



YAMHILL COUNTY ASSESSMENT & TAX

Derrick C Wharff
Assessor and Tax Collector

Yamhill County Board of Commissioners

May 16, 2022

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

The prior grant application for 2022-2023 was \$3,038,821 (B.O. 22-123). The revised grant application for 2022-2023 is \$2,988,375, a difference of \$50,446.

I am requesting the board’s approval of the revised CAFFA grant application for 2022-2023.

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

- Consideration of the submission of a revised application for the 2022-2023 Yamhill County Assessment Function Funding Assistance (CAFFA) Grant Application in the amount of \$2,988,375.

Thank you for your continued support,

Derrick Wharff
Yamhill County
Assessor & Tax Collector



Form 1 Grant Application Staffing

2022-2023

	Column 1 Approved FTE current year (2021-22)	Column 2 Budgeted FTE coming year (2022-23)	Column 3 Change (Column 2 less Column 1)
County <u>YAMHILL</u>			
A. Assessment administration			
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. Valuation and 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.....	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	10.25	0.00
C. Board of Property Tax Appeals (BoPTA)	0.06	0.08	0.02
D. Tax collection and distribution administration			
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
E. Cartography and GIS administration			
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
F. Dedicated IT services for A&T	1.26	1.13	(0.13)
G. Total assessment and taxation staffing	20.07	19.96	(0.11)



Form 2 Explanation of Staffing Issues

2022-2023

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.

2022 Comments - Due to budgetary constraints, we have had to reduce one full time Appraiser 3 (commercial/industrial) position from 1.0 FTE to 0.3 FTE 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 have and will continue to recruit for all vacant positions within the office. Finding qualified applicants during and post COVID-19 pandemic has been difficult.

In the previous three years, the County IT department was heavily involved with the implementation of mobile field devices. Support for 2022 and going forward will be reflective of the continued support of the CAMA system, tax system, and field devices.

Additional FTE indicted in Form 1 are 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

2022-2023

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.

2022 Comments - Since the spring of 2019, our office has fully implemented the use of mobile field devices for appraisal data collection and data entry via Data Cloud Solutions product Mobile Assessor. The Mobile Assessor platform has been used for re-appraisal of all cities in the county, all manufactured home parks, as well as completion of red tag/permit accounts for the 2020, 2021 and 2022 tax year. We also used Mobile Assessor for a re-appraisal of a large section of rural accounts in the spring/summer of 2021 with the goal of having all rural re-appraisal completed in 2024. 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 hardcopies of the Personal Property Return 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. This platform has proven to be success for both our office and business owners.

Our commercial appraisal team completed reappraisal of apartments, general office, retail and industrial properties throughout the county which included implementation of valuation by the income approach. For 2022-23, gas stations, mini-storage units and manufactured home parks will be re-appraised.

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 - \$10,383

Clerks - \$ 21,864

IT - \$220,102

Finance - \$ 26,680

County Counsel - \$36,110



Form 4 Valuation and Appraisal Resources

2022-2023

County <u>YAMHILL</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.....	0	3,200	2.25	2.25
Zone changes.....	0	2	0.02	0.02
Subdivisions, segregations, and consolidations..	840	650	0.40	0.40
Omitted properties	1	20	0.03	0.03
Special assessment qualification and disqualification	181	250	0.70	0.25
Exemptions.....	174	80	0.10	0.10
Subtotal.....	1,196	4,202	3.50	3.05
2. Appeals and assessor review				
Assessor review and stipulations	34	150	0.25	0.25
BOPTA	13	100	0.25	0.10
Department of Revenue.....	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court.....	6	8	0.25	0.10
Regular Division of the Oregon Tax Court	2	4	0.25	0.10
Subtotal.....	55	262	1.00	0.55
3. Real property valuation				
Physical reappraisal.....	0	3,500	2.50	2.50
Recalculation only—no appraisal review.....	37,500	37,500	1.00	1.20
Subtotal.....	37,500	41,000	3.50	3.70
4. Business personal property (returns mailed)				
	0	0	1.00	1.00
5. Ratio				
			0.75	0.75
6. Continuing education				
			0.25	0.25
7. Other valuation—appraisal activity				
			0.25	0.25
8. Total valuation and appraisal staff (FTE)				
			10.25	9.55



Form 5 Tax Collection and Distribution Work Activity

2022-2023

County YAMHILL

**Number of accounts
by activity**

	Actual (2021-22)	Estimated (2022-23)
1. Number of accounts requiring roll corrections		
Business personal property	50	50
Personal property manufactured structures	17	25
Real property	117	130
2. Number of accounts requiring a refund		
Business personal property	21	20
Personal property manufactured structures	20	20
Real property	256	260
3. Number of delinquent tax notices sent		
Business personal property	252	255
Personal property manufactured structures	710	720
Real property	1,823	1,850
4. Number of foreclosure accounts processed		
Real property only	27	35
5. Number of accounts issued redemption notices		
Real property only	12	15
6. Number of warrants	265	275
7. Number of garnishments.....	0	0
8. Number of seizures	2	2
9. Number of bankruptcies.....	13	15
10. Number of accounts with an address change processed	1,114	1,125
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?.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
14. Does the county use in-house remittance processing?	<input type="checkbox"/> Yes <input checked="" 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 YAMHILL

**Assessment and administrative support
work activity**

	<u>Numbers by activity</u>	
	Actual (2021-22)	Estimated (2022-23)
1. Number of deeds worked	4,800	4,800

Cartography work activity

	<u>Numbers by activity</u>	
	Actual (2021-22)	Estimated (2022-23)
1. Number of new tax lots	534	535
2. Number of lot line adjustments	35	35
3. Number of consolidations	13	15
4. Number of new maps	1	1
5. Number of tax code boundary changes	4	5



Form 7 Summary of Expenses

2022-2023

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	519,231	10,662	545,683	134,290	158,128	2,447,779
2. Materials and services	79,125	11,202	104,634	20,449	13,926	398,292
3. Transportation	0	0	0	0	0	0
4. Total current operating expenses (Total direct expenses)	598,356	21,864	650,317	154,739	172,054	2,846,071

* Include approved grant funding for ORMAP

Indirect expenses

- 5. Total direct expenses (line 4) 2,846,071
- 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) 142,304
- 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** 142,304

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 |
| 9. Total direct and indirect expenses (sum of lines 4 and 7) | | | | | | 2,988,375 |
| 10. Direct and indirect expenses multiplied by 0.06 | | | | | | 179,303 |
| 11. The greater of line 10 or \$50,000..... | | | | | | 179,303 |
| 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) | | | | | | 2,988,375 |

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 \$2,988,375. 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@co.yamhill.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>LINDSAY BERSCHAUER</u>	<u>CHAIR, YAMHILL COUNTY BOARD OF COMMISSIONERS</u>
Chair/Judge or Appointee	Title

5-26-2022
Sign Date

Accepted by Yamhill County
Board of Commissioners on
5-26-2022 by Board Order
#: 22-161