



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/>



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.

Department of Assessment & Taxation

T. Little, County Assessor
FTE 60

Total Request \$ 8,941,438

General Fund Support \$ 6,676,438

Administration T. Little Total Request \$336,116 <hr/> Gen Fund \$ 288,658	Valuation L. Longfellow Total Request \$4,638,715 <hr/> Gen Fund \$ 3,264,308	Tax Revenue B. Rueda Total Request \$1,830,737 <hr/> Gen Fund \$ 1,429,127	Property Records B. Rueda Total Request \$2,135,870 <hr/> Gen Fund \$ 1,694,345
Office of the Assessor T. Little FTE 2.0 Total Request \$336,116 <hr/> Gen Fund \$ 288,658	Property Valuation J. Bonnet FTE 14.5 Total Request \$2,421,485 <hr/> Gen Fund \$ 2,077,417	Tax Certification, Collections & Distribution M. Coy FTE 12.5 Total Request \$1,830,737 <hr/> Gen Fund \$ 1,429,127	Property Records & Customer Service M. Nava FTE 16.5 Total Request \$2,135,870 <hr/> Gen Fund \$ 1,694,345
Value Adjustment T. Cooper FTE 13.5 Total Request \$2,217,230 <hr/> Gen Fund \$ 1,186,891			



Department of Assessment & Taxation

Department Budget Summary by Fund

<i>Line of Business</i>	FY 19/20	FY 19/20	FY 19/20	FY 19/20
<i>Program</i>	FTE	General Fund	Total Proposed Budget	General Fund Subsidy Included in Proposed Budget**
Administration				
Office of the Assessor	2.00	336,116	336,116	288,658
			-	
Valuation				
Property Valuation	14.50	2,421,485	2,421,485	2,077,417
Value Adjustment	14.50	2,217,230	2,217,230	1,186,891
			-	
Tax Revenue				
Tax Certification, Collection & Distribution	12.50	1,830,737	1,830,737	1,429,127
			-	
Property Records				
Property Records & Customer Service	16.50	2,135,870	2,135,870	1,694,345
			-	
TOTAL	60.00	8,941,438	8,941,438	6,676,438
FY 18/19 Budget	58.50	8,205,160	8,205,160	6,020,160
\$ Increase (Decrease)	1.50	736,278	736,278	656,278
% Increase (Decrease)	2.56%	8.97%	8.97%	10.90%

** *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*



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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.

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FTE 60

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T. Little

Total Request

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Gen Fund \$ 288,658

Office of the Assessor

T. Little

FTE 2.0

Total Request

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Gen Fund \$ 288,658



Administration Line of Business

Office of the Assessor Program

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Performance Narrative Statement

The Assessor's Office shares the commitment with the County Board of Commissioner's to achieve 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 outstanding public service daily by our staff in the office, the field and on the phones. We are responsive to the needs of taxpayers, citizens, and taxing districts. We conduct outreach to the public and business community in the form of town hall meetings, training opportunities, public service videos, and online information. Annual legislative sessions bring changes to the requirements of Oregon's property tax system and are a continual challenge to helping Oregonians understand our tax system and for us to effectively administer it. We remain diligent in our efforts to maintain a well-qualified, competent, and adequately staffed organization that has clear goals and direction for meeting their performance objectives. We will have completed 9 recruitments in 2018, which represents 15% of our 58.5 FTE have been replaced and trained in this current FY. The Assessor remains committed to discovering future opportunities to collaborate with other departments and jurisdictions to provide more effective and efficient services. Our aerial imagery project is a good example of sharing resources which helps build public trust by cost sharing.

Key Performance Measures

		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Target	FY 18-19 Actuals as of 12/31/2018	FY 19-20 Target
Result	Department will operate within 95% of its annual adopted budget	92%	95%	95%	95%	95%
Result	Development of an employee succession plan by 2016	N/A	100%	50%	75%	90%
Efficiency	Total cost per account	\$40	\$43	\$44	\$47	\$51
Efficiency	Tax revenue generated per \$ of budgeted expenditure	\$100	\$99	\$102	\$104	\$101

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 16-17 Actual	FY 17-18 Actual	FY 18-19 Amended Budget	FY 18-19 Projected Year End	FY 19-20 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	47,863	47,863	47,458	(405)	-0.8%
Operating Revenue	-	-	47,863	47,863	47,458	(405)	-0.8%
Total Rev - Including Beginning Bal	-	-	47,863	47,863	47,458	(405)	-0.8%
Personnel Services	-	-	263,841	221,942	289,791	25,950	9.8%
Materials & Services	-	-	19,454	17,672	18,198	(1,256)	-6.5%
Cost Allocation Charges	-	-	25,264	25,264	28,127	2,863	11.3%
Capital Outlay	-	-	-	-	-	-	0%
Operating Expenditure	-	-	308,559	264,878	336,116	27,557	8.9%
Total Exp - Including Special Categories	-	-	308,559	264,878	336,116	27,557	8.9%
General Fund Support (if applicable)	-	-	260,696	217,015	288,658	27,962	10.7%
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 60

Total Request \$ 8,941,438

General Fund Support \$ 6,676,438

Valuation

L. Longfellow

Total Request

\$4,638,715

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Property Valuation

J. Bonnet

FTE 14.5

Total Request

\$2,421,485

Gen Fund \$ 2,077,417

Value Adjustment

T. Cooper

FTE 13.5

Total Request

\$2,217,230

Gen Fund \$ 1,186,891



Valuation Line of Business Property Valuation Program

Purpose Statement

The purpose of the Annual Property Valuation Program is to provide appraisal, statistical, analytical and reporting services to property owners and taxpayers so they can have confidence that Clackamas County properties are valued at 100% of real market value.

Performance Narrative Statement

Our business efficiencies in Valuation continue to evolve offering more transparency and delivering 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. Resource limitations and increased real estate activity continue to impact our ability to direct additional resources to convert offline records for commercial, industrial, and multi-family properties into our mass appraisal database. This data conversion would allow us to 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. The Property Valuation Program has a crucial need for an additional Senior Appraiser position. The Senior Appraiser would be dedicated to the integration of our newly purchased aerial imagery, GIS mapping data, and our Computer Assisted Mass Appraisal (CAMA) system. This will allow us to enhance and improve efficiencies on how we perform our annual Ratio Study in order to ensure that all property is valued at 100% of real market value as required by statute. This GIS/CAMA integration will also be used to enhance valuations, reduce the need for physical inspections, improve the quality of our inventory, which aligns with the strategic goal of building public trust and so that taxpayers can have confidence in the property tax system. It will also be utilized in reappraisal a demand that remains high and mostly unmet. Excluding new construction, 156,381 or 93% of real property accounts have not been physically reappraised within the last 6 years. This integration and lead position will begin to help address this unmet demand.

Key Performance Measures

		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Target	FY 18-19 Actuals as of 12/31/2018	FY 19-20 Target
Result	98% of neighborhood market areas valued at 100% of real market value and consistent with statutory requirement	97%	98%	97%	99%	98%
Output	# of new construction/property change appraisals completed	7,066	8,104	8,032	8,133	7,639
Demand	# of real properties not physically re-appraised in the past six years	153,463	157,696	153,463	156,381	152,000

Program includes:

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

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- 1) Assessment
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- 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 16-17 Actual	FY 17-18 Actual	FY 18-19 Amended Budget	FY 18-19 Projected Year End	FY 19-20 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	370,940	370,940	344,068	(26,872)	-7.2%
Other Revenues	-	-	-	-	-	-	0%
Interfund Transfers	-	-	10,000	10,000	-	(10,000)	-100.0%
Operating Revenue	-	-	380,940	380,940	344,068	(36,872)	-9.7%
Total Rev - Including Beginning Bal	-	-	380,940	380,940	344,068	(36,872)	-9.7%
Personnel Services	-	-	1,785,790	1,704,994	1,805,971	20,181	1.1%
Materials & Services	-	-	308,554	279,179	288,649	(19,905)	-6.5%
Cost Allocation Charges	-	-	195,759	195,759	203,918	8,159	4.2%
Capital Outlay	-	-	115,000	122,947	122,947	7,947	6.9%
Operating Expenditure	-	-	2,405,103	2,302,879	2,421,485	16,382	0.7%
Total Exp - Including Special Categories	-	-	2,405,103	2,302,879	2,421,485	16,382	0.7%
General Fund Support (if applicable)	-	-	2,024,163	1,921,939	2,077,417	53,254	2.6%
Full Time Equiv Pos (FTE) Budgeted	-	-	14.50	14.50	14.50	-	0%
Full Time Equiv Pos (FTE) Filled at Yr End	-	-	-	14.50	-	-	-
Full Time Equiv Pos (FTE) Vacant at Yr End	-	-	-	-	-	-	-

Significant Issues and Changes



Valuation Line of Business

Value Adjustment Program

Purpose Statement

The purpose of the Value Adjustment Program is to provide exemptions and deferrals eligibility determinations, value and tax corrections services, and dispute resolution services to property owners and taxpayers so they can experience tax relief appropriate to their property use, have confidence their property is accurately valued and they are paying the correct amount of tax under the law, and have their dispute issues efficiently decided consistent with procedural fairness and the law.

Performance Narrative Statement

There are no new policy level requests for this program. The real estate market continues to be strong in Clackamas County. Although the acceleration of growth has slowed to single digit, increases in value of all property types continue. Value appeals to the Board of Property Tax Appeals remain stable with a slight increase. 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. In the previous year 1,236 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. 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 over 200 accounts with value not captured on the tax roll that will result in additional value and additional revenue to taxing districts. This year we will begin utilizing aerial imagery we have procured with change detection which will be another invaluable tool to ensure that the accuracy and integrity of our property characteristic inventory is correct. We anticipate this will result in an increase of the number of tax roll corrections to add property not on the roll and also remove property no longer in service.

Key Performance Measures

		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Target	FY 18-19 Actuals as of 12/31/2018	FY 19-20 Target
Result	Board of Property Tax Appeals will remain below 1% annually	0.16%	0.17%	0.16%	0.18%	<1%
Output	# of Board of Property Tax Appeals	262	277	278	303	300
Output	# of real property accounts with tax roll corrections completed for omitted property	226	205	200	210	275

Program includes:

Mandated Services Yes

Shared Services Yes

Grant Funding Yes

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- 1) Assessment
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- 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.

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Valuation Line of Business

Value Adjustment Program

Budget Summary

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Amended Budget	FY 18-19 Projected Year End	FY 19-20 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	323,077	323,077	320,339	(2,738)	-0.8%
Other Revenues	-	-	635,000	963,000	710,000	75,000	11.8%
Operating Revenue	-	-	958,077	1,286,077	1,030,339	72,262	7.5%
Total Rev - Including Beginning Bal	-	-	958,077	1,286,077	1,030,339	72,262	7.5%
Personnel Services	-	-	1,447,269	1,445,522	1,715,150	267,881	18.5%
Materials & Services	-	-	335,348	305,262	312,226	(23,122)	-6.9%
Cost Allocation Charges	-	-	170,500	170,500	189,854	19,354	11.4%
Operating Expenditure	-	-	1,953,117	1,921,284	2,217,230	264,113	13.5%
Total Exp - Including Special Categories	-	-	1,953,117	1,921,284	2,217,230	264,113	13.5%
General Fund Support (if applicable)	-	-	995,040	635,207	1,186,891	191,851	19.3%
Full Time Equiv Pos (FTE) Budgeted	-	-	13.50	13.50	14.50	1.00	7.4%
Full Time Equiv Pos (FTE) Filled at Yr End	-	-	-	13.50	-	-	-
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 59.0

Total Request \$ 8,941,438

General Fund Support \$ 6,676,438

Tax Revenue

B. Rueda

Total Request

\$1,830,737

Gen Fund \$ 1,429,127

Tax Certification, Collection & Distribution

M. Coy

FTE 12.5

Total Request

\$1,830,737

Gen Fund \$ 1,429,127



Tax Revenue Line of Business

Tax Certification, Collection & Distribution Program

Purpose Statement

The purpose of the Property Tax Certification, Collections, and Distribution Program is to provide tax revenue calculations, distribution, reporting, and consulting services to Taxing Districts so they can budget and fund services for local citizens along with tax billing, collection, and receiving services to property owners and taxpayers so they can see a list of their taxing districts, know the value of their property and the amount of tax to pay timely.

Performance Narrative Statement

Our current vendor, US Bank, will no longer be offering Lock Box services after 2019. The Assessor's office is currently working with Treasury to start the RFP process for a vendor to electronically process our 2020 property tax payments. Annexations and withdrawals were processed timely and accurately to be correctly reflected on the 2018/19 tax roll. The program successfully processed levy requirements for 133 taxing districts used to produce a total tax roll of \$852 million dollars. Tax notifications were mailed to 175,958 accounts by October 22, 2018. Collection and distribution was timely with taxing districts receiving funds equivalent to 88% of the total tax roll within 15 days of the November collection date. We are on target to be 97% collected by the end of the fiscal year, June 30, 2019.

Key Performance Measures

		FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Target	FY 18-19 Actuals as of 12/31/2018	FY 19-20 Target
Result	87% of tax dollars distributed by November 30th each year	87%	87%	88%	88%	88%
Result	97% of tax dollars are collected by the end of the fiscal year	98%	97%	97%	97%	97%
Output	# of credit, debit and E-check online payment postings	9,740	10,610	10,513	11,460	12,033

Program includes:

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

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- 5) A&T Data Processing

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Tax Revenue Line of Business

Tax Certification, Collection & Distribution Program

Budget Summary

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Amended Budget	FY 18-19 Projected Year End	FY 19-20 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	275,214	275,214	296,610	21,396	7.8%
Other Revenues	-	-	105,000	120,000	105,000	-	0%
Operating Revenue	-	-	380,214	395,214	401,610	21,396	5.6%
Total Rev - Including Beginning Bal	-	-	380,214	395,214	401,610	21,396	5.6%
Personnel Services	-	-	1,115,234	1,089,566	1,254,611	139,377	12.5%
Materials & Services	-	-	380,341	374,054	400,335	19,994	5.3%
Cost Allocation Charges	-	-	145,240	145,240	175,791	30,551	21.0%
Operating Expenditure	-	-	1,640,815	1,608,860	1,830,737	189,922	11.6%
Total Exp - Including Special Categories	-	-	1,640,815	1,608,860	1,830,737	189,922	11.6%
General Fund Support (if applicable)	-	-	1,260,601	1,213,646	1,429,127	168,526	13.4%
Full Time Equiv Pos (FTE) Budgeted	-	-	12.50	12.50	12.50	-	0%
Full Time Equiv Pos (FTE) Filled at Yr End	-	-	-	11.50	-	-	-
Full Time Equiv Pos (FTE) Vacant at Yr End	-	-	-	1.00	-	-	-

Significant Issues and Changes



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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 59.0

Total Request \$ 8,941,438

General Fund Support \$ 6,676,438

Property Records

B. Rueda

Total Request

\$2,135,870

Gen Fund \$ 1,694,345

Property Records & Customer Service

M. Nava

FTE 16.5

Total Request

\$2,135,870

Gen Fund \$ 1,694,345



Property Records Line of Business

Property Records & Customer Service Program

Purpose Statement

The purpose of the Property Records & Customer Service 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.

Performance Narrative Statement

This program processed over 17,000 deeds in 2018 resulting in ownership, address, and/or boundary changes. On average records were updated within 5 business days to accurately reflect owner names, mailing and situs address on the current assessment and tax rolls. The volume of real estate activity requires prioritization of staff in order to update and maintain GIS mapping data and assessment records accurately to meet the deadline of closing our annual tax roll. This continues to impact available resources for our ongoing digital map conversion project. Progress continues, having retired 2,174 out of 3,386 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 Actual	FY 18-19 Target	FY 18-19 Actuals as of 12/31/2018	FY 19-20 Target
Result	# of property record changes completed	18,553	18,335	18,115	17,487	16,962
Result	>95% of phone calls returned within one business day	>95%	>95%	>95%	>95%	>95%
Result	% of Assessor's tax maps digitized	59%	64%	67%	70%	75%

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

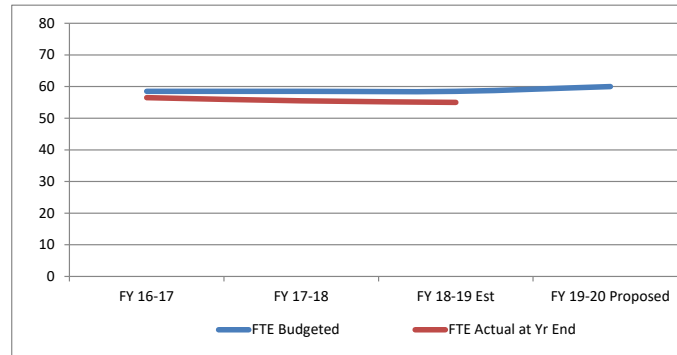
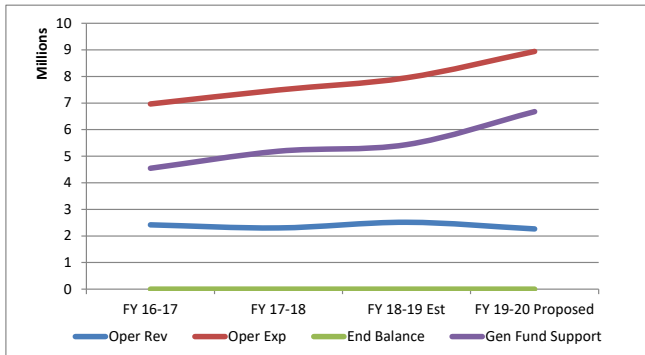
Budget Summary

	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Amended Budget	FY 18-19 Projected Year End	FY 19-20 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
State Grants & Revenues	-	-	382,906	382,906	391,525	8,619	2.3%
State Shared Revenues	-	-	-	-	15,000	15,000	0%
Other Revenues	-	-	35,000	22,000	35,000	-	0%
Operating Revenue	-	-	417,906	404,906	441,525	23,619	5.7%
Total Rev - Including Beginning Bal	-	-	417,906	404,906	441,525	23,619	5.7%
Personnel Services	-	-	1,490,070	1,445,750	1,676,145	186,075	12.5%
Materials & Services	-	-	205,424	204,624	227,681	22,257	10.8%
Cost Allocation Charges	-	-	202,072	202,072	232,044	29,972	14.8%
Operating Expenditure	-	-	1,897,566	1,852,446	2,135,870	238,304	12.6%
Total Exp - Including Special Categories	-	-	1,897,566	1,852,446	2,135,870	238,304	12.6%
General Fund Support (if applicable)	-	-	1,479,660	1,447,540	1,694,345	214,685	14.5%
Full Time Equiv Pos (FTE) Budgeted	-	-	16.00	16.00	16.50	0.50	3.1%
Full Time Equiv Pos (FTE) Filled at Yr End	-	-	-	14.50	-	-	-
Full Time Equiv Pos (FTE) Vacant at Yr End	-	-	-	1.50	-	-	-

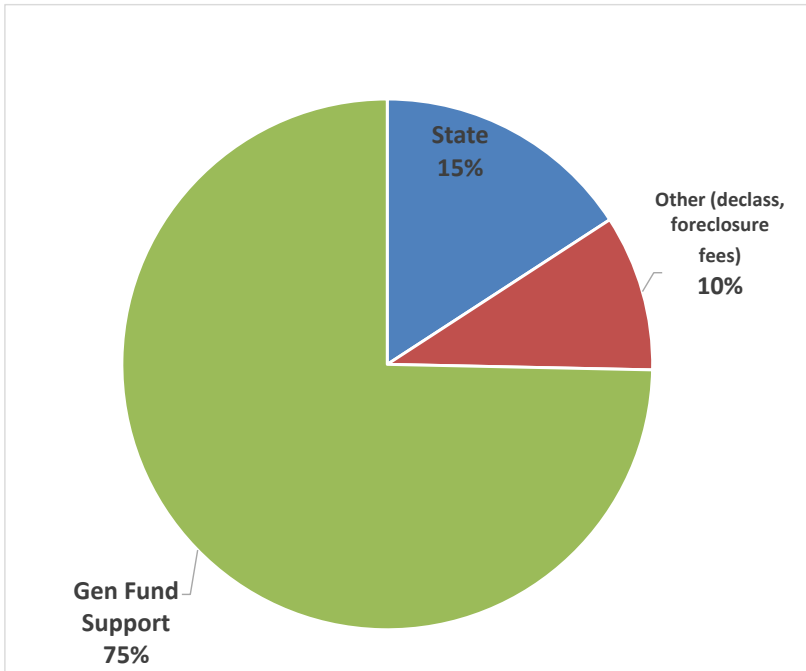
Significant Issues and Changes

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

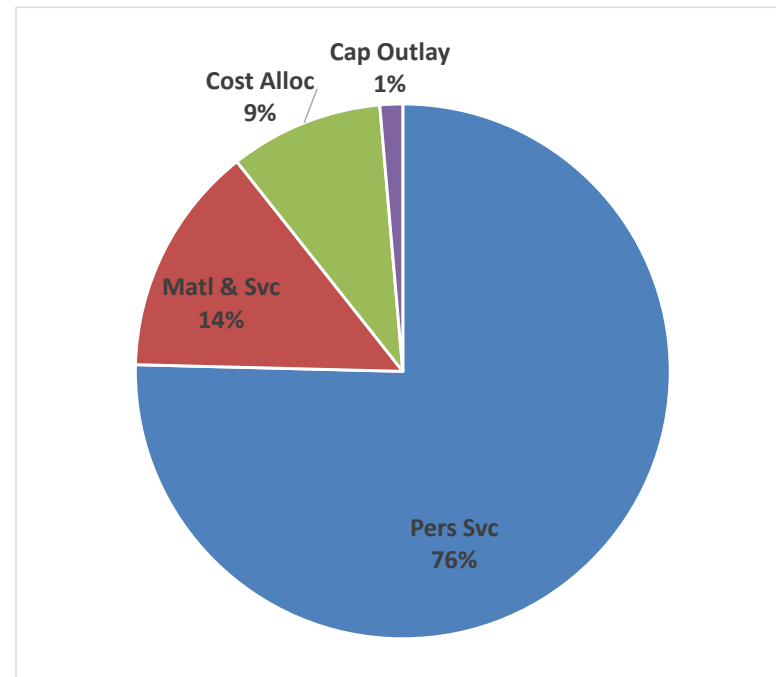
	FY 16-17	FY 17-18	FY 18-19 Amended Budgeted	FY 18-19 Projected Year End	FY 19-20 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	0	0	0	0	0	0	0%
Prior Year Revenue	0	0	0	0	0	0	0%
Taxes	0	0	0	0	0	0	0%
Licenses & Permits	0	0	0	0	0	0	0%
Federal Grants & Revenues	0	0	0	0	0	0	0%
State Grants & Revenues	1,432,640	1,442,067	1,400,000	1,400,000	1,415,000	15,000	1.1%
Local Grants & Revenues	0	0	0	0	0	0	0%
Charges for Service	0	13,885	0	0	0	0	0%
Fines & Penalties	0	0	0	0	0	0	0%
Other Rev (declass, foreclosure fees)	985,983	846,666	775,000	1,105,000	850,000	75,000	9.7%
Interfund Transfers	0	0	10,000	10,000	0	-10,000	0%
Operating Revenue	2,418,623	2,302,618	2,185,000	2,515,000	2,265,000	80,000	3.7%
% Change	NA	-4.8%	-5.1%	9.2%	-9.9%		
Personnel Services	5,111,203	5,504,933	6,102,204	5,907,774	6,741,668	639,464	10.5%
Materials & Services	1,116,253	1,189,263	1,249,121	1,180,792	1,247,089	-2,032	-0.2%
Special Payments	13,836	0	0	0	0	0	0%
Cost Allocation Charges	723,762	796,672	738,835	738,835	829,734	90,899	12.3%
Debt Service	0	0	0	0	0	0	0%
Interfund Transfers	0	0	0	0	0	0	0%
Capital Outlay	0	0	115,000	122,947	122,947	7,947	0%
Operating Expenditure	6,965,054	7,490,868	8,205,160	7,950,348	8,941,438	736,278	9.0%
% Change	NA	7.5%	9.5%	6.1%	12.5%		
Reserve for Future Expenditures	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0%
Total Expenditure	6,965,054	7,490,868	8,205,160	7,950,348	8,941,438	736,278	9.0%
Ending Balance (if applicable) (includes Reserve & Contingency)	0	0	0	0	0	0	0%
General Fund Support (if applicable)	4,546,431	5,188,250	6,020,160	5,435,348	6,676,438	656,278	10.9%
Full Time Equiv Positions (FTE) Budgeted	58.5	58.5	58.5		60.0	1.5	2.6%
Full Time Equiv Positions (FTE) Filled at Yr End	56.5	55.5		55.0			
Full Time Equiv Positions (FTE) Vacant at Yr End	2.0	3.0		3.5			



**Assessor - General Fund
FY 19-20 Proposed Budget**



Resources



Requirements