



# Form 1 Grant Application Staffing

**2018-2019**

|  | <b>Column 1</b>                                    | <b>Column 2</b>                                   | <b>Column 3</b>                                |
|--|--|---|--|
| <b>County</b> <u>YAMHILL</u>                             | <b>Approved FTE<br/>current year<br/>(2017-18)</b> | <b>Budgeted FTE<br/>coming year<br/>(2018-19)</b> | <b>Change<br/>(Column 2<br/>less Column 1)</b> |
| <b>A. Assessment administration</b>                      |  |   |  |
| Assessor, deputy, etc. ....                              | 2.00   | 2.00  | 0.00   |
| Assmt. support staff, deed clerks and data entry staff   | 2.00   | 2.00  | 0.00   |
| Total assessment administration staff .....              | 4.00   | 4.00  | 0.00   |
| <b>B. Valuation and appraisal staff</b>                  |  |   |  |
| 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 and appraisal techs.....                  | 0.00   | 0.00  | 0.00   |
| Total valuation and appraisal staff .....                | 11.00  | 11.00   | 0.00   |
| <b>C. Board of Property Tax Appeals (BoPTA)</b>          | 0.06   | 0.06  | 0.00   |
| <b>D. Tax collection and distribution administration</b> |  |   |  |
| Administration, deputy, etc.....                         | 2.00   | 2.00  | 0.00   |
| Support and collection .....                             | 1.00   | 1.00  | 0.00   |
| Tax distribution .....                                   | 0.25   | 0.25  | 0.00   |
| Foreclosure and garnishment.....                         | 0.25   | 0.25  | 0.00   |
| Total tax collection and distribution .....              | 3.50   | 3.50  | 0.00   |
| <b>E. Cartography and GIS administration</b>             |  |   |  |
| Cartographic/GIS supervisor.....                         | 0.00   | 1.00  | 1.00   |
| Leadcartographers .....                                  | 1.00   | 0.00  | (1.00)   |
| Cartographers.....                                       | 0.00   | 0.00  | 0.00   |
| GIS specialists.....                                     | 0.00   | 0.00  | 0.00   |
| Total cartographic and GIS staff .....                   | 1.00   | 1.00  | 0.00   |
| <b>F. Dedicated IT services for A&amp;T</b>              | 1.91   | 1.91  | 0.00   |
| <b>G. Total assessment and taxation staffing</b>         | 21.47  | 21.47   | 0.00   |



## Form 2 Explanation of Staffing Issues

2018-2019

County YAMHILL

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.

Our office processed a series of reclassifications for;

Personnel

Senior Cartographer -> Senior Cartographer / GIS Assessment Analyst  
Assessment Specialist II -> Assessment Specialist III

Management

Office Administrator -> Senior Office Administrator  
Management Analyst -> Deputy Tax Collector

No increase to the FTE for the budget but these four positions will be reclassified.

An attempt was made last year to use seasonal assistance in data collection for the appraisal effort. The effort proved to be futile as the amount of training needed took too long for the amount of time we could place them in the field to accurately collect data.

We actively recruit for any vacant positions.



# Form 3 General Comments

2018-2019

County YAMHILL

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.

During the summer/fall of 2017, we successfully completed software conversion from our legacy system to Thomson Reuters Ascend/ProVal platform.

Annual software maintenance for our CAMA and Tax platform, as well as Pictometry, will now be included in our annual budgeting process.



# Form 4 Valuation and Appraisal Resources

**2018-2019**

| County <u>YAMHILL</u>  | Number of accounts<br>by activity |                        | Number of FTE<br>by activity |                        |
|--|-----------------------------------|------------------------|------------------------------|------------------------|
|  | Actual<br>(2017-18)               | Estimated<br>(2018-19) | Actual<br>(2017-18)          | Estimated<br>(2018-19) |
| <b>Activities</b>  |                                   |                        |                              |                        |
| <b>1. Real property exceptions, special assessments and exemptions</b> |                                   |                        |                              |                        |
| New construction.....  | 3,283                             | 3,600                  | 3.25                         | 3.25                   |
| Zone changes.....  | 4                                 | 5                      | 0.02                         | 0.02                   |
| Subdivisions, segregations, and consolidations..                       | 170                               | 200                    | 0.40                         | 0.40                   |
| Omitted properties .....   | 3                                 | 10                     | 0.03                         | 0.03                   |
| Special assessment qualification and disqualification                  | 251                               | 200                    | 0.70                         | 0.70                   |
| Exemptions.....  | 47                                | 55                     | 0.10                         | 0.10                   |
| Subtotal.....  | <u>3,758</u>                      | <u>4,070</u>           | <u>4.50</u>                  | <u>4.50</u>            |
| <b>2. Appeals and assessor review</b>                                  |                                   |                        |                              |                        |
| Assessor review and stipulations .....                                 | 61                                | 80                     | 0.25                         | 0.25                   |
| BOPTA .....  | 24                                | 50                     | 0.25                         | 0.25                   |
| Department of Revenue.....   | 1                                 | 1                      | 0.00                         | 0.00                   |
| Magistrate Division of the Oregon Tax Court.....                       | 5                                 | 5                      | 0.25                         | 0.25                   |
| Regular Division of the Oregon Tax Court .....                         | 1                                 | 1                      | 0.25                         | 0.25                   |
| Subtotal.....  | <u>92</u>                         | <u>137</u>             | <u>1.00</u>                  | <u>1.00</u>            |
| <b>3. Real property valuation</b>                                      |                                   |                        |                              |                        |
| Physical reappraisal.....  | 965                               | 5,000                  | 0.25                         | 0.25                   |
| Recalculation only—no appraisal review.....                            | 44,864                            | 40,000                 | 1.75                         | 1.75                   |
| Subtotal.....  | <u>45,829</u>                     | <u>45,000</u>          | <u>2.00</u>                  | <u>2.00</u>            |
| <b>4. Business personal property (returns mailed) .....</b>            | <u>2,195</u>                      | <u>2,300</u>           | <u>1.00</u>                  | <u>1.00</u>            |
| <b>5. Ratio .....</b>  |                                   |                        | <u>1.00</u>                  | <u>1.00</u>            |
| <b>6. Continuing education .....</b>                                   |                                   |                        | <u>0.50</u>                  | <u>0.50</u>            |
| <b>7. Other valuation—appraisal activity .....</b>                     |                                   |                        | <u>1.00</u>                  | <u>1.00</u>            |
| <b>8. Total valuation and appraisal staff (FTE) .....</b>              |                                   |                        | <u>11.00</u>                 | <u>11.00</u>           |



# Form 5 Tax Collection and Distribution Work Activity

**2018-2019**

County YAMHILL

**Number of accounts  
by activity**

| Actual<br>(2017-18) | Estimated<br>(2018-19) |
|---------------------|------------------------|
|---------------------|------------------------|

**1. Number of accounts requiring roll corrections**

|   |     |     |
|---|-----|-----|
| Business personal property .....                | 41  | 50  |
| Personal property manufactured structures ..... | 19  | 50  |
| Real property .....                             | 232 | 200 |

**2. Number of accounts requiring a refund**

|   |     |     |
|---|-----|-----|
| Business personal property .....                | 18  | 5   |
| Personal property manufactured structures ..... | 9   | 30  |
| Real property .....                             | 270 | 190 |

**3. Number of delinquent tax notices sent**

|   |       |       |
|---|-------|-------|
| Business personal property .....                | 188   | 225   |
| Personal property manufactured structures ..... | 765   | 700   |
| Real property .....                             | 2,020 | 2,600 |

**4. Number of foreclosure accounts processed**

|                          |    |    |
|--------------------------|----|----|
| Real property only ..... | 47 | 55 |
|--------------------------|----|----|

**5. Number of accounts issued redemption notices**

|                          |    |    |
|--------------------------|----|----|
| Real property only ..... | 12 | 25 |
|--------------------------|----|----|

**6. Number of warrants .....**

|  |     |     |
|--|-----|-----|
|  | 258 | 450 |
|--|-----|-----|

**7. Number of garnishments .....**

|  |   |   |
|--|---|---|
|  | 0 | 0 |
|--|---|---|

**8. Number of seizures .....**

|  |   |   |
|--|---|---|
|  | 0 | 0 |
|--|---|---|

**9. Number of bankruptcies .....**

|  |    |     |
|--|----|-----|
|  | 27 | 130 |
|--|----|-----|

**10. Number of accounts with an address change processed .....**

|  |       |     |
|--|-------|-----|
|  | 1,360 | 600 |
|--|-------|-----|

**11. How many second trimester statements do you mail? .....**

|  |   |
|--|---|
|  | 0 |
|--|---|

**12. How many third trimester statements do you mail? .....**

|  |   |
|--|---|
|  | 0 |
|--|---|

**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**

**2018-2019**

County YAMHILL

**Assessment and administrative support  
work activity**

|                                 | <u>Numbers by activity</u>  |                                |
|---------------------------------|-----------------------------|--------------------------------|
|                                 | <u>Actual<br/>(2017-18)</u> | <u>Estimated<br/>(2018-19)</u> |
| 1. Number of deeds worked ..... | <u>4,550</u>                | <u>4,750</u>                   |

**Cartography work activity**

|  | <u>Numbers by activity</u>  |                                |
|--|-----------------------------|--------------------------------|
|  | <u>Actual<br/>(2017-18)</u> | <u>Estimated<br/>(2018-19)</u> |
| 1. Number of new tax lots.....               | <u>400</u>                  | <u>290</u>                     |
| 2. Number of lot line adjustments .....      | <u>80</u>                   | <u>60</u>                      |
| 3. Number of consolidations .....            | <u>22</u>                   | <u>16</u>                      |
| 4. Number of new maps .....                  | <u>0</u>                    | <u>0</u>                       |
| 5. Number of tax code boundary changes ..... | <u>5</u>                    | <u>4</u>                       |



# Form 7 Summary of Expenses

2018-2019

County YAMHILL

| Current operating expenses                                     | A.<br>Assessment Administration | B.<br>Valuation | C.<br>BOPTA | D.<br>Tax Collection & Distribution | E.<br>Cartography* | F.<br>Dedicated IT services for A&T | Totals    |
|--|---------------------------------|-----------------|-------------|-------------------------------------|--------------------|-------------------------------------|-----------|
| 1. Personnel services  | 389,539                         | 985,223         | 5,768       | 305,491                             | 102,581            | 119,660                             | 1,908,262 |
| 2. Materials and services                                      | 61,044                          | 152,783         | 8,412       | 180,666                             | 20,348             | 21,884                              | 445,137   |
| 3. Transportation  | 0                               | 10,000          | 0           | 0                                   | 0                  | 0                                   | 10,000    |
| 4. Total current operating expenses<br>(Total direct expenses) | 450,583                         | 1,148,006       | 14,180      | 486,157                             | 122,929            | 141,544                             | 2,363,399 |

\* Include approved grant funding for ORMAP

**Indirect expenses**

- 5. Total direct expenses (line 4) ..... 2,363,399
- 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)** ..... 118,170
- 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** ..... 118,170

**Capital outlay**

- 8. Enter the actual capital outlay without regard to limitation.
 

|                           |           |       |                               |             |                                  |   |
|---------------------------|-----------|-------|-------------------------------|-------------|----------------------------------|---|
| Assessment Administration | Valuation | BOPTA | Tax Collection & Distribution | Cartography | Data Processing Support (IT, AT) | Total 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) ..... 2,481,569
- 10. Direct and indirect expenses multiplied by 0.06 ..... 148,894
- 11. The greater of line 10 or \$50,000..... 148,894
- 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) ..... 2,481,569

**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 persons<sup>1</sup> 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 26 day of April, 2018, the information contained on this form and any attachment is complete and accurate to the best of my knowledge.

  
\_\_\_\_\_  
Signature  
Printed Name: Laura Tschabold  
Title: County Administrator

<sup>1</sup> "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.

# Form 8

## Grant Application Resolution

Yamhill County is applying to the Department of Revenue in order 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.

Yamhill 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 laws requiring equity and uniformity in the system of property taxation.

Yamhill 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 \$ 2,481,569. 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>Laura Tschabold, County Administrator</u> | <u>503-474-4991</u> | <u>tschabold@co.yamhill.or.us</u> |
| Name   | Phone               | Email                             |

  
\_\_\_\_\_  
Signature of chairperson or judge of governing body

4/27/18  
\_\_\_\_\_  
Date signed

Accepted by Yamhill County  
Board of Commissioners on  
4/26/18 by Board Order  
# 18-125