?	<u>0</u>	
12. How many third trimester statements do you mail?	<u>0</u>	
13. Does the county contract for lock box service?	<u>Yes</u>	
14. Does the county use in-house remittance processing?	<u>No</u>	
15. Is the tax collector combined with another county function?	<u>Yes</u>	

If tax collector is combined with another county function, please describe that function.

In Yamhill County the Assessor and Tax Collector are combined into one position.



Form 6
Assessment and Administrative
Support and Cartography
Work Activity
2017-2018

Yamhill County

Assessment and Administrative Support
Work Activity

Numbers by Activity

	Actual (2016-2017)	Estimated (2017-2018)
1. Number of Deeds Worked	<u>4,875</u>	<u>5,265</u>

Cartography Work Activity

Numbers by Activity

	Actual (2016-2017)	Estimated (2017-2018)
1. Number of new tax lots	<u>174</u>	<u>188</u>
2. Number of lot line adjustments	<u>61</u>	<u>66</u>
3. Number of consolidations	<u>11</u>	<u>12</u>
4. Number of new maps	<u>0</u>	<u>0</u>
5. Number of tax code boundary changes	<u>4</u>	<u>4</u>



Yamhill County

**Form 7
Summary of Expenses
2017-2018**

Current operating expenses	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. A&T Data Processing	TOTALS
1. Personal Services	\$387,406	\$943,048	\$5,187	\$321,224	\$96,882	\$211,709	\$1,965,456
2. Materials & Services	\$25,418	\$125,025	\$6,154	\$171,862	\$42,251	\$21,884	\$392,594
3. Transportation	\$0	\$17,000	\$0	\$0	\$0	\$0	\$17,000
4. Total Current Operating Expenses (Total Direct Expenses)	\$412,824	\$1,085,073	\$11,341	\$493,086	\$139,133	\$233,593	\$2,375,050

* Include ORMAP-approved grant funding

Indirect Expenses

5. Total Direct Expenses (line 4)	\$2,375,050
6. If you use the 5 percent method to calculate your indirect expenses, enter .05 in this box. Total Indirect Expenses (line 5 × line 6).	0.05
6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses, enter that percentage in this box	\$118,753
Total Indirect Expenses (line 6A × the direct expense amount for the category/categories that your certificate allows)	0.00000
7. Total Indirect Expenses	\$0
	\$118,753

Capital Outlay

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	\$0	\$0
9. Total direct and indirect expenses (line 4 + line 7)							\$2,493,803
10. Direct and indirect expenses × 0.06							\$149,628
11. The greater of line 10 or \$50,000							\$149,628
12. Capital outlay (the lesser of line 8 or line 11)							\$0
13. Total expenditures for CAFFA consideration (line 4 + line 7 + line 12)							\$2,493,802



Form 8
Grant Application Resolution
2017-2018

Yamhill 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.

Yamhill 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, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation.

Yamhill County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application in the amount of \$2,493,802.00, 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.

County designates:

Laura Tschabold

Name _____

(503) 434-7501

Telephone _____

tschabold@co.yamhill.or.us

E-mail Address _____

as the county contact person for this grant application.

County Approval

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

I Accept

Laura Tschabold
Signature (Chair/Judge or Appointee)

County Administrator

Title
4-20-17

Date

Accepted by Yamhill County
Board of Commissioners on
4-20-17 by Board Order
17-128



Form 9 Racial and Ethnic Impact Statement

This form is used for informational purposes only and must be included with the grant application 2017-2018

Yamhill County

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 persons ¹ 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] day of [Month], [Year], the information contained on this form and any attachment is complete and accurate to the best of my knowledge.

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.