



Form 1 Grant Application Staffing

2023-2024

	Column 1	Column 2	Column 3
County <u>YAMHILL</u>	Approved FTE current year (2022-23)	Budgeted FTE coming year (2023-24)	Change (Column 2 less Column 1)
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)			
	0.08	0.09	0.01
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	0.12	(0.13)
Foreclosure and garnishment.....	0.25	0.20	(0.05)
Total tax collection and distribution	3.50	3.32	(0.18)
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			
	1.13	1.17	0.04
G. Total assessment and taxation staffing			
	19.96	19.83	(0.13)



Form 2 Explanation of Staffing Issues

2023-2024

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.

2022-2023 Comments - As of March of 2023, one commercial appraisal position remains vacant, however, we are currently in the process of conducting a recruitment process to fill the position. In addition, we are looking at alternative uses for this re-instated position, including a hybrid assistant data analyst/appraiser position. Due to a resignation in June of 2022, an Appraiser position opened up, and we successfully recruited a new Appraiser for this position in October of 2022. We will continue to recruit for all vacant positions within the office.

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

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



Form 3 General Comments

2023-2024

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.

2022-2023 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. For the 2022-23 tax year, the Mobile Assessor platform was used for the completion of all new construction, and permits and for a rural re-appraisal in the southeast portion of the county. We will continue to use Mobile Assessor for permits this coming year, as well as the reappraisal of another rural southwest section of the county. 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. Due to the resignation of one Appraiser and the hiring of a new Appraiser, the number of accounts re-appraised in 2022 was down from the estimate given for last year. Since the 2020 tax year, our office, in conjunction with The Masters Touch, has developed and implemented a DOR-approved online personal property filing platform. Our commercial appraisal team has nearly completed the reappraisal of all commercial and industrial properties throughout the county, including the implementation of valuation by the income approach in our CAMA system. The number of BoPTA filings for the 2022 tax year was at an all-time low for our office, with only 4 value hearings held.

Additional Form 7 Operating Expenses are not included in the A & T budget because they are from different departments. See attached Workbooks for additional information on eligible expenses reported by these departments.

Yamhill County is currently in negotiations with the union bargaining unit that covers many positions within the office, due to a contract that expires on June 30, 2023. As of the date of the filing of this grant application, a new contract has not yet been finalized. Any potential wage or benefit increases are not represented in the budget or documents submitted. It is our intent that an updated budget will be provided by June 1st.



Form 4 Valuation and Appraisal Resources

2023-2024

County <u>YAMHILL</u>	Number of accounts by activity		Number of FTE by activity	
	Actual (2022-23)	Estimated (2023-24)	Actual (2022-23)	Estimated (2023-24)
Activities				
1. Real property exceptions, special assessments and exemptions				
New construction.....	3,250	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	0.70
Exemptions.....	174	80	0.10	0.10
Subtotal.....	4,446	4,202	3.50	3.50
2. Appeals and assessor review				
Assessor review and stipulations	34	150	0.25	0.25
BOPTA	13	100	0.10	0.10
Department of Revenue.....	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court.....	6	8	0.10	0.10
Regular Division of the Oregon Tax Court	2	4	0.10	0.10
Subtotal.....	55	262	0.55	0.55
3. Real property valuation				
Physical reappraisal.....	2,000	4,000	2.50	2.50
Recalculation only—no appraisal review	39,500	37,500	1.00	1.00
Subtotal.....	41,500	41,500	3.50	3.50
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			0.00	0.00
8. Total valuation and appraisal staff (FTE)			9.55	9.55



Form 5 Tax Collection and Distribution Work Activity

2023-2024

County YAMHILL

**Number of accounts
by activity**

	Actual (2022-23)	Estimated (2023-24)
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1. Number of accounts requiring roll corrections

Business personal property	74	80
Personal property manufactured structures	16	20
Real property	130	130

2. Number of accounts requiring a refund

Business personal property	19	20
Personal property manufactured structures	22	20
Real property	181	190

3. Number of delinquent tax notices sent

Business personal property	248	260
Personal property manufactured structures	563	600
Real property	1,864	1,870

4. Number of foreclosure accounts processed

Real property only	38	35
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5. Number of accounts issued redemption notices

Real property only	14	15
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6. Number of warrants

	275	300
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7. Number of garnishments.....

	0	0
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8. Number of seizures

	0	2
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9. Number of bankruptcies.....

	14	15
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10. Number of accounts with an address change processed

	1,585	1,600
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11. How many second trimester statements do you mail?

	0
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12. How many third trimester statements do you mail?

	0
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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

2023-2024

County YAMHILL

**Assessment and administrative support
work activity**

	<u>Numbers by activity</u>	
	<u>Actual (2022-23)</u>	<u>Estimated (2023-24)</u>
1. Number of deeds worked	<u>3,300</u>	<u>3,200</u>

Cartography work activity

	<u>Numbers by activity</u>	
	<u>Actual (2022-23)</u>	<u>Estimated (2023-24)</u>
1. Number of new tax lots.....	<u>300</u>	<u>300</u>
2. Number of lot line adjustments	<u>30</u>	<u>30</u>
3. Number of consolidations.....	<u>9</u>	<u>10</u>
4. Number of new maps.....	<u>2</u>	<u>5</u>
5. Number of tax code boundary changes.....	<u>6</u>	<u>5</u>



Form 7 Summary of Expenses

2023-2024

County YAMHILL

	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
Current operating expenses							
1. Personnel services	535,484	1,151,425	10,679	515,300	137,465	172,062	2,522,415
2. Materials and services	51,860	140,093	11,524	167,251	17,041	14,516	402,285
3. Transportation	0	0	0	0	0	0	0
4. Total current operating expenses (Total direct expenses)	587,344	1,291,518	22,203	682,551	154,506	186,578	2,924,700

* Include approved grant funding for ORMAP

Indirect expenses

5. Total direct expenses (line 4)	2,924,700
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)	146,235
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	146,235

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)							3,070,935
10. Direct and indirect expenses multiplied by 0.06							184,256
11. The greater of line 10 or \$50,000.....							184,256
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)							3,070,935

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 \$3,070,935. 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>Chair</u>	<u>Chair</u>	<u>4.20.23</u>
Chair/Judge or Appointee	Title	Sign Date

Accepted by Yamhill County
Board of Commissioners on
4.20.23 by Board Order
BO.23-149