



## YAMHILL COUNTY ASSESSMENT & TAX

Derrick C Wharff  
Assessor and Tax Collector

Yamhill County Board of Commissioners

May 4, 2021

RE: County Assessment Function Funding Assistance ("CAFFA") Grant Revision.

After review from the Department of Revenue regarding the CAFFA Grant submission for 2021-2022 (B.O. 21-151). The Department of Revenue has asked that we remove the \$70,000 in software reserves from our grant application. In addition, there is a 5% indirect expense added so the total reduction is \$73,500

The prior grant application for 2021-2022 was \$2,845,971. The revised grant application for 2021-2022 is \$2,772,471 a difference of -\$73,500.

I am requesting the board's approval of the revised CAFFA grant application for 2021-2022.

Please include the following on the agenda at your earliest convenience.

- Consideration of the submission of a revised application for the 2021-2022 Yamhill County Assessment Function Funding Assistance (CAFFA) Grant Application in the amount of \$2,772,471.

Thank you for your continued support,

Derrick Wharff  
Yamhill County  
Assessor & Tax Collector

Accepted by Yamhill County  
Board of Commissioners on  
5/6/2021 by Board Order  
# 21-168

Rescinding B.O. 21-151



# Form 1 Grant Application Staffing

2021-2022

	Column 1 Approved FTE current year (2020-21)	Column 2 Budgeted FTE coming year (2021-22)	Column 3 Change (Column 2 less Column 1)
County <u>YAMHILL</u>			
<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	1.00	(1.00)
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.....	0.25	0.25	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 .....	10.25	9.25	(1.00)
<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.....	1.00	1.00	0.00
Leadcartographers .....	0.00	0.00	0.00
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>	2.00	1.26	(0.74)
<b>G. Total assessment and taxation staffing</b>	20.81	19.07	(1.74)

B.O.21-168  
Exhibit "A"  
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## Form 2 Explanation of Staffing Issues

2021-2022

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.

2021 Comments - Due to budgetary constraints, we have had to cut one full time Appraiser 3 (commercial/industrial) position in order to balance the initial budget. During budget hearings in May, we will be requesting additional funding to re-instate this position as a full FTE. In addition, we are looking at alternative uses for this re-instated position, including as a hybrid assistant data analyst/appraiser position. We will continue to recruit for all vacant positions within the office. In the previous six years, the County IT department was heavily involved with a software conversion. Support for 2021 and going forward will be reflective of former years of IT involvement.

Additional FTE in Form 1 not included in the A & T Org Chart because they are reported by other departments, including IT, Finance, County Counsel, Clerk and HR.

The Tax Collector position is combined with the Assessor position in Yamhill County.



## Form 3 General Comments

2021-2022

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.

2021 Comments - Since the spring of 2019, our office has implemented the use of field devices for appraisal data collection and data entry via Data Cloud Solutions product Mobile Assessor. The Mobile Assessor platform was used for re-appraisal of Newberg and Dundee residential accounts, all manufactured home parks, as well as completion of red tag/permit, accounts for the 2020 and 2021 tax year. We also used Mobile Assessor for a reappraisal of a section of rural accounts in the spring/summer of 2020 and will continue through 2021-2022. Annual software maintenance for our CAMA and Tax platform, as well as this new data collection system, will continue to be included in our annual budgeting process. Starting in 2019, and continuing on for subsequent tax years, the Yamhill County Assessor Office no longer sends out Personal Property Return forms to personal property business owners. Since the 2020 tax year, our office, in conjunction with The Master's Touch, has developed and implemented a DOR-approved online personal property filing platform. Our commercial appraisal team completed reappraisal of general office and retail properties through the county, including implementation of valuation by the income approach. Due to COVID-19, we are anticipating higher numbers of requests for review as well as BoPTA appeals for the coming year.

Additional Form 7 Operating Expenses not included in the A & T budget because they are from a different department(s). See attached Workbooks for additional information.

Admin HR - \$13,467

Clerks - \$ 21,342

IT - \$172,054

Finance - \$ 27,492

County Counsel - \$41,050



# Form 4 Valuation and Appraisal Resources

**2021-2022**

County <u>YAMHILL</u>	Number of accounts by activity		Number of FTE by activity	
	Actual (2020-21)	Estimated (2021-22)	Actual (2020-21)	Estimated (2021-22)
<b>Activities</b>				
<b>1. Real property exceptions, special assessments and exemptions</b>				
New construction.....	3,633	4,000	2.25	1.75
Zone changes.....	0	3	0.02	0.02
Subdivisions, segregations, and consolidations..	423	450	0.40	0.40
Omitted properties .....	5	20	0.03	0.03
Special assessment qualification and disqualification	400	250	0.70	0.70
Exemptions .....	97	80	0.10	0.10
Subtotal.....	4,558	4,803	3.50	3.00
<b>2. Appeals and assessor review</b>				
Assessor review and stipulations .....	36	150	0.25	0.25
BOPTA .....	32	100	0.25	0.25
Department of Revenue.....	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court.....	4	8	0.25	0.25
Regular Division of the Oregon Tax Court .....	2	4	0.25	0.25
Subtotal.....	74	262	1.00	1.00
<b>3. Real property valuation</b>				
Physical reappraisal.....	3,193	4,000	2.50	2.00
Recalculation only—no appraisal review .....	36,939	37,500	1.00	1.00
Subtotal.....	40,132	41,500	3.50	3.00
<b>4. Business personal property (returns mailed) .....</b>	0	0	1.00	1.00
<b>5. Ratio .....</b>			0.75	0.75
<b>6. Continuing education .....</b>			0.25	0.25
<b>7. Other valuation—appraisal activity .....</b>			0.25	0.25
<b>8. Total valuation and appraisal staff (FTE) .....</b>			10.25	9.25



# Form 5 Tax Collection and Distribution Work Activity

**2021-2022**

County YAMHILL

**Number of accounts  
by activity**

	Actual (2020-21)	Estimated (2021-22)
<b>1. Number of accounts requiring roll corrections</b>		
Business personal property .....	101	90
Personal property manufactured structures .....	31	30
Real property .....	380	300
<b>2. Number of accounts requiring a refund</b>		
Business personal property .....	34	35
Personal property manufactured structures .....	24	25
Real property .....	209	210
<b>3. Number of delinquent tax notices sent</b>		
Business personal property .....	251	250
Personal property manufactured structures .....	751	750
Real property .....	1,959	2,000
<b>4. Number of foreclosure accounts processed</b>		
Real property only .....	31	40
<b>5. Number of accounts issued redemption notices</b>		
Real property only .....	13	15
<b>6. Number of warrants</b> .....	209	225
<b>7. Number of garnishments</b> .....	0	0
<b>8. Number of seizures</b> .....	0	0
<b>9. Number of bankruptcies</b> .....	43	50
<b>10. Number of accounts with an address change processed</b> .....	1,210	1,250
<b>11. How many second trimester statements do you mail?</b> .....	0	
<b>12. How many third trimester statements do you mail?</b> .....	0	
<b>13. Does the county contract for lock box service?</b> .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>14. Does the county use in-house remittance processing?</b> .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>15. Is tax collecting combined with another county function?</b> .....	<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**

**2021-2022**

County YAMHILL

**Assessment and administrative support  
work activity**

	<u>Numbers by activity</u>	
	Actual (2020-21)	Estimated (2021-22)
1. Number of deeds worked .....	4,400	4,500

**Cartography work activity**

	<u>Numbers by activity</u>	
	Actual (2020-21)	Estimated (2021-22)
1. Number of new tax lots .....	650	650
2. Number of lot line adjustments .....	56	50
3. Number of consolidations .....	4	4
4. Number of new maps .....	2	2
5. Number of tax code boundary changes .....	1	1



# Form 7 Summary of Expenses

2021-2022

County YAMHILL

A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
1. Personnel services	476,019	10,449	448,295	130,524	158,128	2,244,763
2. Materials and services	51,166	10,893	158,643	30,792	13,926	395,686
3. Transportation	0	0	0	0	0	0
4. Total current operating expenses (Total direct expenses)	527,185	21,342	606,938	161,316	172,054	2,640,449

\* Include approved grant funding for ORMAP

### Indirect expenses

5. Total direct expenses (line 4) .....	2,640,449
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) .....	132,022

6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses, enter that percentage in this box. ....

**Total indirect expenses** (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows) .....

7. <b>Total indirect expenses</b> .....	0.00000
	132,022

### Capital outlay

8. Enter the actual capital outlay without regard to limitation. ....	0	0	0	0	0	0
9. Total direct and indirect expenses (sum of lines 4 and 7) .....						
10. Direct and indirect expenses multiplied by 0.06 .....						
11. The greater of line 10 or \$50,000. ....						
12. Capital outlay (the lesser of line 8 or line 11) .....						
13. Total expenditures for CAFFA consideration (sum of lines 4, 7, and 12) .....						

<b>Total capital outlay without regard to limitation</b>	2,772,471
	166,348
	166,348
	0
	2,772,471

# Form 8

## Grant Application Resolution

YAMHILL 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.

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 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 \$2,772,471. 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>DERRICK WHARFF</u>	<u>(503) 434-7347</u>	<u>wharffd@yahoo.com</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>DERRICK WHARFF</u>	<u>ASSESSOR TAX COLLECTOR</u>	<u>06-May-2021</u>
Chair/Judge or Appointee	Title	Sign Date

B.O. 21-168  
Exhibit "A"  
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