



## **Assessor**

**Tami Little, County Assessor**  
**Development Services Building**  
**150 Beaver Creek Road**  
**Oregon City, Oregon 97045**  
**503-655-8671**

Website Address: <http://www.clackamas.us/at/>



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**CLACKAMAS**  
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Department of Assessment & Taxation

Department Budget Summary by Fund

<i>Line of Business</i>	FY 18/19	FY 18/19	FY 18/19	FY 18/19	FY 18/19	FY 18/19	FY 18/19	FY 18/19
<i>Program</i>	FTE	General Fund					Total Proposed Budget	General Fund Subsidy Included in Proposed Budget**
Administration								
Office of the Assessor	2.00	303,700					303,700	255,837
Valuation								
Property Valuation	16.50	2,405,103					2,405,103	1,389,163
Value Modification	12.50	1,953,117					1,953,117	1,630,040
Tax Revenue								
Tax Certification, Collection & Distribution	10.50	1,640,815					1,640,815	1,260,601
Property Records								
Property Records & Customer Service	17.00	1,897,566					1,897,566	1,479,660
<b>TOTAL</b>	<b>58.50</b>	<b>8,200,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,200,301</b>	<b>6,015,301</b>
<b>FY 17/18 Budget</b>	<b>58.50</b>	<b>7,988,399</b>					<b>7,988,399</b>	<b>5,823,399</b>
<b>\$ Increase (Decrease)</b>	<b>0.00</b>	<b>211,902</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211,902</b>	<b>191,902</b>
<b>% Increase (Decrease)</b>	<b>0.00%</b>	<b>2.65%</b>					<b>2.65%</b>	<b>3.30%</b>

\*\* General Fund subsidy is support from unrestricted General Fund revenues, primarily property tax  
 Subsidy does not include resources generated by operations such as charges for service (including costs allocated to users) and grants



# Department of Assessment & Taxation

## Department Mission

The mission of the Assessment & Taxation Department is to administer State property tax laws, including Appraisal, Assessment, Tax Collection and Mapping services to property tax payers and taxing districts so they will have confidence in the tax system and receive the highest quality customer service.

<b>Department of Assessment &amp; Taxation</b>	
T. Little, County Assessor	
FTE 58.5	
Total Request \$ 8,200,301	
General Fund Support \$ 6,015,301	

<b>Administration</b> T. Little Total Request \$303,700 <hr/> Gen Fund \$ 255,837	<b>Valuation</b> L. Longfellow Total Request \$4,358,220 <hr/> Gen Fund \$ 3,019,203	<b>Tax Revenue</b> T. Little Total Request \$1,640,815 <hr/> Gen Fund \$ 1,260,601	<b>Property Records</b> T. Little Total Request \$1,897,566 <hr/> Gen Fund \$ 1,479,660
<b>Office of the Assessor</b>  T. Little FTE 2.0 Total Request \$303,700 <hr/> Gen Fund \$ 255,837	<b>Property Valuation</b>  J. Bonnet FTE 16.5 Total Request \$2,405,103 <hr/> Gen Fund \$ 1,389,163	<b>Tax Certification, Collections &amp; Distribution</b>  M. Coy FTE 10.5 Total Request \$1,640,815 <hr/> Gen Fund \$ 1,260,601	<b>Property Records &amp; Customer Service</b>  M. Nava FTE 17.0 Total Request \$1,897,566 <hr/> Gen Fund \$ 1,479,660
<b>Value Modification</b>  T. Cooper FTE 12.5 Total Request \$1,953,117 <hr/> Gen Fund \$ 1,630,040			



# Administration Line of Business

## Line of Business Purpose Statement

The purpose of the Administration Line of Business is to provide leadership, planning, organization, decision making, training and support services for the Department of Assessment & Taxation programs and to provide information resources to the Board of County Commissioners, County Departments, other agencies, taxing districts and the public so they receive a high quality customer experience.

### Department of Assessment & Taxation

T. Little, County Assessor

FTE 58.5

Total Request \$ 8,200,301

General Fund Support \$ 6,015,301

#### Administration

T. Little

Total Request

\$303,700

Gen Fund \$ 255,837

#### Office of the Assessor

T. Little

FTE 2.0

Total Request

\$303,700

Gen Fund \$ 255,837



## Administration Line of Business Office of the Assessor Program

### Performance Narrative Statement

The Office of the Assessor Program has joined in the County Board of Commissioner's commitment to achieving positive results for our customers through an enterprise-wide commitment to accountability, transparency and credibility designed to build trust through good government. The Clackamas County Assessor's office has a long standing commitment to providing excellent customer service. We work to accomplish this through outreach to the public and business community in the form of town hall meetings, training opportunities, information and responsiveness to their concerns. Annual legislative sessions and the continually changing requirements of Oregon's property tax system provide a continual challenge to helping Oregonians understand our tax system and for us to effectively administer it. We continue to work hard to maintain a well-qualified, competent and adequately staffed organization that has clear goals and direction for meeting their performance objectives. We completed 13 recruitments representing 22% of our total staff positions. There are no policy level requests for this program but the Assessor remains committed to evaluating future opportunities to collaborate with other departments and jurisdictions to provide more effective and efficient services.

### Key Performance Measures

		FY 16-17 Actual	FY 17-18 Target	FY 17-18 Projected Performance	FY 18-19 Target
Result	Department will operate within 95% of its annual adopted budget	92%	95%	95%	95%
Result	Development of an employee succession plan by 2016	N/A	100%	50%	75%
Efficiency	Total cost per account	\$39	\$42	\$44	\$44
Efficiency	Tax revenue generated per \$ of budgeted expenditure	\$100	\$99	\$102	\$104

Program includes:

- Mandated Services  Yes
- Shared Services  Yes
- Grant Funding  Yes

The Assessment & Taxation function is a State-mandated service and a shared-State-County service. The Department of Assessment & Taxation is partially funded by a State grant program.

The County Assessment Function Funding Assistance (CAFFA) Grant Program was created in 1989 to reverse a disintegration taking place in the property tax system and to recognize a shared responsibility for statewide uniformity and accuracy in property assessment and taxation. This is generally defined to include:

- 1) Maintenance of constitutionally required real market value on all property
- 2) Creation of an Assessment Roll and a Tax Roll
- 3) Appraisal of all Measure 50 exceptions completed timely
- 4) Resolution of appeals in a timely manner
- 5) Calculation, collection, and distribution of taxes

The State reviews the adequacy of our program by looking at the following areas:

- 1) Assessment
- 2) Cartography and GIS Administration
- 3) Property Valuation
- 4) Processing of the Board of Property Tax Appeals, Magistrate and Regular Division Tax Court Appeals
- 5) A&T Data Processing

The County submits an annual grant application. The budgeted expenditures identify the resources necessary to maintain minimum A&T adequacy. If the Department of Revenue determines a County's Assessment and Taxation budget is adequate, it certifies the County to participate in the grant. If the Department of Revenue finds the County's budget to be inadequate to meet program requirements, the County is denied the grant for that year.

There is no specific formula to determine program adequacy because the demographics of each County are different. Most recently the Department of Revenue has focused on A&T outcomes more than process looking at the effectiveness of our County's operations by function.



Administration Line of Business

Office of the Assessor Program

Budget Summary

	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Amended Budget	FY 17-18 Projected Year End	FY 18-19 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Balance</b>	-	-	-	-	-	-	0%
Prior Year Revenue	-	-	-	-	-	-	0%
Taxes	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Federal Grants & Revenues	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	47,521	47,521	47,863	342	0.7%
Local Grants & Revenues	-	-	-	-	-	-	0%
Charges for Service	-	-	-	-	-	-	0%
Fines & Penalties	-	-	-	-	-	-	0%
Other Revenues	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
<b>Operating Revenue</b>	-	-	<b>47,521</b>	<b>47,521</b>	<b>47,863</b>	<b>342</b>	<b>0.7%</b>
<b>Total Rev - Including Beginning Bal</b>	-	-	<b>47,521</b>	<b>47,521</b>	<b>47,863</b>	<b>342</b>	<b>0.7%</b>
Personnel Services	-	-	256,496	256,496	258,982	2,486	1.0%
Materials & Services	-	-	35,872	35,872	19,454	(16,418)	-45.8%
Indirect Costs (Internal Dept Chgs)	-	-	-	-	-	-	0%
Cost Allocation Charges	-	-	27,236	27,236	25,264	(1,972)	-7.2%
Capital Outlay	-	-	-	-	-	-	0%
<b>Operating Expenditure</b>	-	-	<b>319,604</b>	<b>319,604</b>	<b>303,700</b>	<b>(15,904)</b>	<b>-5.0%</b>
Debt Service	-	-	-	-	-	-	0%
Special Payments	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Reserve for Future Expenditures	-	-	-	-	-	-	0%
Contingency	-	-	-	-	-	-	0%
<b>Total Exp - Including Special Categories</b>	-	-	<b>319,604</b>	<b>319,604</b>	<b>303,700</b>	<b>(15,904)</b>	<b>-5.0%</b>
<b>General Fund Support (if applicable)</b>	<b>0</b>	<b>0</b>	<b>272,083</b>	<b>272,083</b>	<b>255,837</b>	<b>(16,246)</b>	<b>-6.0%</b>
Full Time Equiv Pos (FTE) Budgeted	-	-	2.00	2.00	2.00	-	0%
Full Time Equiv Pos (FTE) Filled at Yr End	-	-	-	2.00	-	-	
Full Time Equiv Pos (FTE) Vacant at Yr End	-	-	-	-	-	-	

Significant Issues and Changes



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# Valuation Line of Business

## Line of Business Purpose Statement

The purpose of the Valuation Line of Business is to provide appraisal, statistical, analytical, special program eligibility, dispute resolution and correction services to property owners and taxpayers so they can have confidence that property is valued at 100% of real market value and they are paying the correct amount of tax.

### Department of Assessment & Taxation

T. Little, County Assessor

FTE 58.5

Total Request \$ 8,200,301

General Fund Support \$ 6,015,301

#### Valuation

L. Longfellow

Total Request

\$4,358,220

Gen Fund \$ 3,019,203

#### Property Valuation

J. Bonnet

FTE 16.5

Total Request

\$2,405,103

Gen Fund \$ 1,389,163

#### Value Modification

T. Cooper

FTE 12.5

Total Request

\$1,953,117

Gen Fund \$ 1,630,040



## Valuation Line of Business Property Valuation Program

### Performance Narrative Statement

There are no new policy level requests for this program. Our business process continues to focus support to the appraisal staff and we are transitioning to a strategic planning process designed to provide more openness, transparency and deliver more integrated and better services designed to build public trust that will result in the best allocation of resources. Our appraisers primarily complete field work, make and review value decisions and assist the public on valuation issues. Real estate sales activity, new construction and other exception events continue to show significant increases. Updates and enhancements to our automated appraisal database allow us to monitor our appraisal activity in real time and increase the efficiency of our business practices. This year's appraisal plan has appraisal capturing commercial/industrial/multi-family diagrams in our CAMA system. Resource limitations and increased real estate activity have impacted the ability to direct additional resources to populate our CAMA system with the multi-family property characteristic data and build income property valuation models to enable valuation and recalculation of these types of properties within our system. This remains a strategic goal and we have allocated a .75 FTE to continue moving this project forward. We also continue to actively explore the potential for developing collaborative projects with other jurisdictions that may contribute to more efficient and effective administration of the assessment and tax function.

### Key Performance Measures

		FY 16-17 Actual	FY 17-18 Target	FY 17-18 Projected Performance	FY 18-19 Target
Result	98% of neighborhood market areas valued at 100% of real market value and consistent with statutory requirement	97%	98%	97%	98%
Output	# of new construction/property change appraisals completed	7,066	7,705	8,104	8,032
Demand	# of real properties not physically appraised in the past six years	153,463	153,463	153,463	146,463

Program includes:

- Mandated Services  Yes
- Shared Services  Yes
- Grant Funding  Yes

The Assessment & Taxation function is a State-mandated service and a shared-State-County service. The Department of Assessment & Taxation is partially funded by a State grant program.

The County Assessment Function Funding Assistance (CAFFA) Grant Program was created in 1989 to reverse a disintegration taking place in the property tax system and to recognize a shared responsibility for statewide uniformity and accuracy in property assessment and taxation. This is generally defined to include:

- 1) Maintenance of constitutionally required real market value on all property
- 2) Creation of an Assessment Roll and a Tax Roll
- 3) Appraisal of all Measure 50 exceptions completed timely
- 4) Resolution of appeals in a timely manner
- 5) Calculation, collection, and distribution of taxes

The State reviews the adequacy of our program by looking at the following areas:

- 1) Assessment
- 2) Cartography and GIS Administration
- 3) Property Valuation
- 4) Processing of the Board of Property Tax Appeals, Magistrate and Regular Division Tax Court Appeals
- 5) A&T Data Processing

The County submits an annual grant application. The budgeted expenditures identify the resources necessary to maintain minimum A&T adequacy. If the Department of Revenue determines a County's Assessment and Taxation budget is adequate, it certifies the County to participate in the grant. If the Department of Revenue finds the County's budget to be inadequate to meet program requirements, the County is denied the grant for that year.

There is no specific formula to determine program adequacy because the demographics of each County are different. Most recently the Department of Revenue has focused on A&T outcomes more than process looking at the effectiveness of our County's operations by function.



Valuation Line of Business

Property Valuation Program

Budget Summary

	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Amended Budget	FY 17-18 Projected Year End	FY 18-19 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Balance</b>	-	-	-	-	-	-	0%
Prior Year Revenue	-	-	-	-	-	-	0%
Taxes	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Federal Grants & Revenues	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	392,051	292,051	370,940	(21,111)	-5.4%
Local Grants & Revenues	-	-	-	-	-	-	0%
Charges for Service	-	-	-	-	-	-	0%
Fines & Penalties	-	-	-	-	-	-	0%
Other Revenues	-	-	600,000	730,000	635,000	35,000	5.8%
Interfund Transfers	-	-	-	-	10,000	10,000	0%
<b>Operating Revenue</b>	-	-	<b>992,051</b>	<b>1,022,051</b>	<b>1,015,940</b>	<b>23,889</b>	<b>2.4%</b>
<b>Total Rev - Including Beginning Bal</b>	-	-	<b>992,051</b>	<b>1,022,051</b>	<b>1,015,940</b>	<b>23,889</b>	<b>2.4%</b>
Personnel Services	-	-	1,793,553	1,692,790	1,785,790	(7,763)	-0.4%
Materials & Services	-	-	288,186	267,965	308,554	20,368	7.1%
Indirect Costs (Internal Dept Chgs)	-	-	-	-	-	-	0%
Cost Allocation Charges	-	-	224,703	224,703	195,759	(28,944)	-12.9%
Capital Outlay	-	-	-	-	115,000	115,000	0%
<b>Operating Expenditure</b>	-	-	<b>2,306,442</b>	<b>2,185,458</b>	<b>2,405,103</b>	<b>98,661</b>	<b>4.3%</b>
Debt Service	-	-	-	-	-	-	0%
Special Payments	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Reserve for Future Expenditures	-	-	-	-	-	-	0%
Contingency	-	-	-	-	-	-	0%
<b>Total Exp - Including Special Categories</b>	-	-	<b>2,306,442</b>	<b>2,185,458</b>	<b>2,405,103</b>	<b>98,661</b>	<b>4.3%</b>
<b>General Fund Support (if applicable)</b>	<b>0</b>	<b>0</b>	<b>1,314,391</b>	<b>1,163,407</b>	<b>1,389,163</b>	<b>225,756</b>	<b>5.7%</b>
Full Time Equiv Pos (FTE) Budgeted	-	-	17.00	17.00	16.50	(0.50)	-2.9%
Full Time Equiv Pos (FTE) Filled at Yr End	-	-	-	15.00	-	-	-
Full Time Equiv Pos (FTE) Vacant at Yr End	-	-	-	2.00	-	-	-

Significant Issues and Changes



## Valuation Line of Business

### Value Modification Program

#### Performance Narrative Statement

There are no new policy level requests for this program. The still improving economy, low interest rates and a real estate market characterized by 22 consecutive months of inventory with less than two months of available homes on the market have resulted in increasing prices and a decline in levels of appeals at the Board of Property Tax Appeals. A consistent level of resources remain directed toward appeal management. The appeal process represents a significant outreach opportunity. The legal complexity of today's appeals and the complexity of properties under appeal often continue to require participation by County Counsel for representation for Magistrate, Regular Division Tax Court and Supreme Court cases. An increasing level of sales activity is helpful but continues to require significant appraisal resources to verify sales, research listings and field inspect property to support appeals, general market analysis and the ratio study. We also continue to prioritize resources to outlier sales analysis and are utilizing the online services available to more thoroughly research construction and remodeling activity with the goal of maintaining the accuracy and integrity of our property characteristic inventory. Outlier sales review, reappraisal and sale listing review have resulted in the discovery of 850 accounts with value not captured on the tax roll that will result in additional value and additional revenue to taxing districts. 1,075 new exemption and deferral eligibility determinations were reviewed as well as maintenance on the existing 21,000 accounts that have previously qualified so property owners can have confidence they are paying the correct tax consistent with the use of the property.

#### Key Performance Measures

		FY 16-17 Actual	FY 17-18 Target	FY 17-18 Projected Performance	FY 18-19 Target
Result	Board of Property Tax Appeals will remain below 1% annually	0.16%	<1%	0.17%	<1%
Output	# of Board of Property Tax Appeals	262	450	278	300
Output	# of real property accounts with tax roll corrections completed for omitted property	745	350	850	900

Program includes:

- Mandated Services  Yes
- Shared Services  Yes
- Grant Funding  Yes

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The County Assessment Function Funding Assistance (CAFFA) Grant Program was created in 1989 to reverse a disintegration taking place in the property tax system and to recognize a shared responsibility for statewide uniformity and accuracy in property assessment and taxation. This is generally defined to include:

- 1) Maintenance of constitutionally required real market value on all property
- 2) Creation of an Assessment Roll and a Tax Roll
- 3) Appraisal of all Measure 50 exceptions completed timely
- 4) Resolution of appeals in a timely manner
- 5) Calculation, collection, and distribution of taxes

The State reviews the adequacy of our program by looking at the following areas:

- 1) Assessment
- 2) Cartography and GIS Administration
- 3) Property Valuation
- 4) Processing of the Board of Property Tax Appeals, Magistrate and Regular Division Tax Court Appeals
- 5) A&T Data Processing

The County submits an annual grant application. The budgeted expenditures identify the resources necessary to maintain minimum A&T adequacy. If the Department of Revenue determines a County's Assessment and Taxation budget is adequate, it certifies the County to participate in the grant. If the Department of Revenue finds the County's budget to be inadequate to meet program requirements, the County is denied the grant for that year.

There is no specific formula to determine program adequacy because the demographics of each County are different. Most recently the Department of Revenue has focused on A&T outcomes more than process looking at the effectiveness of our County's operations by function.



Valuation Line of Business

Value Modification Program

Budget Summary

	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Amended Budget	FY 17-18 Projected Year End	FY 18-19 Projected Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Balance</b>	-	-	-	-	-	-	0%
Prior Year Revenue	-	-	-	-	-	-	0%
Taxes	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Federal Grants & Revenues	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	297,009	297,009	323,077	26,068	8.8%
Local Grants & Revenues	-	-	-	-	-	-	0%
Charges for Service	-	-	-	-	-	-	0%
Fines & Penalties	-	-	-	-	-	-	0%
Other Revenues	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
<b>Operating Revenue</b>	-	-	<b>297,009</b>	<b>297,009</b>	<b>323,077</b>	<b>26,068</b>	<b>8.8%</b>
<b>Total Rev - Including Beginning Bal</b>	-	-	<b>297,009</b>	<b>297,009</b>	<b>323,077</b>	<b>26,068</b>	<b>8.8%</b>
Personnel Services	-	-	1,330,295	1,228,532	1,447,269	116,974	8.8%
Materials & Services	-	-	312,712	293,491	335,348	22,636	7.2%
Indirect Costs (Internal Dept Chgs)	-	-	-	-	-	-	0%
Cost Allocation Charges	-	-	170,229	170,229	170,500	271	0.2%
Capital Outlay	-	-	-	-	-	-	0%
<b>Operating Expenditure</b>	-	-	<b>1,813,236</b>	<b>1,692,252</b>	<b>1,953,117</b>	<b>139,881</b>	<b>7.7%</b>
Debt Service	-	-	-	-	-	-	0%
Special Payments	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Reserve for Future Expenditures	-	-	-	-	-	-	0%
Contingency	-	-	-	-	-	-	0%
<b>Total Exp - Including Special Categories</b>	-	-	<b>1,813,236</b>	<b>1,692,252</b>	<b>1,953,117</b>	<b>139,881</b>	<b>7.7%</b>
<b>General Fund Support (if applicable)</b>	<b>0</b>	<b>0</b>	<b>1,516,227</b>	<b>1,395,243</b>	<b>1,630,040</b>	<b>234,797</b>	<b>7.5%</b>
Full Time Equiv Pos (FTE) Budgeted	-	-	13.00	13.00	12.50	(0.50)	-3.8%
Full Time Equiv Pos (FTE) Filled at Yr End	-	-	-	13.00	-	-	-
Full Time Equiv Pos (FTE) Vacant at Yr End	-	-	-	-	-	-	-

Significant Issues and Changes



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# Tax Revenue Line of Business

## Line of Business Purpose Statement

The purpose of the Tax Revenue Line of Business is to provide tax certification, notification, collection and distribution services to property owners, taxpayers and taxing districts so they know the value of their property, how much to pay and pay timely, see a list of their taxing districts and fund services for local citizens.

### Department of Assessment & Taxation

T. Little, County Assessor  
FTE 58.5

Total Request \$ 8,200,301

General Fund Support \$ 6,015,301

#### Tax Revenue

T. Little

Total Request

\$1,640,815

Gen Fund \$ 1,260,601

#### Tax Certification, Collection & Distribution

M. Coy

FTE 10.5

Total Request

\$1,640,815

Gen Fund \$ 1,260,601



## Tax Revenue Line of Business

### Tax Certification, Collection & Distribution Program

#### Performance Narrative Statement

There are no policy level funding requests for the Tax Certification, Collection & Distribution Program. Annexations and withdrawals were processed timely and accurately to be correctly reflected on the 2017/18 tax roll. The program successfully processed levy requirements for 133 taxing districts used to produce a total tax roll of \$811 million dollars. Tax notifications were mailed to 174,654 accounts by October 23, 2017. Collection and distribution was timely with taxing districts receiving funds equivalent to 88% of the total tax roll within 16 days of the November collection date.

#### Key Performance Measures

		FY 16-17 Actual	FY 17-18 Target	FY 17-18 Projected Performance	FY 18-19 Target
Result	87% of tax dollars distributed by November 30th each year	87%	87%	88%	88%
Result	97% of tax dollars are collected by the end of the fiscal year	98%	97%	97%	97%
Output	# of credit, debit and 3-check online payment postings	9,740	9,700	10,513	11,250

Program includes:

Mandated Services  Yes

Shared Services  Yes

Grant Funding  Yes

The Assessment & Taxation function is a State-mandated service and a shared-State-County service. The Department of Assessment & Taxation is partially funded by a State grant program.

The County Assessment Function Funding Assistance (CAFFA) Grant Program was created in 1989 to reverse a disintegration taking place in the property tax system and to recognize a shared responsibility for statewide uniformity and accuracy in property assessment and taxation. This is generally defined to include:

- 1) Maintenance of constitutionally required real market value on all property
- 2) Creation of an Assessment Roll and a Tax Roll
- 3) Appraisal of all Measure 50 exceptions completed timely
- 4) Resolution of appeals in a timely manner
- 5) Calculation, collection, and distribution of taxes

The State reviews the adequacy of our program by looking at the following areas:

- 1) Assessment
- 2) Cartography and GIS Administration
- 3) Property Valuation
- 4) Processing of the Board of Property Tax Appeals, Magistrate and Regular Division Tax Court Appeals
- 5) A&T Data Processing

The County submits an annual grant application. The budgeted expenditures identify the resources necessary to maintain minimum A&T adequacy. If the Department of Revenue determines a County's Assessment and Taxation budget is adequate, it certifies the County to participate in the grant. If the Department of Revenue finds the County's budget to be inadequate to meet program requirements, the County is denied the grant for that year.

There is no specific formula to determine program adequacy because the demographics of each County are different. Most recently the Department of Revenue has focused on A&T outcomes more than process looking at the effectiveness of our County's operations by function.





Tax Certification, Collection & Distribution Program

Budget Summary

	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Amended Budget	FY 17-18 Projected Year End	FY 18-19 Projected Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Balance</b>	-	-	-	-	-	-	0%
Prior Year Revenue	-	-	-	-	-	-	0%
Taxes	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Federal Grants & Revenues	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	249,487	249,487	275,214	25,727	10.3%
Local Grants & Revenues	-	-	-	-	-	-	0%
Charges for Service	-	-	-	-	-	-	0%
Fines & Penalties	-	-	-	-	-	-	0%
Other Revenues	-	-	-	-	105,000	105,000	0%
Interfund Transfers	-	-	-	-	-	-	0%
<b>Operating Revenue</b>	-	-	249,487	249,487	380,214	130,727	52.4%
<b>Total Rev - Including Beginning Bal</b>	-	-	249,487	249,487	380,214	130,727	52.4%
Personnel Services	-	-	1,079,323	977,560	1,115,234	35,911	3.3%
Materials & Services	-	-	290,494	271,273	380,341	89,847	30.9%
Indirect Costs (Internal Dept Chgs)	-	-	-	-	-	-	0%
Cost Allocation Charges	-	-	142,993	142,993	145,240	2,247	1.6%
Capital Outlay	-	-	-	-	-	-	0%
<b>Operating Expenditure</b>	-	-	1,512,810	1,391,826	1,640,815	128,005	8.5%
Debt Service	-	-	-	-	-	-	0%
Special Payments	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Reserve for Future Expenditures	-	-	-	-	-	-	0%
Contingency	-	-	-	-	-	-	0%
<b>Total Exp - Including Special Categories</b>	-	-	1,512,810	1,391,826	1,640,815	128,005	8.5%
<b>General Fund Support (if applicable)</b>	0	0	1,263,323	1,142,339	1,260,601	118,262	-0.2%
Full Time Equiv Pos (FTE) Budgeted	-	-	10.50	10.50	10.50	-	0%
Full Time Equiv Pos (FTE) Filled at Yr End	-	-	-	10.50	-	-	-
Full Time Equiv Pos (FTE) Vacant at Yr End	-	-	-	-	-	-	-

Significant Issues and Changes



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**CLACKAMAS**  
C O U N T Y



# Property Records Line of Business

## Line of Business Purpose Statement

The purpose of the Property Records Line of Business is to provide current and historical property information services to property owners, taxpayers, other jurisdictions and the public so they can receive prompt and accurate property information, make informed property decisions and receive the highest quality customer experience.

### Department of Assessment & Taxation

T. Little, County Assessor

FTE 58.5

Total Request \$ 8,200,301

General Fund Support \$ 6,015,301

#### Property Records

T. Little

Total Request

\$1,897,566

Gen Fund \$ 1,479,660

#### Property Records & Customer Service

M. Nava

FTE 17.0

Total Request

\$1,897,566

Gen Fund \$ 1,479,660



## Property Records Line of Business

### Property Records & Customer Service Program

#### Performance Narrative Statement

There are no policy level funding requests for the Property Records & Customer Service Program. This program processed 18,859 deeds resulting in ownership, address, and/or boundary changes. Records were updated in a timely manner to accurately reflect owner names, mailing and situs address on the current assessment and tax rolls. The volume of real estate activity did require prioritization of staff in order to update and maintain records in a timely accurate manner and impacted the available resources for our ongoing digital map conversion project. Progress continues, having retired 2,115 out of 3,383 paper maps with digital maps. We continue to maintain a high response level for public records requests and customer inquiries.

#### Key Performance Measures

		FY 16-17 Actual	FY 17-18 Target	FY 17-18 Projected Performance	FY 18-19 Target
Result	Deeds procesed resulting in ownership, address, and boundary changes	18,101	18,553	18,115	18,559
Result	>95% of phone messages returned within one business day	96%	95%	96%	95%
Result	% of Assessor's tax maps digitized	59%	64%	63%	67%

Program includes:

Mandated Services  Yes

Shared Services  Yes

Grant Funding  Yes

The Assessment & Taxation function is a State-mandated service and a shared-State-County service. The Department of Assessment & Taxation is partially funded by a State grant program.

The County Assessment Function Funding Assistance (CAFFA) Grant Program was created in 1989 to reverse a disintegration taking place in the property tax system and to recognize a shared responsibility for statewide uniformity and accuracy in property assessment and taxation. This is generally defined to include:

- 1) Maintenance of constitutionally required real market value on all property
- 2) Creation of an Assessment Roll and a Tax Roll
- 3) Appraisal of all Measure 50 exceptions completed timely
- 4) Resolution of appeals in a timely manner
- 5) Calculation, collection, and distribution of taxes

The State reviews the adequacy of our program by looking at the following areas:

- 1) Assessment
- 2) Cartography and GIS Administration
- 3) Property Valuation
- 4) Processing of the Board of Property Tax Appeals, Magistrate and Regular Division Tax Court Appeals
- 5) A&T Data Processing

The County submits an annual grant application. The budgeted expenditures identify the resources necessary to maintain minimum A&T adequacy. If the Department of Revenue determines a County's Assessment and Taxation budget is adequate, it certifies the County to participate in the grant. If the Department of Revenue finds the County's budget to be inadequate to meet program requirements, the County is denied the grant for that year.

There is no specific formula to determine program adequacy because the demographics of each County are different. Most recently the Department of Revenue has focused on A&T outcomes more than process looking at the effectiveness of our County's operations by function.



Property Records Line of Business

Property Records & Customer Service Program

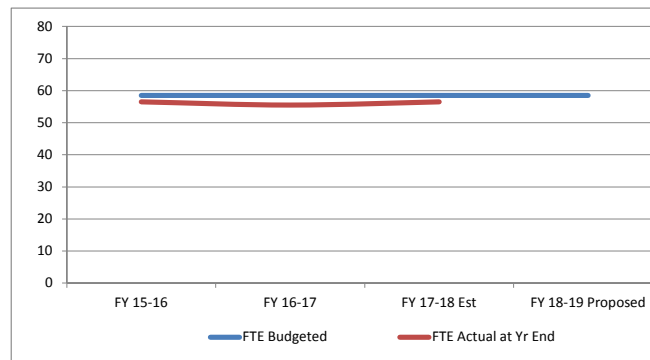
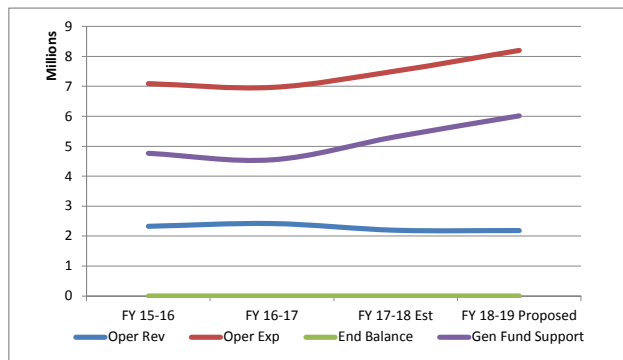
Budget Summary

	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Amended Budget	FY 17-18 Projected Year End	FY 18-19 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Balance</b>	-	-	-	-	-	-	0%
Prior Year Revenue	-	-	-	-	-	-	0%
Taxes	-	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	-	0%
Federal Grants & Revenues	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	403,932	403,932	382,906	(21,026)	-5.2%
Local Grants & Revenues	-	-	-	-	-	-	0%
Charges for Service	-	-	-	-	-	-	0%
Fines & Penalties	-	-	-	-	-	-	0%
Other Revenues	-	-	175,000	175,000	35,000	(140,000)	-80.0%
Interfund Transfers	-	-	-	-	-	-	0%
<b>Operating Revenue</b>	-	-	<b>578,932</b>	<b>578,932</b>	<b>417,906</b>	<b>(161,026)</b>	<b>-27.8%</b>
<b>Total Rev - Including Beginning Bal</b>	-	-	<b>578,932</b>	<b>578,932</b>	<b>417,906</b>	<b>(161,026)</b>	<b>-27.8%</b>
Personnel Services	-	-	1,562,789	1,468,021	1,490,070	(72,719)	-4.7%
Materials & Services	-	-	242,007	222,786	205,424	(36,583)	-15.1%
Indirect Costs (Internal Dept Chgs)	-	-	-	-	-	-	0%
Cost Allocation Charges	-	-	231,511	231,511	202,072	(29,439)	-12.7%
Capital Outlay	-	-	-	-	-	-	0%
<b>Operating Expenditure</b>	-	-	<b>2,036,307</b>	<b>1,922,318</b>	<b>1,897,566</b>	<b>(138,741)</b>	<b>-6.8%</b>
Debt Service	-	-	-	-	-	-	0%
Special Payments	-	-	-	-	-	-	0%
Interfund Transfers	-	-	-	-	-	-	0%
Reserve for Future Expenditures	-	-	-	-	-	-	0%
Contingency	-	-	-	-	-	-	0%
<b>Total Exp - Including Special Categories</b>	-	-	<b>2,036,307</b>	<b>1,922,318</b>	<b>1,897,566</b>	<b>(138,741)</b>	<b>-6.8%</b>
<b>General Fund Support (if applicable)</b>	<b>0</b>	<b>0</b>	<b>1,457,375</b>	<b>1,343,386</b>	<b>1,479,660</b>	<b>136,274</b>	<b>1.5%</b>
Full Time Equiv Pos (FTE) Budgeted	-	-	16.00	16.00	17.00	1.00	6.3%
Full Time Equiv Pos (FTE) Filled at Yr End	-	-	-	16.00	-	-	-
Full Time Equiv Pos (FTE) Vacant at Yr End	-	-	-	-	-	-	-

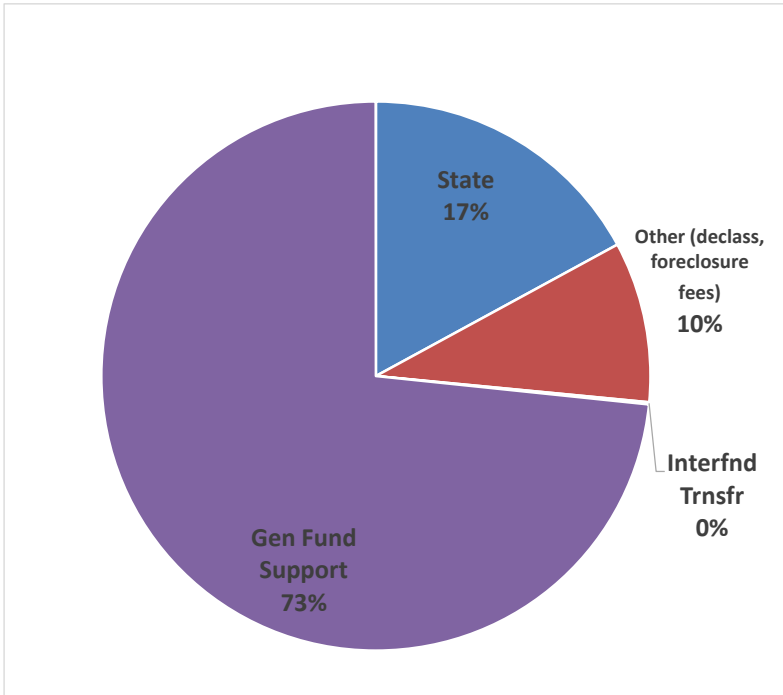
Significant Issues and Changes

**Assessor - General Fund  
Summary of Revenue and Expense**

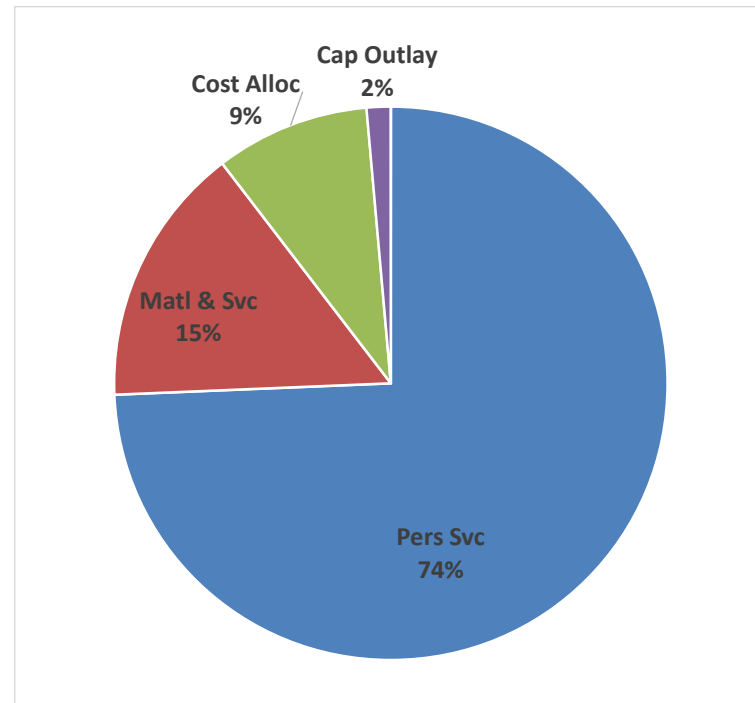
	FY 15-16	FY 16-17	FY 17-18 Amended Budgeted	FY 17-18 Projected Year End	FY 18-19 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
Prior Year Revenue	0	0	0	0	0	0	0%
Taxes	0	0	0	0	0	0	0%
Licenses & Permits	0	0	0	0	0	0	0%
Federal Grants & Revenues	0	0	0	0	0	0	0%
State Grants & Revenues	1,421,213	1,432,640	1,390,000	1,420,000	1,400,000	10,000	0.7%
Local Grants & Revenues	0	0	0	0	0	0	0%
Charges for Service	0	0	0	0	0	0	0%
Fines & Penalties	0	0	0	0	0	0	0%
Other Rev (declass, foreclosure fees)	905,543	985,983	775,000	775,000	775,000	0	0%
Interfund Transfers	0	0	0	0	10,000	10,000	0%
<b>Operating Revenue</b>	<b>2,326,756</b>	<b>2,418,623</b>	<b>2,165,000</b>	<b>2,195,000</b>	<b>2,185,000</b>	<b>20,000</b>	<b>0.9%</b>
% Change	NA	3.9%	-10.5%	-9.2%	-0.5%		
Personnel Services	5,270,552	5,111,203	5,949,959	5,468,631	6,097,345	147,386	2.5%
Materials & Services	1,081,973	1,116,253	1,241,768	1,246,155	1,249,121	7,353	0.6%
Special Payments	69,950	13,836	0	0	0		
Cost Allocation Charges	668,895	723,762	796,672	796,672	738,835	-57,837	-7.3%
Debt Service	0	0	0	0	0	0	0%
Interfund Transfers	0	0	0	0	0	0	0%
Capital Outlay	0	0	0	0	115,000	115,000	0%
<b>Operating Expenditure</b>	<b>7,091,370</b>	<b>6,965,054</b>	<b>7,988,399</b>	<b>7,511,458</b>	<b>8,200,301</b>	<b>211,902</b>	<b>2.7%</b>
% Change	NA	-1.8%	14.7%	7.8%	9.2%		
Reserve for Future Expenditures	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0%
<b>Total Expenditure</b>	<b>7,091,370</b>	<b>6,965,054</b>	<b>7,988,399</b>	<b>7,511,458</b>	<b>8,200,301</b>	<b>211,902</b>	<b>2.7%</b>
<b>Ending Balance (if applicable)</b> (includes Reserve & Contingency)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>General Fund Support (if applicable)</b>	<b>4,764,614</b>	<b>4,546,431</b>	<b>5,823,399</b>	<b>5,316,458</b>	<b>6,015,301</b>	<b>191,902</b>	<b>3.3%</b>
Full Time Equiv Positions (FTE) Budgeted	58.5	58.5	58.5		58.5	0.0	0%
Full Time Equiv Positions (FTE) Filled at Yr End	56.5	55.5		56.5			
Full Time Equiv Positions (FTE) Vacant at Yr End	2.0	3.0		2.0			



**Assessor - General Fund  
FY 18-19 Proposed Budget**



**Resources**



**Requirements**