



Department of Assessment and Taxation

Bronson Rueda
COUNTY ASSESSOR

April 20, 2023

BCC Agenda Date/Item: _____

Board of County Commissioners
Clackamas County

Approval of a Resolution with the State of Oregon for The Assessor's CAFFA Grant Application for FY 2023-2024. Total value is approximately 1.25 million of the revenue for the Assessor's Office for July 1, 2023 to June 30, 2024. Funding through the State of Oregon. No County General Funds are involved.

Previous Board Action/Review	None		
Performance Clackamas	1. Which indicator of success does this item affect? Transparency		
Counsel Review	KR 4/10/2023	Procurement Review	No
Contact Person	Bronson Rueda Megan Nava	Contact Phone	503-655-8302 503-655-7623

EXECUTIVE SUMMARY: County Assessment Function Funding Assistance (CAFFA) is a grant from the State of Oregon to the Clackamas County Assessor's Office. The grant provides approximately 1.25 million of the revenue for the Assessor's Office. All documents required to be included in the grant application are attached. They include a summary of expenses, two staffing reports, two narrative reports, two work activity forms, and the Grant Application resolution.

The application and accompanying documentation must be received in the State Department of Revenue's Online System by May 1, 2023, and this material has been reviewed and approved by County Counsel.

RECOMMENDATION: Staff respectfully recommends that the Board of Commissioners approve this resolution, so that this grant application may be submitted to the state.

Respectfully submitted,

Bronson Rueda
County Assessor
Assessment and Taxation

For Filing Use Only

BEFORE THE BOARD OF COUNTY COMMISSIONERS

OF CLACKAMAS COUNTY, STATE OF OREGON

In the Matter of Approving
the Submission of a Grant
Document to the Oregon
Department of Revenue



[Board Order/Resolution] No. _____

Page 1 of 2

Clackamas County is applying to the Department of Revenue in order to participate in the County Assessment Function Funding Assessment Program; and

Whereas, 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; and

Whereas, Clackamas 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 other laws requiring equity and uniformity in the system of property taxation; and

Whereas, Clackamas County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application. The total expenditure amount for the consideration in the grant is \$10,602,093. 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; and

Whereas, Clackamas County designates Bronson Rueda, Assessor, phone number (503)655-8302, as the County contact person for this grant document; and

Whereas, The Board finds it would be in the best interest of Clackamas County to adopt this resolution and submit the attached grant documents to the Oregon Department of Revenue.

NOW THEREFORE, the Clackamas County Board of Commissioners do hereby order/resolve that this application be approved and the grant documents be submitted to the Oregon Department of Revenue.

BEFORE THE BOARD OF COUNTY COMMISSIONERS

OF CLACKAMAS COUNTY, STATE OF OREGON

In the Matter of Approving
the Submission of a Grant
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[Board Order/Resolution] No. _____

Page 2 of 2

DATED this _____ day of _____, 2022

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary



Form 1 Grant Application Staffing

2023-2024

	Column 1	Column 2	Column 3
County <u>CLACKAMAS</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	17.90	17.90	0.00
Total assessment administration staff	19.90	19.90	0.00
B. Valuation and appraisal staff			
Chief appraisers/appraiser supervisor	3.00	3.00	0.00
Lead appraisers	6.00	6.00	0.00
Residential appraisers	6.50	7.50	1.00
Commercial/industrial appraisers	3.50	3.50	0.00
Farm/forest/rural appraisers.....	2.00	2.00	0.00
Manufactured structure/floating structure appraisers	0.50	0.50	0.00
Personal property appraisers.....	0.50	0.50	0.00
Personal property clerks.....	2.00	2.00	0.00
Sales data analyst.....	3.00	3.00	0.00
Data gatherers and appraisal techs	0.00	0.00	0.00
Total valuation and appraisal staff	27.00	28.00	1.00
C. Board of Property Tax Appeals (BoPTA)			
	1.00	1.00	0.00
D. Tax collection and distribution administration			
Administration, deputy, etc.....	1.00	1.00	0.00
Support and collection	5.50	5.50	0.00
Tax distribution	1.25	1.25	0.00
Foreclosure and garnishment.....	0.75	0.75	0.00
Total tax collection and distribution	8.50	8.50	0.00
E. Cartography and GIS administration			
Cartographic/GIS supervisor.....	0.00	0.00	0.00
Leadcartographers	1.00	1.00	0.00
Cartographers.....	5.00	4.00	(1.00)
GIS specialists.....	0.50	0.50	0.00
Total cartographic and GIS staff	6.50	5.50	(1.00)
F. Dedicated IT services for A&T			
	2.00	2.00	0.00
G. Total assessment and taxation staffing			
	64.90	64.90	0.00



Form 2 Explanation of Staffing Issues

2023-2024

County CLACKAMAS

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.

The differences between current year approved staffing and our budgeted year 2023-2024, are noted in Sections B and E, ahead.

Vacancies continued to be filled throughout the year and lag time due to the recruitment process sometimes impacts specific workloads during annual cycles. We completed 8 FTE recruitments in FY 2022-23. These recruitments are the equivalent of 13% of our 61 FTE count. We currently have 9 vacant positions including two A&T Specialist 1's, an A&T Specialist 2, a GIS CART 3, an A&T Supervisor, and four Property Appraisers.

The last two fiscal years (FY 21-22 and FY 22-23) we had about \$1 million in vacancy savings per fiscal year. Based on the current vacancies and hiring pace, for FY 23-24 we forecast a vacancy savings of about \$685,000. This vacancy savings forecast is built into our budget. We are not losing any FTE.

A. Assessment & Administration: No changes

B. Valuation – Appraisal Staff: One GIS Cartography position was reclassified to an Appraisal position. This increased the Appraisal staff from 27 FTE to 28 FTE.

C. Clerk / BOPTA staff: No changes

D. Tax Collection & Distribution Administration: No Changes

E. Cartography & GIS Admin: One GIS Cartography position was reclassified to an Appraisal position. This decreased the Cartography & GIS Admin from 6.5 FTE to 5.5 FTE.

GIS/ORMAP: The County TS/GIS team continues to provide support and resources to our cartography department as we transition from ArcGIS to ArcGIS Pro.

F. A&T Data Processing Staff: This is support from County Technical Services Department for Database support, maintenance, programming, and web services.

Form 4

#7 Other Valuation Appraiser Activity: 1.5 FTE is attributed to appraisal time directed to the ProVal CAMA system upgrade testing and development, neighborhood boundary maintenance, special projects and outlier analysis. Resource limitations and a high volume real estate sales activity have impacted the ability to direct additional resources to populate our CAMA system with the commercial/industrial property characteristic data and build income property valuation models to enable valuation and recalculation of these types of property within our system. This remains a strategic goal. Despite the resource limitations, we have made some progress this year on our CIM project and will continue to progress utilizing current staff.

Form 5

#15 Assessment and Taxation is combined under the Assessor.



Form 3 General Comments

2023-2024

County CLACKAMAS

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.

Summarized in Form 2, we forecast a vacancy savings of about \$685,000 in the 2023-24 FY, which is built into our budget. We are not losing and FTE.



Form 4 Valuation and Appraisal Resources

2023-2024

County <u>CLACKAMAS</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.....	8,470	6,539	6.00	6.00
Zone changes.....	56	36	0.25	0.25
Subdivisions, segregations, and consolidations..	1,869	1,622	1.75	1.75
Omitted properties	199	200	1.50	1.50
Special assessment qualification and disqualification	491	400	2.00	2.00
Exemptions.....	273	252	1.00	1.00
Subtotal.....	11,358	9,049	12.50	12.50
2. Appeals and assessor review				
Assessor review and stipulations	11	25	0.50	0.50
BOPTA	184	250	2.50	2.50
Department of Revenue.....	0	1	0.25	0.25
Magistrate Division of the Oregon Tax Court.....	42	35	1.75	1.75
Regular Division of the Oregon Tax Court	0	1	0.25	0.25
Subtotal.....	237	312	5.25	5.25
3. Real property valuation				
Physical reappraisal.....	6,000	8,000	0.50	1.50
Recalculation only—no appraisal review	171,216	172,296	2.25	2.25
Subtotal.....	177,216	180,296	2.75	3.75
4. Business personal property (returns mailed)	9,550	9,500	2.00	2.00
5. Ratio			2.50	2.50
6. Continuing education			0.50	0.50
7. Other valuation—appraisal activity			1.50	1.50
8. Total valuation and appraisal staff (FTE)			27.00	28.00



Form 5 Tax Collection and Distribution Work Activity

2023-2024

County CLACKAMAS

**Number of accounts
by activity**

Actual (2022-23)	Estimated (2023-24)
---------------------	------------------------

1. Number of accounts requiring roll corrections		
Business personal property	112	115
Personal property manufactured structures	121	85
Real property	1,653	1,500
2. Number of accounts requiring a refund		
Business personal property	109	95
Personal property manufactured structures	117	100
Real property	1,605	1,675
3. Number of delinquent tax notices sent		
Business personal property	1,319	1,115
Personal property manufactured structures	2,030	2,172
Real property	5,294	5,613
4. Number of foreclosure accounts processed		
Real property only	311	367
5. Number of accounts issued redemption notices		
Real property only	46	51
6. Number of warrants	804	800
7. Number of garnishments	0	0
8. Number of seizures	0	0
9. Number of bankruptcies	173	323
10. Number of accounts with an address change processed	7,394	7,369
<hr/>		
11. How many second trimester statements do you mail?	18,000	
12. How many third trimester statements do you mail?	15,000	
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

2023-2024

County CLACKAMAS

Assessment and administrative support work activity		
	Numbers by activity	
	Actual (2022-23)	Estimated (2023-24)
1. Number of deeds worked	12,142	12,385

Cartography work activity		
	Numbers by activity	
	Actual (2022-23)	Estimated (2023-24)
1. Number of new tax lots.....	991	892
2. Number of lot line adjustments	210	158
3. Number of consolidations	288	187
4. Number of new maps.....	8	10
5. Number of tax code boundary changes	549	18,782



Form 7 Summary of Expenses

2023-2024

County CLACKAMAS

	A.	B.	C.	D.	E.	F.	
Current operating expenses	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography*	Dedicated IT services for A&T	Totals
1. Personnel services	2,197,879	3,581,379	146,837	876,319	610,652	399,386	7,812,452
2. Materials and services	650,434	1,107,406	45,601	265,061	202,502	0	2,271,004
3. Transportation	0	13,775	0	0	0	0	13,775
4. Total current operating expenses (Total direct expenses)	2,848,313	4,702,560	192,438	1,141,380	813,154	399,386	10,097,231

* Include approved grant funding for ORMAP

Indirect expenses

5. Total direct expenses (line 4)	10,097,231
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)	504,862
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	504,862

Capital outlay

	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	Data Processing Support (IT, AT)	
8. Enter the actual capital outlay without regard to limitation.	0	0	0	0	0	0	Total capital outlay without regard to limitation
9. Total direct and indirect expenses (sum of lines 4 and 7)							10,602,093
10. Direct and indirect expenses multiplied by 0.06							636,126
11. The greater of line 10 or \$50,000.....							636,126
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)							10,602,093

Form 8

Grant Application Resolution

CLACKAMAS 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.

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CLACKAMAS 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 \$10,602,093. 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>BRONSON RUEDA</u>	<u>(503) 655-8302</u>	<u>brueda@clackamas.us</u>
Name	Phone	Email

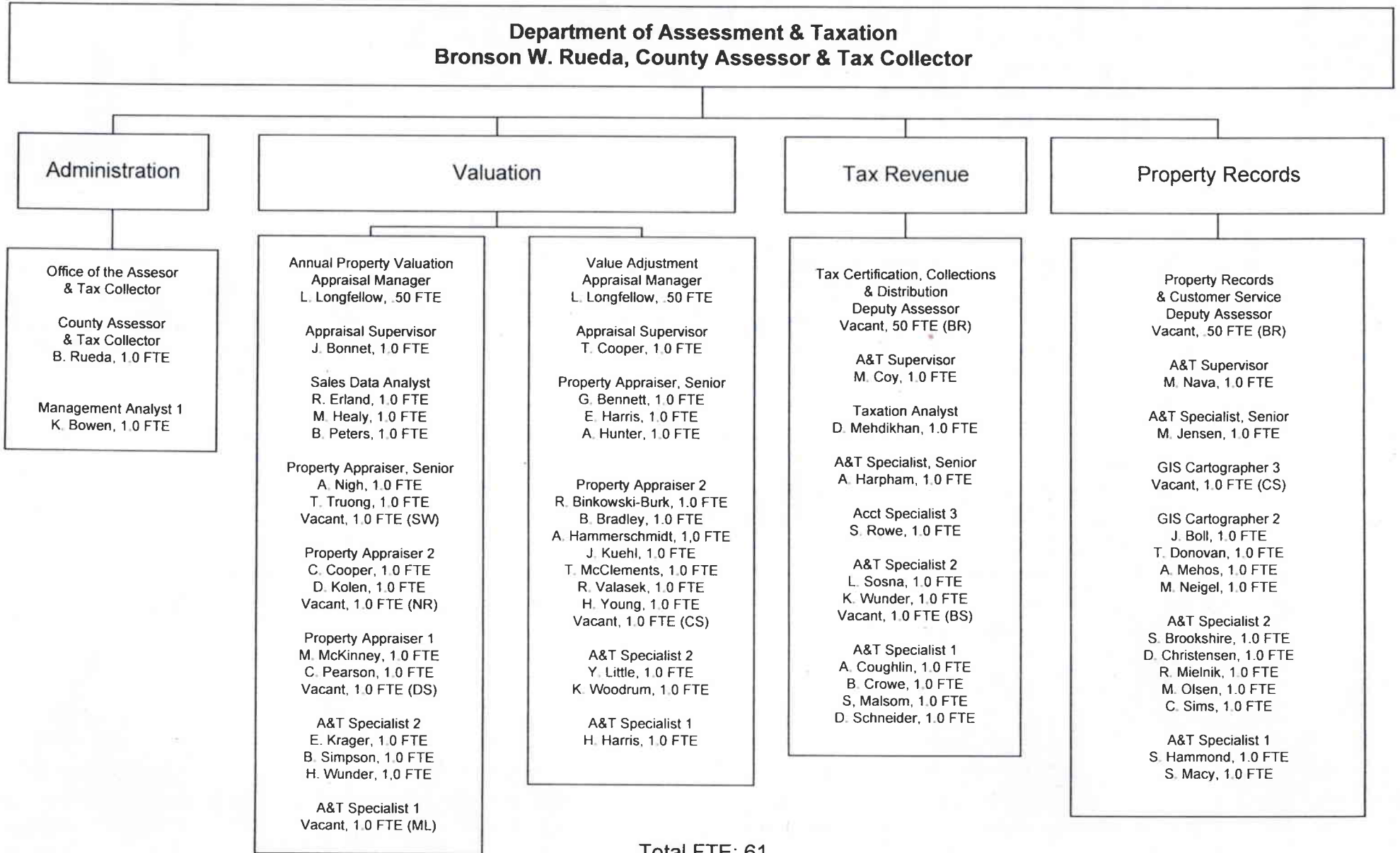
County Approval

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>TOOTIE SMITH</u>	<u>CHAIR</u>	<u>20-Apr-2023</u>
Chair/Judge or Appointee	Title	Sign Date

**DEPARTMENT OF ASSESSMENT & TAXATION
2023-2024**



Total FTE: 61

Financial Assistance Application Lifecycle Form

Use this form to track your potential award from conception to submission.

Sections of this form are designed to be completed in collaboration between department program and fiscal staff.

If renewal, complete sections 1, 2 & 4 only. If direct appropriation, complete page 1 and Dept/Finance signatures only.

If Disaster or Emergency Relief Funding, EOC will need to approve prior to being sent to the BCC

****CONCEPTION****

Section I: Funding Opportunity Information - To Be Completed by Requester

Direct Appropriation (no application)

Award type: Subrecipient Award Direct Award

Award Renewal? Yes No

Lead Fund # and Department:	
Name of Funding Opportunity:	

Funding Source: Federal – Direct Federal – Pass through State Local

Requestor Information: (Name of staff initiating form)	
Requestor Contact Information:	
Department Fiscal Representative:	
Program Name & Prior Project #: (please specify)	

Brief Description of Project:

Name of Funding Agency:

Notification of Funding Opportunity Web Address:

OR

Application Packet Attached: Yes No

Completed By:

Date:

**** NOW READY FOR SUBMISSION TO DEPARTMENT FISCAL REPRESENTATIVE ****

Section II: Funding Opportunity Information - To Be Completed by Department Fiscal Rep

Competitive Application Non-Competing Application Other

Assistance Listing Number (ALN), if applicable:		Funding Agency Award Notification Date:	
Announcement Date:		Announcement/Opportunity #:	
Grant Category/Title		Funding Amount Requested:	
Allows Indirect/Rate:		Match Requirement:	
Application Deadline:		Total Project Cost:	
Award Start Date:		Other Deadlines and Description:	
Award End Date			
Completed By:		Program Income Requirements:	
Pre-Application Meeting Schedule:			

Additional funding sources available to fund this program? Please describe:

How much General Fund will be used to cover costs in this program, including indirect expenses?

How much Fund Balance will be used to cover costs in this program, including indirect expenses?

In the next section, limit answers to space available.

Section III: Funding Opportunity Information - To Be Completed at Pre-Application Meeting by Dept Program and Fiscal Staff

Mission/Purpose:

1. *How does the grant/funding opportunity support the Department and/or Division's Mission/Purpose/Goals?*

2. *Who, if any, are the community partners who might be better suited to perform this work?*

3. *What are the objectives of this funding opportunity? How will we meet these objectives?*

4. *Does the grant/financial assistance fund an existing program? If yes, which program? If no, what is the purpose of the program?*

Organizational Capacity:

1. *Does the organization have adequate and qualified staff? If no, can staff be hired within the grant/financial assistance funding opportunity timeframe?*

2. *Are there partnership efforts required? If yes, who are we partnering with and what are their roles and responsibilities?*

3. *If this is a pilot project, what is the plan for sun setting the project and/or staff if it does not continue (e.g. making staff positions temporary or limited duration, etc.)?*

4. *If funded, would this grant/financial assistance create a new program, does the department intend for the program to continue after initial funding is exhausted? If yes, how will the department ensure funding (e.g. request new funding during the budget process, supplanted by a different program, etc.)?*

Collaboration

1. List County departments that will collaborate on this award, if any.

Reporting Requirements

1. What are the program reporting requirements for this grant/funding opportunity?

2. How will performance be evaluated? Are we using existing data sources? If yes, what are they and where are they housed? If not, is it feasible to develop a data source within the grant timeframe?

3. What are the fiscal reporting requirements for this funding?

Fiscal

1. Are there other revenue sources required, available, or will be used to fund the program? Have they already been secured? Please list all funding sources and amounts.

2. For applications with a match requirement, how much is required (in dollars) and what type of funding will be used to meet it (CGF, In-kind, local grant, etc.)?

3. Does this grant/financial assistance cover indirect costs? If yes, is there a rate cap? If no, can additional funds be obtained to support indirect expenses and what are those sources?

Other information necessary to understand this award, if any.

Program Approval:

		<i>Megan Nava</i>
Name (Typed/Printed)	Date	Signature

** NOW READY FOR PROGRAM MANAGER SUBMISSION TO DIVISION DIRECTOR **
ATTACH ANY CERTIFICATIONS REQUIRED BY THE FUNDING AGENCY. COUNTY FINANCE OR ADMIN WILL SIGN

Section IV: Approvals


DIVISION DIRECTOR (or designee, if applicable)

Name (Typed/Printed)	Date	Signature
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DEPARTMENT DIRECTOR (or designee, if applicable)

		
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Name (Typed/Printed)	Date	Signature

FINANCE ADMINISTRATION

		
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Name (Typed/Printed)	Date	Signature

EOC COMMAND APPROVAL (WHEN NEEDED FOR DISASTER OR EMERGENCY RELIEF APPLICATIONS ONLY)

Name (Typed/Printed)	Date	Signature
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Section V: Board of County Commissioners/County Administration

*(Required for all grant applications. If your grant is awarded, all grant **awards** must be approved by the Board on their weekly consent agenda regardless of amount per local budget law 294.338.)*

For applications less than \$150,000:

COUNTY ADMINISTRATOR	Approved:	Denied:
Name (Typed/Printed)	Date	Signature

For applications under \$150,000 email form to Christina Fadenrecht at CFadenrecht@clackamas.us for Gary Schmidt's approval.

For applications \$150,000 and above, email form with Staff Report to the Clerk to the Board at ClerktotheBoard@clackamas.us to be brought to the consent agenda.

BCC Agenda item #:

Date:

OR

Policy Session Date:

County Administration Attestation

County Administration: re-route to department at and Grants Manager at financegrants@clackamas.us when fully approved.

Department: keep original with your grant file.