
Office of Assessment & Taxation

Budget Presentation
FY24-25





Assessment & Taxation (10)

Department Budget Summary by Fund

Line of Business Name	Program Name	FY24-25	FY24-25	FY24-25	% of	FY24-25 FTE **			
		General Fund (100)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant	
Administration	Office of the Assessor & Tax Collector	1,326,148	1,326,148	9,192,003	693%	2.0	2.0	-	
Property Tax Revenue & Records	Property Records & Customer Service	1,988,447	1,988,447	-	0%	14.5	12.5	2.0	
	Tax Certification, Collection, & Distribution	1,847,497	1,847,497	-	0%	11.5	10.5	1.0	
Valuation	Annual Property Valuation	3,041,532	3,041,532	-	0%	17.5	15.5	2.0	
	Value Adjustment	2,591,303	2,591,303	-	0%	15.5	14.5	1.0	
TOTAL		10,794,927	10,794,927	9,192,003	85%	61.0	55.0	6.0	
		<i>FY23-24 Budget (Amended)</i>	10,169,709	10,169,709	8,679,708	85%	61.0	56.0	5.0
		<i>\$ Increase (Decrease)</i>	625,218	625,218	512,295		0.0	(1.0)	1.0
		<i>% Increase (Decrease)</i>	6%	6%	6%		0%	-2%	20%

*General Fund Support is a subsidy, net of any other revenue received by the department.

** FY24-25 FTE aligns to department's final budgeted All Position Report (APOS).

10-Assessment & Taxation / 100-General Fund

Summary of Revenue and Expense

	FY21-22	FY22-23	FY23-24	FY23-24	FY24-25	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Average
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	1,571,920	1,156,276	1,250,001	1,236,833	1,347,187	97,186	8%	1,321,676	2%
Charges, Fees, License, Permits	-	-	-	-	2,500	2,500	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	1,527,462	234,413	240,000	289,999	253,237	13,237	6%	683,958	-63%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	7,452,536	7,576,975	8,679,708	8,143,303	9,192,003	512,295	6%	7,724,271	19%
Operating Revenue	10,551,918	8,967,664	10,169,709	9,670,135	10,794,927	625,218	6%	9,729,906	11%
Total Revenue	10,551,918	8,967,664	10,169,709	9,670,135	10,794,927	625,218	6%	9,729,906	11%
Personnel Services	6,790,605	6,614,541	7,341,892	6,802,817	7,807,679	465,787	6%	6,735,988	16%
Materials and Services	2,269,507	2,345,489	2,827,817	2,846,752	2,987,248	159,432	6%	2,487,249	20%
Capital Outlay	-	7,633	-	20,566	-	-	-	9,400	-100%
Operating Expenditure	9,060,112	8,967,663	10,169,708	9,670,135	10,794,927	625,218	6%	9,232,636	17%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	9,060,112	8,967,663	10,169,708	9,670,135	10,794,927	625,218	6%	9,232,636	17%
Revenues Less Expenses	1,491,806	-	-	-	-			497,269	

In FY22-23 Declass Property Tax revenue shifted to Fund 100 Non-Departmental, with an offset to Assessor's General Fund Support revenue

10-Assessment & Taxation / 230-Special Grants Fund

Summary of Revenue and Expense

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Average
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	18,266	-	-	-	-	-	-	6,089	-100%
Charges, Fees, License, Permits	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	-	-	-	-	-	-	-	-	-
Operating Revenue	18,266	-	-	-	-	-	-	6,089	-100%
Total Revenue	18,266	-	-	-	-	-	-	6,089	-100%
Personnel Services	18,266	-	-	-	-	-	-	6,089	-100%
Materials and Services	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expenditure	18,266	-	-	-	-	-	-	6,089	-100%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	18,266	-	-	-	-	-	-	6,089	-100%
Revenues Less Expenses	-	-	-	-	-				

Significant
Changes
from
FY23-24
Budget

Program	Changes
All	Core system replacement. Multi-county RFP in draft.
Valuation	Additional FTE Request - To be addressed in late 2024 or early 2025.
All	A&T Funding - A potential 2025 legislative topic that could provide additional funding to all Oregon County A&T Departments.
All	Vacancy savings trending downward.



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Assessment & Taxation (10)

Department Budget Summary by Fund

Line of Business Name	Program Name	FY24-25	FY24-25	FY24-25	% of	FY24-25 FTE **		
		General Fund (100)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant
Administration	Office of the Assessor & Tax Collector	1,326,148	1,326,148	9,192,003	693%	2.0	2.0	-
Property Tax Revenue & Records	Property Records & Customer Service	1,988,447	1,988,447	-	0%	14.5	12.5	2.0
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	Value Adjustment	2,591,303	2,591,303	-	0%	15.5	14.5	1.0
TOTAL		10,794,927	10,794,927	9,192,003	85%	61.0	55.0	6.0
FY23-24 Budget (Amended)		10,169,709	10,169,709	8,679,708	85%	61.0	56.0	5.0
\$ Increase (Decrease)		625,218	625,218	512,295		0.0	(1.0)	1.0
% Increase (Decrease)		6%	6%	6%		0%	-2%	20%

*General Fund Support is a subsidy, net of any other revenue received by the department.

** FY24-25 FTE aligns to department's final budgeted All Position Report (APOS).



Administration Line of Business
Office of the Assessor & Tax Collector

Purpose Statement

The purpose of the Office of the Assessor and Tax Collector Program is to provide leadership and support services to all A & T Programs so we can accurately, fairly, and equitably accomplish the administrative requirements of Oregon's Property Tax System.

Performance Narrative Statement

For over 30 years the Clackamas County Assessor's office has advanced a work culture dedicated to providing excellent customer service. We work to accomplish this by providing outstanding public service. We are responsive to the needs of taxpayers, citizens, internal partners, and taxing districts. We provide outreach to the public and business community through meetings, training sessions, town halls, public service videos, and online information. Annual legislative sessions can bring changes to the requirements of Oregon's property tax system, and an ongoing challenge to help Oregonians understand our complicated tax system. Since 2000, the County has seen significant growth with over 24,000 added tax accounts and market value increases of 303%, from \$29 billion to \$117 billion. Taxes extended for collection have increased from \$342 million to over \$1.128 billion, which equates to 230%.

The County's growth has far outpaced our staffing levels which have increased by only 6%. From the mid-1990's until 2016, A&T remained stationary at 57.5 positions, we currently have 61. This demonstrates our continuous efforts to increase processing efficiencies and our diligent efforts to maintain a well-qualified, competent staff. We have been steadfast in maintaining clear goals and direction for meeting our performance objectives. However, it's important to address our vulnerability in sustaining these goals and meeting workload demands. In past years we have successfully qualified for the CAFFA Grant based on our output performance and successful completion of required work. While we appreciate three separate budget approvals since 2016 adding 3.5 positions, we continue to fall more than 11 FTE below the Department of Revenue's recommended staffing guidelines for Clackamas County. For FY 2024, we requested adding one FTE but that request was not granted. Insufficient appraisal staffing could potentially put future CAFFA grant dollars at risk if workload demands continue at the current pace. Limited resources also perpetuate the growing issue of property not included on the tax roll, which is one of our Performance Clackamas strategic goals. Repercussions include lost revenue and a lack of fairness and equity among taxpayers.

Key Performance Measures

		FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Projected Performance	FY 24-25 Target
Result	Department will operate within 95% of its annual adopted budget	86%	91%	95%	95%	95%
Result	A partnership funding agreement will be in place to achieve annual flights of oblique aerial imagery by 2023	75%	75%	75%	0%	0%
Efficiency	Total cost per account	\$51	\$50	\$49	\$54	\$60
Efficiency	Tax revenue generated per \$ of budgeted expenditure	\$107	\$115	\$106	\$113	\$100

Program includes:

Mandated Services Yes

Shared Services Yes

Grant Funding Yes

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet
If grant funding, include length of grant and any match requirement (with funding source)

Explanation 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, and 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.



100101-Office of the Assessor & Tax Collector
 BCC Priority Alignment: Accountable Government

Budget Summary

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	51,693	34,688	40,984	40,375	44,170	3,186	8%	42,252	5%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	359,046	991,996	395,606	271,331	9,192,003	8,796,397	2224%	540,791	1600%
Operating Revenue	410,739	1,026,684	436,590	311,706	9,236,173	8,799,583	2016%	583,043	1484%
Total Revenue	410,739	1,026,684	436,590	311,706	9,236,173	8,799,583	2016%	583,043	1484%
Personnel Services	410,698	351,301	351,707	223,528	375,600	23,893	7%	328,509	14%
Materials and Services	62,983	682,524	84,883	88,178	950,548	865,665	1020%	277,895	242%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	473,681	1,033,825	436,590	311,706	1,326,148	889,558	204%	606,404	119%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	473,681	1,033,825	436,590	311,706	1,326,148	889,558	204%	606,404	119%
Revenues Less Expenses	(62,942)	(7,141)	-	-	7,910,025			(23,361)	

Notes:
None.



Property Tax Revenue & Records Line of Business

Property Records & Customer Service

Purpose Statement

The purpose of the Property Records & Customer Service Program is to provide current and historical property information services to property owners, taxpayers, other jurisdictions, and the public so they can determine ownership, value, taxation, boundaries and history of property so they can make informed property decisions.

Performance Narrative Statement

This program processed just over 13,000 deeds in 2023 resulting in ownership, address, and/or boundary changes. On average, property records were updated within 5 business days to accurately reflect owner names, mailing, and situs address on the current tax roll. The volume of real estate activity requires prioritization of staff to maintain GIS mapping data and assessment records accurately in preparation of closing our annual tax roll in October. In this upcoming year we will begin a condo mapping project to continue to make all our mapping records digital and available. We continue to prioritize and maintain outstanding customer service, responding within one business day to customer inquiries and within one week on record requests.

Key Performance Measures

		FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Projected Performance	FY 24-25 Target
Result	# of property record changes completed	19,063	13,255	12,142	11,437	11,665
Result	>95% of phone calls returned within one business day	>95%	>95%	>95%	>95%	>95%
Result	% of Assessor's tax maps digitized	98%	99%	99%	99%	99%

Program includes:

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

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet
 If grant funding, include length of grant and any match requirement (with funding source)

Explanation 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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100202-Property Records & Customer Service
 BCC Priority Alignment: Accountable Government

Budget Summary

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	522,152	335,320	297,131	298,118	320,233	23,102	8%	385,197	-17%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	41,890	33,910	40,800	71,271	62,236	21,436	53%	49,024	27%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	1,439,812	1,306,757	1,762,449	1,763,239	-	(1,762,449)	-100%	1,503,269	-100%
Operating Revenue	2,003,854	1,675,987	2,100,380	2,132,628	382,469	(1,717,911)	-82%	1,937,490	-80%
Total Revenue	2,003,854	1,675,987	2,100,380	2,132,628	382,469	(1,717,911)	-82%	1,937,490	-80%
Personnel Services	1,319,948	1,361,348	1,600,720	1,616,943	1,622,834	22,114	1%	1,432,746	13%
Materials and Services	437,978	265,787	499,660	508,985	365,614	(134,046)	-27%	404,250	-10%
Capital Outlay	-	7,633	-	6,700	-	-	-	4,778	-100%
Operating Expense	1,757,926	1,634,769	2,100,380	2,132,628	1,988,447	(111,932)	-5%	1,841,774	8%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	1,757,926	1,634,769	2,100,380	2,132,628	1,988,447	(111,932)	-5%	1,841,774	8%
Revenues Less Expenses	245,928	41,218	-	-	(1,605,978)			95,715	

Notes:
 None.



Property Tax Revenue & Records Line of Business

Tax Certification, Collection, & Distribution

Purpose Statement

The purpose of the Tax Revenue Program is to provide tax certification, value notification, billing, collection, distribution, reporting, and consulting services to property owners, taxpayers, and taxing districts so taxpayers know the amount of tax to pay and districts know the amount of revenue to be distributed.

Performance Narrative Statement

Annexations and withdrawals were processed timely and accurately to be correctly reflected on the 2023-24 tax roll. The program successfully processed levy requirements for 129 taxing districts used to produce a total tax roll of \$1,128,677,429. Tax notifications were mailed for 171,978 accounts by October 25, 2023. 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 FY23-24.

Key Performance Measures

		FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Projected Performance	FY 24-25 Target
Result	87% of tax dollars distributed by November 30th each year	88%	87%	87%	88%	87%
Result	97% of tax dollars are collected by the end of the fiscal year	97%	98%	97%	97%	97%
Output	# of credit, debit and E-check online payment postings	16,381	19,875	21,000	21,500	22,500

Program includes:

Mandated Services Yes

Shared Services Yes

Grant Funding Yes

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

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Explanation 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.

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100203-Tax Certification, Collection, & Distribution
 BCC Priority Alignment: Accountable Government

Budget Summary

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						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	235,066	208,130	235,656	232,155	253,978	18,322	8%	225,117	13%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	61,015	60,211	175,200	56,525	49,360	(125,840)	-72%	59,250	-17%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	1,476,886	1,146,592	1,527,681	1,603,491	-	(1,527,681)	-100%	1,408,990	-100%
Operating Revenue	1,772,967	1,414,933	1,938,537	1,892,171	303,338	(1,635,199)	-84%	1,693,357	-82%
Total Revenue	1,772,967	1,414,933	1,938,537	1,892,171	303,338	(1,635,199)	-84%	1,693,357	-82%
Personnel Services	1,273,222	1,142,188	1,332,111	1,282,404	1,299,547	(32,564)	-2%	1,232,605	5%
Materials and Services	489,590	383,910	606,426	595,901	547,950	(58,476)	-10%	489,800	12%
Capital Outlay	-	-	-	13,866	-	-	-	4,622	-100%
Operating Expense	1,762,812	1,526,098	1,938,537	1,892,171	1,847,497	(91,040)	-5%	1,727,027	7%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	1,762,812	1,526,098	1,938,537	1,892,171	1,847,497	(91,040)	-5%	1,727,027	7%
Revenues Less Expenses	10,156	(111,166)	-	-	(1,544,159)			(33,670)	

Notes:
 None.



Valuation Line of Business

Annual Property Valuation

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 were similar to last year and remain slower than previous years. However, with limited resources it will remain a challenge to meet all of our statutory mandated functions. 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. While still impacted by resource limitations we have made good progress in the conversion of paper records for commercial, industrial, and multi-family properties into our mass appraisal database. This data conversion will allow us to build income property valuation models to enable valuation and recalculation of these types of properties within our system.

The Property Valuation Program is still in the process of fine tuning one new software program: Mobile Assessor allows for field entry of new construction that will then upload into our Computer Assisted Mass Appraisal system. This initiative will allow us to enhance and improve efficiencies as we continue to struggle with limited resources and forward our goal of GIS/CAMA integration which will enhance valuations, reduce the need for physical inspections, and improve the quality of our inventory; the initiative aligns with the strategic goal of building public trust and so that taxpayers can have confidence in the property tax system. Our demand for reappraisal remains high and mostly unmet. For the current year we reappraised 6,687 properties in the Estacada urban and rural areas of the County. Excluding new construction, approximately 143,000 or 90% of real property accounts have not been physically reappraised within the last 6 years and many have not been inspected in over 20 years.

Key Performance Measures

		FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Projected Performance	FY 24-25 Target
Result	98% of neighborhood market areas valued at 100% of real market value and consistent with statutory requirement	98%	98%	98%	98%	98%
Output	# of new construction/property change appraisals completed	10,819	11,352	8,500	9,446	8,500
Demand	# of real properties not physically re-appraised in the past six years	155,000	155,000	153,000	148,000	136,000

Program includes:

Mandated Services	<input checked="" type="checkbox"/> Yes
Shared Services	<input checked="" type="checkbox"/> Yes
Grant Funding	<input checked="" type="checkbox"/> Yes

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet
If grant funding, include length of grant and any match requirement (w/funding source)

Explanation

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.

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 exception completed timely
4. Resolution of appeals in a timely manner
5. Calculation, collection, and distribution of taxes

The State review 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, and 5. A&T 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.



100302-Annual Property Valuation
 BCC Priority Alignment: Accountable Government

Budget Summary

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	390,637	289,069	358,607	353,280	386,488	27,881	8%	344,329	12%
Charges, Fees, License, Permits, Fines	-	-	-	-	2,500	2,500	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	10	-	-	86,017	75,113	75,113	-	28,676	162%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	2,334,055	2,264,294	2,607,144	2,497,172	-	(2,607,144)	-100%	2,365,174	-100%
Operating Revenue	2,724,702	2,553,363	2,965,751	2,936,469	464,101	(2,501,650)	-84%	2,738,178	-83%
Total Revenue	2,724,702	2,553,363	2,965,751	2,936,469	464,101	(2,501,650)	-84%	2,738,178	-83%
Personnel Services	2,124,335	1,890,983	1,942,637	1,951,485	2,319,356	376,719	19%	1,988,934	17%
Materials and Services	808,130	690,952	1,023,114	984,984	722,176	(300,938)	-29%	828,022	-13%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	2,932,465	2,581,935	2,965,751	2,936,469	3,041,532	75,781	3%	2,816,956	8%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	2,932,465	2,581,935	2,965,751	2,936,469	3,041,532	75,781	3%	2,816,956	8%
Revenues Less Expenses	(207,762)	(28,572)	-	-	(2,577,431)			(78,778)	

Notes:
 None.



Valuation Line of Business

Value Adjustment

Purpose Statement

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

Performance Narrative Statement

The opposing pressures of higher interest rates and low inventory appears to have flattened the growth curve of the residential real estate market with some areas showing some slight decline. Commercial/industrial is holding fairly steady in most sectors. Residential appeals to the Board of Property Tax Appeals increased 29% over last year while Commercial/Industrial appeals were up a whopping 92%. We expect the percentage of Commercial/Industrial appeals to increase again in 2024-25. Appeals to BOPTA were more than anticipated and appeals to the Magistrate Division of the Tax Court continue to increase. Typically we are able to resolve the majority of Commercial/Industrial appeals at BOPTA however as they move to the next level they require a significant amount of resources. 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.

We have a new commercial appeal to the regular division of the Oregon Tax Court in which a controversial valuation theory will be examined, potentially having statewide implications. This will be an expensive and time consuming appeal. 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 over 1,700 new or continued exemption and deferral eligibility determinations were reviewed as well as maintenance on the existing approximate 24,000 accounts that have previously qualified so property owners can have confidence they are paying the correct tax consistent with the use of the property. For 2024-25 we will continue to focus on a more consistent and regular reappraisal of our 300 plus neighborhoods in Clackamas County in lieu of examining outlier sales. This will ensure a more uniform and equitable valuation of each property in those neighborhoods and help maintain the overall health of our valuation program.

Key Performance Measures

		FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Target	FY 23-24 Projected Performance	FY 24-25 Target
Result	Board of Property Tax Appeals will remain below 1% annually	<1%	<1%	<1%	<1%	<1%
Output	# of Board of Property Tax Appeals	196	184	400	279	300
Output	# of real property accounts with tax roll corrections completed for omitted property	226	150	200	130	125

Program includes:

Mandated Services Yes

Shared Services Yes

Grant Funding Yes

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet
If grant funding, include length of grant and any match requirement (with funding source)

Explanation 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, and 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.



100303-Value Adjustment
 BCC Priority Alignment: Accountable Government

Budget Summary

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Amended Budget	FY23-24 Projected Year-End	FY24-25 Budget	Budget-to-Budget Changes:		3-Year Average	% Change from 3-Year Avg
						\$ FY23-24 to FY24-25	% FY23-24 to FY24-25		
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	390,637	289,069	317,623	312,905	342,318	24,695	8%	330,870	3%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	1,424,547	140,293	24,000	76,186	66,528	42,528	177%	547,009	-88%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	1,842,737	1,867,336	2,386,828	2,008,070	-	(2,386,828)	-100%	1,906,048	-100%
Operating Revenue	3,657,921	2,296,698	2,728,451	2,397,161	408,846	(2,319,605)	-85%	2,783,927	-85%
Total Revenue	3,657,921	2,296,698	2,728,451	2,397,161	408,846	(2,319,605)	-85%	2,783,927	-85%
Personnel Services	1,680,669	1,868,720	2,114,717	1,728,457	2,190,342	75,625	4%	1,759,282	25%
Materials and Services	470,825	322,315	613,734	668,704	400,961	(212,773)	-35%	487,281	-18%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	2,151,495	2,191,035	2,728,451	2,397,161	2,591,303	(137,148)	-5%	2,246,564	15%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Expense	2,151,495	2,191,035	2,728,451	2,397,161	2,591,303	(137,148)	-5%	2,246,564	15%
Revenues Less Expenses	1,506,426	105,662	-	-	(2,182,457)			537,363	

Notes:
 None.