

## **Department of Assessment and Taxation**

**TAMI LITTLE**COUNTY ASSESSOR

April 13, 2022

Board of County Commissioners Clackamas County

Members of the Board:

## A Resolution Approving the Submission of The Assessor's CAFFA Grant Application for FY 2022-2023

_	
Purpose/Outcome	The resolution is an annual requirement to accompany the
	application for a grant from the State of Oregon Department of
	Revenue to the Clackamas County Assessor's Office.
Dollar Amount	The grant provides approximately 15% of the revenue for the
and Fiscal Impact	Assessor's Office.
Funding Source	The State of Oregon
Duration	Effective July 1, 2022 to June 30, 2023
<b>Previous Board</b>	None
Action/Review	
Strategic Plan	The CAFFA Grant Request provides essential funding to
Alignment	help us meet statutory requirements and moves forward our
	day to day business operations, which aligns with each of our
	department strategic business plan goals.
	2. The CAFFA Grant request aligns with the County
	Performance Clackamas goal to Build Public Trust through
	Good Government by providing funding for the Clackamas
	County Assessment and Taxation Department to administer
	the property tax system fairly and equitably.
Counsel Review	Date of Counsel review:
	Kathleen Rastetter 4/13/2022
Procurement	(Please check yes or no for procurement review. If the answer
Review	is "no," please provide an explanation.)
	1. Was the item processed through Procurement? yes $\Box$
	no ⊠
	2. If no, provide brief explanation: item is a grant.
<b>Contact Person</b>	Tami Little, County Assessor 503-655-8302
	Megan Nava, Records Supervisor 503-655-7623

#### **BACKGROUND**:

County Assessment Function Funding Assistance (CAFFA) is a grant from the State of Oregon to the Clackamas County Assessor's Office. The grant provides approximately 15% of the revenue for the Assessor's Office. All documents required to be included in the grant application are attached. They include a summary of expenses, two staffing



## **Department of Assessment and Taxation**

**TAMI LITTLE**COUNTY ASSESSOR

reports, two narrative reports, two work activity forms, and the Grant Application resolution.

The application and accompanying documentation must be received in the State Department of Revenue's Online System by May 1, 2022, and this material has been reviewed and approved by County Counsel.

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

Respectfully submitted,

Dww. of

Bronson Rueda Deputy Director

Assessment and Taxation

# OF CLACKAMAS COUNTY, STATE OF OREGON

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



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

**WHEREAS**, this state grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation, and

WHEREAS, Clackamas County has undertaken a self-assessment of its compliance with the laws and rules that govern the Oregon property tax system. The County is generally in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation, and

WHEREAS, Clackamas County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application. The total expenditure amount for the consideration in the grant is \$10,413,496. If 100 percent is not appropriated, no grant shall be made to the county for the quarter in which the county is out of compliance, and

**WHEREAS**, Clackamas County designates Tami Little, Assessor, phone number (503)655-8302, as the County contact person for this grant document, and

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

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

Dated this	day of April, 2022
CLACKAMAS COUNT	Y BOARD OF COMMISSIONERS
Chair	
Recording Secretary	_



# Form 1 Grant Application Staffing

County CLACKAMAS	Column 1 Approved FTE current year (2021-22)	Column 2 Budgeted FTE coming year (2022-23)	Column 3 Change (Column 2 less Column 1)
A. Assessment administration			
Assessor, deputy, etc.	2.00	2.00	0.00
Assmt. support staff, deed clerks and data entry staff	18.80	17.90	(0.90)
Total assessment administration staff	20.80	19.90	(0.90)
B. Valuation and appraisal staff			
Chief appraisers/appraiser supervisor	3.00	3.00	0.00
Lead appraisers	6.00	6.00	0.00
Residential appraisers	5.50	6.50	1.00
Commercial/industrial appraisers	3.50	3.50	0.00
Farm/forest/rural appraisers	2.00	2.00	0.00
Manufactured structure/floating structure appraisers	0.50	0.50	0.00
Personal property appraisers	0.50	0.50	0.00
Personal property clerks	2.00	2.00	0.00
Sales data analyst	2.00	3.00	1.00
Data gatherers and appraisal techs	0.00	0.00	0.00
Total valuation and appraisal staff	25.00	27.00	2.00
C. Board of Property Tax Appeals (BoPTA)	1.00	1.00	0.00
D. Tax collection and distribution administration			
Administration, deputy, etc	1.00	1.00	0.00
Support and collection	5.50	5.50	0.00
Tax distribution	1.25	1.25	0.00
Foreclosure and garnishment		0.75	0.00
Total tax collection and distribution	8.50	8.50	0.00
E. Cartography and GIS administration			
Cartographic/GIS supervisor	0.00	0.00	0.00
Leadcartographers	1.00	1.00	0.00
Cartographers	5.00	5.00	0.00
GIS specialists	0.50	0.50	0.00
Total cartographic and GIS staff	C = 0	6.50	0.00
F. Dedicated IT services for A&T	2.00	2.00	0.00
G. Total assessment and taxation staffing	63.80	64.90	1.10



## Form 2 **Explanation of Staffing Issues**

2022-2023

County CLACKAMAS

In this section, explain any difference between approved staffing for the current year and staffing for the budgeted year. Explain why any funded positions were unfilled for the current year. Use this form to describe the intended use of nonpermanent workers (temporary help, project temporaries, and contractors) by A&T function, along with their cost. Note any special or unique aspects regarding who accomplishes the work and how they accomplish it related to Forms 4, 5, and 6. For example, if you use staff to perform personal property functions, other than those reported on Form 1, Section B, note that here and include the FTE.

The differences between current year approved staffing and our budgeted year 2022-2023, are noted in Sections A and B. ahead.

Vacancies continued to be filled throughout the year and lag time due to the recruitment process sometimes impacts specific workloads during annual cycles. We completed 6 FTE recruitments in FY 2021-22 with 4 existing FTE, 1 FTE position recently was repurposed and 1 new position recently added. These recruitments are the equivalent of 9.8% of our 61 FTE count. We currently have 1 vacant position for a GIS Cartographer 2 in section E. We have reduced our lobby hours open to the public which has enabled us to dedicate more staff time to core work. In addition, implementation of new technology has produced efficiencies in our office. We plan to keep the GIS Cartographer 2 position open until October 1, 2022, as we continue to analyze our shifting workload and determine whether or not to repurpose this position.

We have reduced our Temporary Employee budget from \$60,000 to \$0. Last year we used temporary employees to supplement our work on the CIM (Commercial, Industrial, and Multi-family) project. The CIM project will make property data available online for commercial properties. A small portion of the temporary time was also spent on personal property processing, document scanning, appraisal data entry, and entering diagrams, and photos into our appraisal system, and Assessment & Tax customer support. Lastly, we used Temporary CART GIS Employees to assist in the ORMAP project. The cost for these personnel were covered by the ORMAP Grant. We are at a point where all the work completed by temporary employees has been absorbed by full time staff or the work is nearly complete (ORMAP). This may change in the future, but for FY 22-23, we don't anticipate needing temporary employees.

- A. Assessment & Administration: Due to efficiencies gained and reduced customer service hours, we repurposed 1.00 FTE from Assessment & Administration to Valuation – Appraisal Staff (Section B). In addition, we increased our county counsel FTE 0.10 based on an increase in legal workload. In total, a net loss of 0.90 FTE occurred in this section.
- B. Valuation Appraisal Staff: Summarized above in Section A, 1.00 FTE was moved from Assessment & Administration to Valuation – Appraisal Staff. This repurposed position is now a Sales Data Analyst. In addition, 1.00 FTE was added to our budget in FY 21-22. This additional FTE is a residential appraiser. Residential appraisal staff continued to have a high volume of work due to real estate sales activity, new construction and other exception events that continue to show significant increases. We also have an increase in permits and anticipate a significant increase in appeals.

Since 2019-20 when we decided to no longer contract work with a Fee Appraiser, we have been able to manage appeal work ourselves. If we are unable to address appeals due to complexity or volume, we will contract with Fee Appraisers using County Procurement which has existing contracts in place for this type of work.

- C. Clerk / BOPTA staff: No change, the projected 1 FTE are .5 from the Assessor's office and .5 from the Clerk.
- Tax Collection & Distribution Administration: No Changes
- E. Cartography & GIS Admin: No changes in FTE for this section. Mentioned above, we no longer have a need for temporary GIS CART positions since we have nearly

completed all of the six ORMAP Standards. Should more ORMAP Standards be added in the future, we will most likely hire temporary GIS CART positions to complete the work. Furthermore, we have one GIS CART position vacant. We are in the process of analyzing our cartography workload to determine if this position will be hired as a GIS CART FTE or if the position will be repurposed to another section of our A&T Department. Our goal is to have this decision made, and begin the recruitment process, by October 1, 2022.

GIS/ORMAP: The County continues to provide support and resources to progress toward ORMAP goals. To date we have retired 3,401 Mylar Maps out of a total of 3,427. Additional in-kind support for the GIS data creation part of the project includes TS and other County Support at \$40,000. This support includes our transition from ArcGIS to AcrGIS Pro in the coming months.

F. A&T Data Processing Staff: This is support from County Technical Services Department for Database support, maintenance, programming, and web services. Form 4

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

Form 5 #15 Assessment and Taxation is combined under the Assessor.

### 2022-2023



# Form 3 General Comments

County	CLACKAMAS

Use this form to describe any issue in your budget that needs further clarification. Examples include significant changes on Form 7, purchase of a new data processing system, salary increases, new car purchases, personnel services, costs for mapping, etc. You can also use this form to document any miscellaneous comments about this grant application.

Our 2022-23 budget increase is 5.00% over the prior year, or approximately \$468,000. The increase is primarily due to new annual maintenance costs for Data Cloud Solution, dba Woolpert (\$52,000), and an increase in personnel expenses, costs in allocations per employee, additional FTE fringe benefits, and PERS.

In 2018, we hired EagleView and purchased a suite of imagery products to assist in our Assessment and Taxation work. The scope of work with Eagleview included a flyover of the county providing overhead and oblique imagery. The project to date has been successful and is integrated in our CAMA system. We share the imagery products with other county departments but the cost sharing element has not materialized and our department is paying the entire cost of the flights. Our budget increased last year to cover the flight in 2021 and our contract amendment changed from 2 flights over 6 years paying \$122,000 each year to annual flights through 2026 with a reduced total on each flight. The bulk of our budget increase is from personnel costs. Not only our A&T department personnel costs but also our allocated costs from county internal services departments. In the FY 2022-23, our personnel costs will go up due to the impact of Oregon's Equal Pay Law. At this time, the amount of increase is unknown. However, the county administration is going to pay for the increase in personnel costs associated with Oregon's Equal Pay Law for the first 18 months. The increase will then be reflected in our FY 2023-24 budget.



# Form 4 Valuation and Appraisal Resources

County CLACKAMAS		f accounts ctivity	Number of FTE by activity	
Activities	Actual (2021-22)	Estimated (2022-23)	Actual (2021-22)	Estimated (2022-23)
Real property exceptions, special assessments and exemptions	<b>i</b>			
New construction	8,613	8,316	5.50	6.00
Zone changes	61	60	0.25	0.25
Subdivisions, segregations, and consolidations	1,910	2,070	1.75	1.75
Omitted properties	499	500	1.50	1.50
Special assessment qualification and disqualification	495	400	2.00	2.00
Exemptions	217	246	0.50	1.00
Subtotal	11,795	11,592	11.50	12.50
2. Appeals and assessor review				
Assessor review and stipulations	23	25	0.25	0.50
BOPTA	194	250	2.50	2.50
Department of Revenue	4	3	0.25	0.25
Magistrate Division of the OregonTax Court	169	120	1.75	1.75
Regular Division of the OregonTax Court	6	4	0.25	0.25
Subtotal	396	402	5.00	5.25
3. Real property valuation				
Physical reappraisal	0	4,000	0.50	0.50
Recalculation only—no appraisal review	170,430	171,731	2.25	2.25
Subtotal	170,430	175,731	2.75	2.75
4. Business personal property (returns mailed)	11,438	11,500	2.00	2.00
5. Ratio			2.00	2.50
6. Continuing education			0.50	0.50
7. Other valuation—appraisal activity			1.25	1.50
8. Total valuation and appraisal staff (FTE)			25.00	27.00



# Form 5 Tax Collection and Distribution Work Activity

County CLACKAMAS	Number of a by act		
	Actual (2021-22)	Estimated (2022-23)	
1. Number of accounts requiring roll corrections	00	00	
Business personal property	93	89	
Personal property manufactured structures	44	46	
Real property	1,306	1,371	
2. Number of accounts requiring a refund	440	112	
Business personal property	110	113	
Personal property manufactured structures	83	85	
Real property	1,929	1,987	
3. Number of delinquent tax notices sent	1.040	771	
Business personal property	1,040	771	
Personal property manufactured structures	2,169	2,325	
Real property	5,424	5,800	
4. Number of foreclosure accounts processed			
Real property only	396	397	
5. Number of accounts issued redemption notices			
Real property only	52	58	
6. Number of warrants	826	839	
7. Number of garnishments	0	0	
8. Number of seizures	0	0	
9. Number of bankruptcies	380	400	
10. Number of accounts with an address change processed	8,291	8,539	
11. How many second trimester statements do you mail?	17,000		
12. How many third trimester statements do you mail?			
13. Does the county contract for lock box service?			
14. Does the county use in-house remittance processing?			
15.Is tax collecting combined with another county function? ☒ Yes ☐ No If yes, describe that function on Form 2.			



# Form 6 Assessment and Administrative Support and Cartography Work Activity

County CLACKAMAS

# Assessment and administrative support work activity

work activity		
	Numbers	by activity
	Actual (2021-22)	Estimated (2022-23)
1. Number of deeds worked	18,155	18,518

Cartography work activity		
	Numbers	by activity
	Actual Estimated (2021-22) (2022-23)	
1. Number of new tax lots	1,145	1,202
2. Number of lot line adjustments	167	158
3. Number of consolidations	181	187
4. Number of new maps	17	10
5. Number of tax code boundary changes	136	1,200



# Form 7 Summary of Expenses

## County CLACKAMAS

Current operating expenses	A. Assessment Administration	B. Valuation	<b>С.</b> ВОРТА	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
1. Personnel services	2,229,117	3,551,603	135,211	858,505	788,949	330,543	7,893,928
2. Materials and services	581,251	962,224	43,303	227,839	195,294	0	2,009,911
3. Transportation	0	13,775	0	0	0	0	13,775
Total current operating expenses     (Total direct expenses)	2,810,368	4,527,602	178,514	1,086,344	984,243	330,543	9,917,614

\* Include approved grant funding for ORMAP

Indirect 6	expenses
------------	----------

5.	Total direct expenses (line 4)	9,917,614
	If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box.	0.05
	Total indirect expenses (line 5 multiplied by line 6)	495,881
6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses,		
	enter that percentage in this box	0.00000

Total indirect expenses (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows)

7. Total indirect expenses 495,881

Capital outlay			
Ω	Enter the actu		

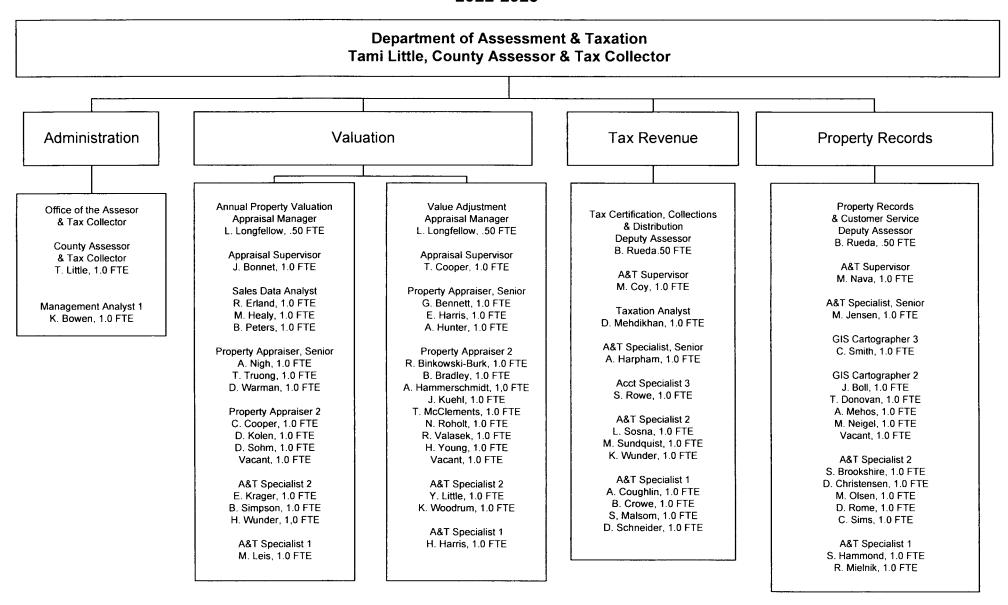
Enter the actual capital outlay without regard to limitation.

Assessment Administration	Valuation	ВОРТА	Tax Collection & Distribution		Data Processing Support (IT, AT)	i cgara to
0	0	0	0	0	0	0
				•		10 /12 /05

# Form 8 Grant Application Resolution

CLACKAMAS	County is applying to	the Department of Revenue to
participate in the County Asser	ssment Function Funding Asses	ssment Program.
This state grant provides fundi	ng for counties to help them cor	ne into compliance or remain in com-
pliance with ORS 308.232, 308.	234, Chapters 309, 310, 311, 312,	and other laws requiring equity and
uniformity in the system of pro	pperty taxation.	
CLACKAMAS	County has undertake	n a self-assessment of its compliance
with the laws and rules that go	vern the Oregon property tax sy	ystem. The County is generally in
compliance with ORS 308.232,	308.234, Chapters 309, 310, 311, 3	12, and all requiring equity and
uniformity in the system of pr	operty taxation.	
CLACKAMAS	County agrees to appro	opriate budgeted dollars based on
100 percent of the expenditures	certified in the grant application	The total expenditure amount for
consideration in the grant is	\$10,413,495 . If 100 percer	nt isn't appropriated, no grant shall be
made to the county for each qu	arter in which the county is out	of compliance.
The County designates the following	ng individual as the contact for this gr	rant application.
TAMI LITTLE	(503) 655-8302	tamilit@clackamas.us
Name	Phone	Email
County Approval		
	ved by the board. You agree you	lution electronically and certifying r electronic signature is the legal
□ I Accept		
TOOTIE SMITH	CHAIR	21-Apr-2022
Chair/Judge or Appointee	Title	Sign Date

## DEPARTMENT OF ASSESSMENT & TAXATION 2022-2023



#### **Financial Assistance Application Lifecycle Form**

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

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

#### \*\* CONCEPTION \*\* Direct Appropriation (no application) Section I: Funding Opportunity Information - To be completed by Requester Award type: Subrecipient Award Direct Award Lead Department & Fund #: Award Renewal? No If renewal, complete sections 1, 2, & 4 only. If Direct Appropriation, complete page 1 and Dept/Finance signatures only. If Disaster or Emergency Relief Funding, EOC will need to approve prior to being sent to the BCC Name of Funding Opportunity: Funding Source: Federal State Local Requestor Information (Name of staff person initiating form): Requestor Contact Information: Department Fiscal Representative: Program Name and prior project # (please specify): Brief Description of Project: Name of Funding Agency: Notification of Funding Opportunity Web Address: OR Application Packet Attached: Yes No Completed By: Date \*\* NOW READY FOR SUBMISSION TO DEPARTMENT FISCAL REPRESENTATIVE \*\* Section II: Funding Opportunity Information - To be completed by Department Fiscal Rep Non-Competing Application Competitive Application Other CFDA(s), if applicable: Funding Agency Award Notification Date: Announcement Date: Announcement/Opportunity #: Grant Category/Title: Funding Amount Requested: Allows Indirect/Rate: Match Requirement: Application Deadline: Other Deadlines: Award Start Date: Other Deadline Description: Award End Date: Completed By: Program Income Requirement: Pre-Application Meeting Schedule: Additional funding sources available to fund this program? Please describe: How much General Fund will be used to cover costs in this program, including indirect expenses? How much Fund Balance will be used to cover costs in this program, including indirect expenses?

### Section III: Funding Opportunity Information - To be completed at Pre-Application Meeting by Dept Program and Fiscal Staff

Mission/Purpose:  1. How does the grant/funding opportunity support the Department and/or Division's Mission/Purpose/Goals?
2. What, if any, are the community partners who might be better suited to perform this work?
2. What, if they, are the community particles who might be better suited to perform this work.
3. What are the objectives of this funding opportunity? How will we meet these objectives?
4. Does the grant/financial assistance fund an existing program? If yes, which program? If no, what is the purpose of the program?
Organizational Capacity:  1. Does the organization have adequate and qualified staff? If no, can staff be hired within the grant/financial assistance funding opportunity timeframe?
2. Are there partnership efforts required? If yes, who are we partnering with and what are their roles and responsibilities?
3.If this is a pilot project, what is the plan for sunsetting the project and/or staff if it does not continue (e.g. making staff positions temporary or limited duration, etc.)?
4. If funded, would this grant/financial assistance create a new program, does the department intend for the program to continue after initial funding is exhausted? If yes, how will the department ensure funding (e.g. request new funding during the budget process, supplanted by a different program, etc.)?

Collaboration  1. List County departments that will collaborate on this award, if any.
Reporting Requirements  1. What are the program reporting requirements for this grant/funding opportunity?
1. What are the program reporting requirements for this grant/funding opportunity:
2. How will performance be evaluated? Are we using existing data sources? If yes, what are they and where are they housed? If not, is it feasible to develop a data source within the
grant timeframe?
3. What are the fiscal reporting requirements for this funding?
Fiscal  1. Will we realize more benefit than this financial assistance will cost to administer?
2. Are other revenue sources required, available or will be used to fund the program? Have they already been secured? Please name other sources, including General Fund or Fund Balance and amounts.
3. For applications with a match requirement, how much is required (in dollars) and what type of funding will be used to meet it (CGF, In-kind, Local Grant, etc.)?
4. Does this grant/financial assistance cover indirect costs? If yes, is there a rate cap? If no, can additional funds be obtained to support indirect expenses and what are those sources?
Program Approval:  Megan Nava
Name (Typed/Printed)  *** NOW READY FOR PROGRAM MANAGER SUBMISSION TO DIVISION DIRECTOR**  Date  *** NOW READY FOR PROGRAM MANAGER SUBMISSION TO DIVISION DIRECTOR**

### **Section IV: Approvals**

DIVISION DIRECTOR (or designee, if applicable)			
Name (Typed/Printed)	Date	Signature	
DEPARTMENT DIRECTOR (or designee, if applicab	lo)		
DEPARTMENT DIRECTOR (of designee, if applicab	le)	Sami Little	
Name (Typed/Printed)	Date	Signature	
FINANCE ADMINISTRATION			—
		Elizabeth Comfort	
Name (Typed/Printed)	Date	S(gpature	
EOC COMMAND APPROVAL (DISASTER OR EMERG	GENCY RELIEF APPLICATIONS ONLY)		
Name (Typed/Printed)	Date	Signature	
Section V: Board of County Commission	pers/County Administration		
•	•	worlds account	
For applications less than \$150,000:	in grant <u>awaras</u> must be approved by the Board on their	weekly consent agenda regardless of amount per local budget law 294.338.)	
COUNTY ADMINISTRATOR	Approved:	Denied:	
Name (Typed/Printed)	Date	Signature	
5	and the state of t	t-	
For applications greater than \$150,000	or which otherwise require BCC appro		
BCC Agenda item #:		Date:	
OR			
Policy Session Date:			
Coun	y Administration Attestation		

County Administration: re-route to department contact when fully approved. Department: keep original with your grant file.