

Assessment & Taxation

Significant Changes from 2019/20

\$ Amount	Description	Service Level Impact, including citizens & staff
70,000	Contract Private Fee Appraisal Work	Impact will be in tax court on any potential complex property appeals; or an adverse statewide court decision if we are unable to defend our value
26,000	Travel and Training	Potential impact to staff requiring continuing education; not attending statewide district and Association meetings and trainings
63,000	Multiple lines of Materials & Services	Includes savings in office supplies, postage, and computer equipment

Other Issues

Description	Service Level Impact, including citizens & staff



Department of Assessment & Taxation

Department Mission

The Mission of the Assessment & Taxation Department is to provide administration of the State property tax laws, including Appraisal, Assessment, Tax Collection and Mapping services to property taxpayers, county residents and taxing districts so they can have confidence in the tax system, districts are funded to deliver their services, and all stakeholders receive the highest quality customer experience.

Department of Assessment & Taxation	
T. Little, County Assessor	
FTE 60	
Total Proposed \$ 8,800,510	
General Fund Support \$ 6,533,860	

Administration T. Little Total Proposed \$359,000 <hr style="border: 1px solid black;"/> Gen Fund \$ 313,167	Valuation L. Longfellow Total Proposed \$4,657,058 <hr style="border: 1px solid black;"/> Gen Fund \$ 3,219,558	Tax Revenue B. Rueda Total Proposed \$1,654,153 <hr style="border: 1px solid black;"/> Gen Fund \$ 1,290,611	Property Records B. Rueda Total Proposed \$2,130,299 <hr style="border: 1px solid black;"/> Gen Fund \$ 1,710,524
Office of the Assessor T. Little FTE 2.0 Total Proposed \$359,000 <hr style="border: 1px solid black;"/> Gen Fund \$ 313,167	Property Valuation J. Bonnet FTE 15.5 Total Proposed \$2,505,592 <hr style="border: 1px solid black;"/> Gen Fund \$ 2,150,384	Tax Certification, Collections & Distribution M. Coy FTE 11.5 Total Proposed \$1,654,153 <hr style="border: 1px solid black;"/> Gen Fund \$ 1,290,611	Property Records & Customer Service M. Nava FTE 16.5 Total Proposed \$2,130,299 <hr style="border: 1px solid black;"/> Gen Fund \$ 1,710,524
Value Adjustment T. Cooper FTE 14.5 Total Proposed \$2,151,466 <hr style="border: 1px solid black;"/> Gen Fund \$ 1,069,174			



Administration Line of Business

Office of the Assessor Program

Purpose Statement

The purpose of the Administration Line of Business is to provide leadership, strategic planning, decision making, and education, to maintain and foster a positive, productive, and respectful organizational culture, and to focus on delivering excellent customer service, to the public, property owners, Board of County Commissioners, County Departments, taxing districts and other agencies, so they can receive a high quality customer experience.

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 have completed 10 recruitments since July 1, 2019, which represents 17% of our 60 FTE were 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 17-18 Actual	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Projected Performance	FY 20-21 Target
Result	Department will operate within 95% of its annual adopted budget	95%	95%	95%	95%	95%
Result	Development of an employee succession plan by 2016	100%	50%	75%	90%	95%
Efficiency	Total cost per account	\$43	\$44	\$48	\$46	\$49
Efficiency	Tax revenue generated per \$ of budgeted expenditure	\$109	\$108	\$111	\$112	\$109

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
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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 17-18 Actual	FY 18-19 Actual	FY 19-20 Amended Budget	FY 19-20 Projected Year End	FY 20-21 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
State Grants & Revenues	-	40,336	47,458	46,268	45,833	(1,625)	-3.4%
Operating Revenue	-	40,336	47,458	46,268	45,833	(1,625)	-3.4%
Total Rev - Including Beginning Bal	-	40,336	47,458	46,268	45,833	(1,625)	-3.4%
Personnel Services	-	175,093	300,896	383,214	308,018	7,122	2.4%
Materials & Services	-	27,726	18,198	27,867	24,660	6,462	35.5%
Cost Allocation Charges	-	25,264	28,129	28,129	26,322	(1,807)	-6.4%
Operating Expenditure	-	228,083	347,223	439,210	359,000	11,777	3.4%
Total Exp - Including Special Categories	-	228,083	347,223	439,210	359,000	11,777	3.4%
General Fund Support (if applicable)	-	187,747	299,765	392,942	313,167	13,402	4.5%
Full Time Equiv Pos (FTE) Budgeted	-	2.00	2.00	2.00	2.00	-	0%
Full Time Equiv Pos (FTE) Filled at Yr End	-	2.00	-	2.00	-	-	
Full Time Equiv Pos (FTE) Vacant at Yr End	-	-	-	-	-	-	

Significant Issues and Changes

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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 did get an additional FTE for an additional Senior Appraiser position and this has been approved for the 2020-21 year. This Senior Appraiser is 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. This additional position has more than paid for itself. Excluding new construction, 152,381 or 93% of real property accounts have not been physically reappraised within the last 6 years. This integration and lead position will continue address this unmet demand.

Key Performance Measures

		FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Projected Performance	FY 20-21 Target
Result	98% of neighborhood market areas valued at 100% of real market value and consistent with statutory requirement	98%	97%	98%	98%	98%
Output	# of new construction/property change appraisals completed	8,104	8,032	7,639	9,851	11,000
Demand	# of real properties not physically re-appraised in the past six years	157,696	153,463	152,000	152,381	145,000

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:

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- 1) Assessment
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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 17-18 Actual	FY 18-19 Actual	FY 19-20 Amended Budget	FY 19-20 Projected Year End	FY 20-21 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
State Grants & Revenues	-	336,137	344,068	358,576	355,208	11,140	3.2%
Other Revenues	-	1,203	-	-	-	-	0%
Operating Revenue	-	337,340	344,068	358,576	355,208	11,140	3.2%
Total Rev - Including Beginning Bal	-	337,340	344,068	358,576	355,208	11,140	3.2%
Personnel Services	-	1,676,242	1,805,971	1,858,105	1,905,299	99,328	5.5%
Materials & Services	-	261,115	288,649	266,461	273,354	(15,295)	-5.3%
Cost Allocation Charges	-	195,759	203,918	203,918	203,992	74	0.0%
Capital Outlay	-	122,947	122,947	122,947	122,947	-	0%
Operating Expenditure	-	2,256,063	2,421,485	2,451,431	2,505,592	84,107	3.5%
Total Exp - Including Special Categories	-	2,256,063	2,421,485	2,451,431	2,505,592	84,107	3.5%
General Fund Support (if applicable)	-	1,918,723	2,077,417	2,092,855	2,150,384	72,967	3.5%
Full Time Equiv Pos (FTE) Budgeted	-	14.50	14.50	14.50	15.50	1.00	6.9%
Full Time Equiv Pos (FTE) Filled at Yr End	-	14.50	-	14.50	-	-	-
Full Time Equiv Pos (FTE) Vacant at Yr End	-	-	-	-	-	-	-

Significant Issues and Changes

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Valuation Line of Business

Value Adjustment Program

Purpose Statement

The purpose of the Value Adjustment Program is to provide program eligibility determinations, correction and dispute resolution services to property owners and taxpayers so they can have confidence their property value is accurate and they are paying the correct amount of tax.

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 was up 33%. and we expect additional appeals in 2020-21. 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 1252 new exemption and deferral eligibility determinations were reviewed as well as maintenance on the existing approximate 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 500 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 began utilizing aerial imagery we have procured with change detection which is another invaluable tool to ensure that the accuracy and integrity of our property characteristic inventory is correct. We anticipate this will continue to 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 17-18 Actual	FY 18-19 Target	FY 19-20 Target	FY 19-20 Projected Performance	FY 20-21 Target
Result	Board of Property Tax Appeals will remain below 1% annually	0.17%	0.16%	<1%	0.17%	<1%
Output	# of Board of Property Tax Appeals	277	278	300	399	500
Output	# of real property accounts with tax roll corrections completed for omitted property	205	200	275	325	350

Program includes:

Mandated Services Yes

Shared Services Yes

Grant Funding Yes

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Valuation Line of Business

Value Adjustment Program

Budget Summary

	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Amended Budget	FY 19-20 Projected Year End	FY 20-21 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
State Grants & Revenues	-	336,137	320,339	335,442	332,292	11,953	3.7%
Other Revenues	-	1,038,715	710,000	545,378	750,000	40,000	5.6%
Operating Revenue	-	1,374,852	1,030,339	880,820	1,082,292	51,953	5.0%
Total Rev - Including Beginning Bal	-	1,374,852	1,030,339	880,820	1,082,292	51,953	5.0%
Personnel Services	-	1,484,432	1,715,150	1,118,121	1,729,420	14,270	0.8%
Materials & Services	-	282,914	312,226	232,307	231,215	(81,011)	-25.9%
Cost Allocation Charges	-	170,500	189,853	189,853	190,831	978	0.5%
Operating Expenditure	-	1,937,846	2,217,229	1,540,281	2,151,466	(65,763)	-3.0%
Total Exp - Including Special Categories	-	1,937,846	2,217,229	1,540,281	2,151,466	(65,763)	-3.0%
General Fund Support (if applicable)	-	562,994	1,186,890	659,461	1,069,174	(117,716)	-9.9%
Full Time Equiv Pos (FTE) Budgeted	-	14.50	14.50	14.50	14.50	-	0%
Full Time Equiv Pos (FTE) Filled at Yr End	-	14.50	-	14.50	-	-	-
Full Time Equiv Pos (FTE) Vacant at Yr End	-	-	-	-	-	-	-

Significant Issues and Changes



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 receipting 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

We have a new mail-in payment services provider as of January 1, 2020. The Assessor's office worked in collaboration with County Treasurer who executed a new contract with Retail LockBox to electronically process our 2020 property tax payments. Annexations and withdrawals were processed timely and accurately to be correctly reflected on the 2019-20 tax roll. The program successfully processed levy requirements for 132 taxing districts used to produce a total tax roll of \$921 million dollars. Tax notifications were mailed to 177,095 accounts by October 21, 2019. 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 17-18 Actual	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Projected Performance	FY 20-21 Target
Result	87% of tax dollars distributed by November 30th each year	87%	88%	88%	88%	88%
Result	97% of tax dollars are collected by the end of the fiscal year	97%	97%	97%	97%	97%
Output	# of credit, debit and E-check online payment postings	10,610	10,513	12,033	13,200	14,400

Program includes:

Mandated Services Yes

Shared Services Yes

Grant Funding Yes

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Tax Revenue Line of Business

Tax Certification, Collection & Distribution Program

Budget Summary

	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Amended Budget	FY 19-20 Projected Year End	FY 20-21 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
State Grants & Revenues	-	242,019	296,610	266,040	263,542	(33,068)	-11.1%
Other Revenues	-	174,228	105,000	195,995	100,000	(5,000)	-4.8%
Operating Revenue	-	416,247	401,610	462,035	363,542	(38,068)	-9.5%
Total Rev - Including Beginning Bal	-	416,247	401,610	462,035	363,542	(38,068)	-9.5%
Personnel Services	-	1,011,854	1,254,611	1,288,674	1,162,019	(92,592)	-7.4%
Materials & Services	-	308,921	400,335	344,660	340,784	(59,551)	-14.9%
Cost Allocation Charges	-	145,240	175,791	175,791	151,350	(24,441)	-13.9%
Operating Expenditure	-	1,466,015	1,830,737	1,809,125	1,654,153	(176,584)	-9.6%
Total Exp - Including Special Categories	-	1,466,015	1,830,737	1,809,125	1,654,153	(176,584)	-9.6%
General Fund Support (if applicable)	-	1,049,768	1,429,127	1,347,090	1,290,611	(138,516)	-9.7%
Full Time Equiv Pos (FTE) Budgeted	-	12.50	12.50	12.50	11.50	(1.00)	-8.0%
Full Time Equiv Pos (FTE) Filled at Yr End	-	11.50	-	12.50	-		
Full Time Equiv Pos (FTE) Vacant at Yr End	-	1.00	-	-	-		

Significant Issues and Changes



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 nearly 17,000 deeds in 2019 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 2,677 out of 3,404 paper maps with digital maps. We continue to maintain a high response level for public records requests and customer inquiries.

Key Performance Measures

		FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Target	FY 19-20 Projected Performance	FY 20-21 Target
Result	# of property record changes completed	18,335	18,115	16,962	16,965	17,305
Result	>95% of phone calls returned within one business day	>95%	>95%	>95%	>95%	>95%
Result	% of Assessor's tax maps digitized	64%	67%	75%	79%	95%

Program includes:

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

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Property Records Line of Business

Property Records & Customer Service Program

Budget Summary

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Beginning Balance	-	-	-	-	-	-	0%
State Grants & Revenues	-	389,919	406,525	425,060	394,775	(11,750)	-2.9%
Local Grants & Revenues	-	-	-	-	-	-	0%
Other Revenues	-	45,295	35,000	281,211	25,000	(10,000)	-28.6%
Operating Revenue	-	435,214	441,525	706,271	419,775	(21,750)	-4.9%
Total Rev - Including Beginning Bal	-	435,214	441,525	706,271	419,775	(21,750)	-4.9%
Personnel Services	-	1,246,766	1,676,145	1,521,215	1,695,596	19,451	1.2%
Materials & Services	-	204,731	227,681	216,273	217,555	(10,126)	-4.4%
Cost Allocation Charges	-	202,072	232,043	232,043	217,148	(14,895)	-6.4%
Operating Expenditure	-	1,653,569	2,135,869	1,969,531	2,130,299	(5,570)	-0.3%
Total Exp - Including Special Categories	-	1,653,569	2,135,869	1,969,531	2,130,299	(5,570)	-0.3%
General Fund Support (if applicable)	-	1,218,355	1,694,344	1,263,260	1,710,524	16,180	1.0%
Full Time Equiv Pos (FTE) Budgeted	-	16.00	16.50	16.50	16.50	-	0%
Full Time Equiv Pos (FTE) Filled at Yr End	-	13.50	-	16.50	-	-	-
Full Time Equiv Pos (FTE) Vacant at Yr End	-	2.50	-	-	-	-	-

Significant Issues and Changes

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