



**Department of Assessment and Taxation**

**Bronson Rueda**  
COUNTY ASSESSOR

April 25, 2024

BCC Agenda Date/Item: \_\_\_\_\_

Board of County Commissioners  
Clackamas County

**Approval of a Resolution approving the submission of the Assessor's County Assessment Function Funding Assistance Grant Application for FY 2024-2025. Total value is approximately \$1,350,000 for 1 year. Funding through the State of Oregon. No County General Funds are involved.**

<b>Previous Board Action/Review</b>	None		
<b>Performance Clackamas</b>	1. Which indicator of success does this item affect? Transparency		
<b>Counsel Review</b>	Yes - SF 4/16/24	<b>Procurement Review</b>	No
<b>Contact Person</b>	Bronson Rueda Megan Nava	<b>Contact Phone</b>	503-655-8302 503-655-7623

**EXECUTIVE SUMMARY:** 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 1.35 million 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 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, 2024, 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,

Bronson Rueda  
County Assessor  
Assessment and Taxation

For Filing Use Only

**BEFORE THE BOARD OF COUNTY COMMISSIONERS**

**OF CLACKAMAS COUNTY, STATE OF OREGON**

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



Board Order No.

*Page 1 of 2*

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

**Whereas**, this matter coming before the Board at this time, and it appearing that 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 \$11,165,012. 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 Bronson Rueda, 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 order** that this application be approved and the grant documents be submitted to the Oregon Department of Revenue.

**BEFORE THE BOARD OF COUNTY COMMISSIONERS**

**OF CLACKAMAS COUNTY, STATE OF OREGON**

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



Board Order No.

*Page 2 of 2*

**DATED** this \_\_\_\_\_ day of \_\_\_\_\_, 2024

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Recording Secretary



# Form 1 Grant Application Staffing

**2024-2025**

	Column 1 Approved FTE current year (2023-24)	Column 2 Budgeted FTE coming year (2024-25)	Column 3 Change (Column 2 less Column 1)
County <u>CLACKAMAS</u>			
<b>A. Assessment administration</b>			
Assessor, deputy, etc. ....	2.00	2.00	0.00
Assmt. support staff, deed clerks and data entry staff	17.90	17.90	0.00
Total assessment administration staff .....	19.90	19.90	0.00
<b>B. Valuation and appraisal staff</b>			
Chief appraisers/appraiser supervisor .....	3.00	3.00	0.00
Lead appraisers .....	6.00	6.00	0.00
Residential appraisers .....	7.50	7.50	0.00
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.....	3.00	3.00	0.00
Data gatherers and appraisal techs.....	0.00	0.00	0.00
Total valuation and appraisal staff .....	28.00	28.00	0.00
<b>C. Board of Property Tax Appeals (BoPTA)</b>	1.00	1.00	0.00
<b>D. Tax collection and distribution administration</b>			
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	0.75	0.00
Total tax collection and distribution .....	8.50	8.50	0.00
<b>E. Cartography and GIS administration</b>			
Cartographic/GIS supervisor.....	0.00	0.00	0.00
Leadcartographers .....	1.00	1.00	0.00
Cartographers.....	4.00	4.00	0.00
GIS specialists.....	0.50	0.50	0.00
Total cartographic and GIS staff .....	5.50	5.50	0.00
<b>F. Dedicated IT services for A&amp;T</b>	2.00	2.00	0.00
<b>G. Total assessment and taxation staffing</b>	64.90	64.90	0.00



## Form 2 Explanation of Staffing Issues

2024-2025

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.

There are no differences between current year approved staffing and our budgeted year 2024-2025 staffing.

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 2023-24. These recruitments are the equivalent of approximately 10% of our 61 FTE count. We currently have 5 vacant positions including a Sales Data Analyst, a Senior Property Appraiser, an A&T Specialist 2, an A&T Specialist 1, and a GIS Cartographer 2.

In past fiscal years, we have returned funds to the county coffers from money saved through vacancy savings. In the 2023-24 fiscal year, we anticipate returning over \$500,000. In our 2024-25 FY budget, vacancy savings is built in to help minimize the amount of funds returned to the county General Fund.

A. Assessment & Administration: No changes

B. Valuation – Appraisal Staff: No change in FTE; however, our Property Appraiser 1 and Property Appraisers 2 classifications were combined into one classification, Property Appraiser.

C. Clerk / BOPTA staff: No changes

D. Tax Collection & Distribution Administration: No Changes

E. Cartography & GIS Admin: No changes

GIS/ORMAP: The County TS/GIS team continues to provide support and resources to our cartography department as we transition to Parcel Fabric in ArcGIS Pro.

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

Form 1

Total of 3.9 FTE not included in A&T Org Chart

A. .40 FTE allocated for county counsel support

C. .50 FTE allocated for BoPTA Specialist from the Clerk

D. .50 FTE allocated for Treasury support for distributions

E. .50 FTE allocated for GIS support

F. 2.00 FTE allocated for TS support

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 of appeals 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 – The Tax Collector function is combined with the County Assessor function.



# Form 3 General Comments

2024-2025

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.

Summarized in Form 2, we forecast a vacancy savings of about \$500,000 in the 2023-24 fiscal year. Vacancy savings is built into our 2024-25 fiscal year.



# Form 4 Valuation and Appraisal Resources

**2024-2025**

County <u>CLACKAMAS</u>	Number of accounts by activity		Number of FTE by activity	
	Actual (2023-24)	Estimated (2024-25)	Actual (2023-24)	Estimated (2024-25)
<b>Activities</b>				
<b>1. Real property exceptions, special assessments and exemptions</b>				
New construction.....	6,695	5,956	6.00	6.00
Zone changes.....	77	50	0.25	0.25
Subdivisions, segregations, and consolidations..	1,665	1,745	1.75	1.75
Omitted properties .....	244	250	1.50	1.50
Special assessment qualification and disqualification	484	450	2.00	2.00
Exemptions.....	235	200	1.00	1.00
Subtotal.....	9,400	8,651	12.50	12.50
<b>2. Appeals and assessor review</b>				
Assessor review and stipulations .....	4	5	0.50	0.50
BOPTA .....	279	275	2.50	2.50
Department of Revenue.....	2	1	0.25	0.25
Magistrate Division of the Oregon Tax Court.....	109	120	1.75	1.75
Regular Division of the Oregon Tax Court .....	1	2	0.25	0.25
Subtotal.....	395	403	5.25	5.25
<b>3. Real property valuation</b>				
Physical reappraisal.....	6,916	7,000	1.50	1.50
Recalculation only—no appraisal review .....	171,841	172,730	2.25	2.25
Subtotal.....	178,757	179,730	3.75	3.75
<b>4. Business personal property (returns mailed) .....</b>	9,572	9,500	2.00	2.00
<b>5. Ratio .....</b>			2.50	2.50
<b>6. Continuing education .....</b>			0.50	0.50
<b>7. Other valuation—appraisal activity .....</b>			1.50	1.50
<b>8. Total valuation and appraisal staff (FTE) .....</b>			28.00	28.00



# Form 5 Tax Collection and Distribution Work Activity

**2024-2025**

County CLACKAMAS

Number of accounts by activity	
Actual (2023-24)	Estimated (2024-25)

<b>1. Number of accounts requiring roll corrections</b>		
Business personal property .....	58	55
Personal property manufactured structures .....	41	43
Real property .....	1,456	1,529
<b>2. Number of accounts requiring a refund</b>		
Business personal property .....	195	138
Personal property manufactured structures .....	139	113
Real property .....	1,652	1,729
<b>3. Number of delinquent tax notices sent</b>		
Business personal property .....	1,446	1,268
Personal property manufactured structures .....	2,035	2,078
Real property .....	5,712	5,477
<b>4. Number of foreclosure accounts processed</b>		
Real property only .....	412	373
<b>5. Number of accounts issued redemption notices</b>		
Real property only .....	54	51
<b>6. Number of warrants</b> .....	888	839
<b>7. Number of garnishments</b> .....	0	0
<b>8. Number of seizures</b> .....	0	0
<b>9. Number of bankruptcies</b> .....	186	246
<b>10. Number of accounts with an address change processed</b> .....	7,360	7,682
<hr/>		
<b>11. How many second trimester statements do you mail?</b> .....	17,796	
<b>12. How many third trimester statements do you mail?</b> .....	16,223	
<b>13. Does the county contract for lock box service?</b> .....		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>14. Does the county use in-house remittance processing?</b> .....		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>15. Is tax collecting combined with another county function?</b> .....		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, describe that function on Form 2.		





# Form 6 Assessment and Administrative Support and Cartography Work Activity

**2024-2025**

County CLACKAMAS

<b>Assessment and administrative support work activity</b>		
	<u>Numbers by activity</u>	
	Actual (2023-24)	Estimated (2024-25)
<b>1. Number of deeds worked .....</b>	<u>11,437</u>	<u>11,665</u>

<b>Cartography work activity</b>		
	<u>Numbers by activity</u>	
	Actual (2023-24)	Estimated (2024-25)
<b>1. Number of new tax lots .....</b>	<u>917</u>	<u>963</u>
<b>2. Number of lot line adjustments .....</b>	<u>169</u>	<u>152</u>
<b>3. Number of consolidations .....</b>	<u>202</u>	<u>200</u>
<b>4. Number of new maps .....</b>	<u>7</u>	<u>11</u>
<b>5. Number of tax code boundary changes .....</b>	<u>23,214</u>	<u>495</u>



# Form 7 Summary of Expenses

**2024-2025**

County CLACKAMAS

	<b>A.</b>	<b>B.</b>	<b>C.</b>	<b>D.</b>	<b>E.</b>	<b>F.</b>	
<b>Current operating expenses</b>	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography*	Dedicated IT services for A&T	<b>Totals</b>
1. Personnel services	2,331,738	3,796,706	169,589	899,301	602,948	584,651	8,384,933
2. Materials and services	637,241	1,085,238	49,287	242,313	187,365	0	2,201,444
3. Transportation	0	46,968	0	0	0	0	46,968
4. Total current operating expenses (Total direct expenses)	2,968,979	4,928,912	218,876	1,141,614	790,313	584,651	10,633,345

\* Include approved grant funding for ORMAP

**Indirect expenses**

5. Total direct expenses (line 4) .....	10,633,345
6. If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box. ....	0.05
<b>Total indirect expenses</b> (line 5 multiplied by line 6) .....	531,667
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
<b>Total indirect expenses</b> (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows)	0
7. <b>Total indirect expenses</b> .....	531,667

**Capital outlay**

	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	Data Processing Support (IT, AT)	<b>Total capital outlay without regard to limitation</b>
8. Enter the actual capital outlay without regard to limitation.	0	0	0	0	0	0	0
9. Total direct and indirect expenses (sum of lines 4 and 7) .....							11,165,012
10. Direct and indirect expenses multiplied by 0.06 .....							669,901
11. The greater of line 10 or \$50,000.....							669,901
12. Capital outlay (the lesser of line 8 or line 11) .....							0
13. Total expenditures for CAFFA consideration (sum of lines 4, 7, and 12).....							11,165,012

# Form 8

## Grant Application Resolution

CLACKAMAS County is applying to the Department of Revenue to participate in the County Assessment Function Funding Assessment Program.

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.

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 all requiring equity and uniformity in the system of property taxation.

CLACKAMAS County agrees to appropriate budgeted dollars based on 100 percent of the expenditures certified in the grant application. The total expenditure amount for consideration in the grant is \$11,165,012. If 100 percent isn't appropriated, no grant shall be made to the county for each quarter in which the county is out of compliance.

**The County designates** the following individual as the contact for this grant application.

<u>BRONSON RUEDA</u>	<u>(503) 655-8302</u>	<u>brueda@clackamas.us</u>
Name	Phone	Email

### County Approval

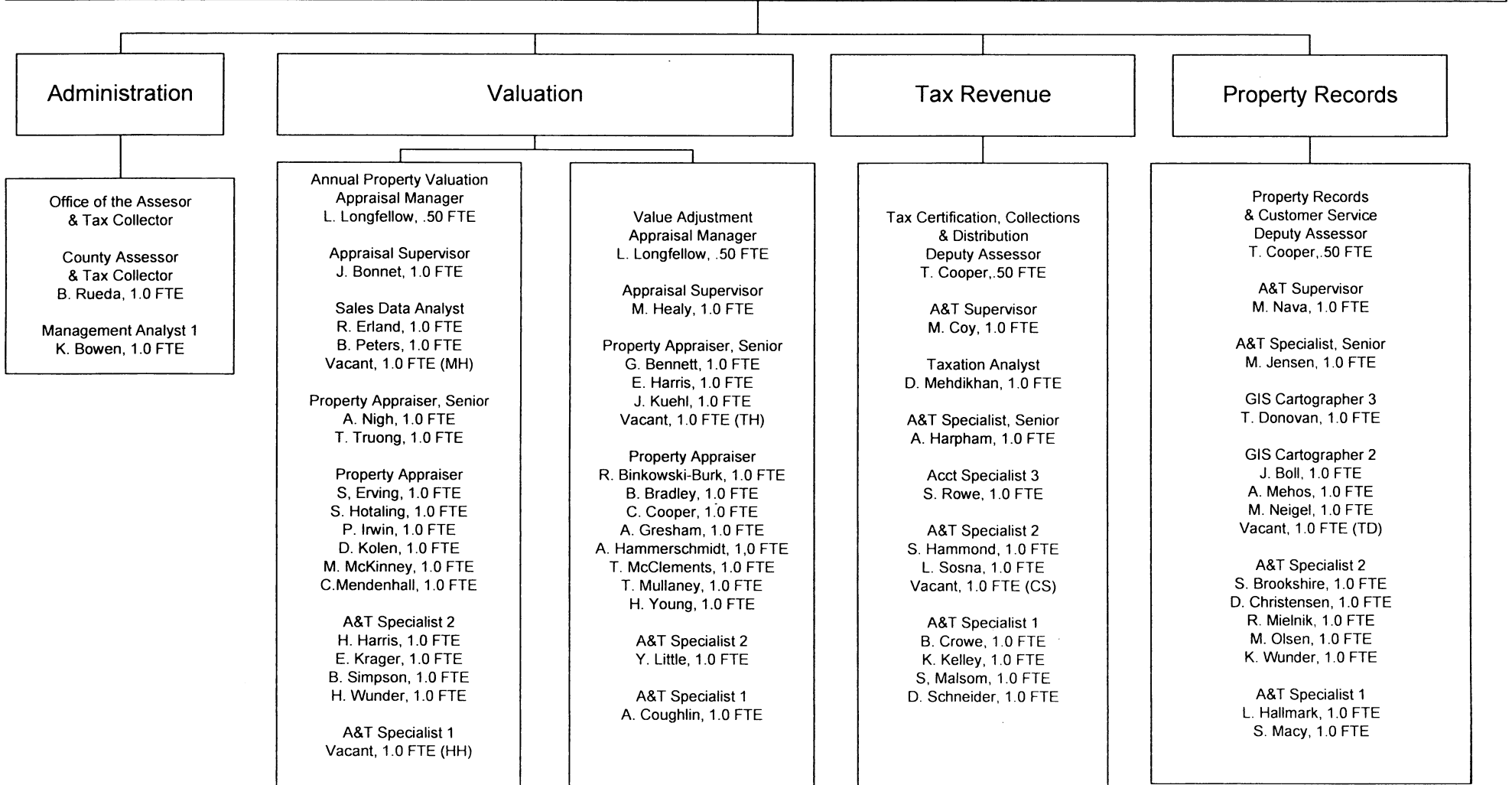
By selecting the "I Accept" checkbox, you are signing this Resolution electronically and certifying the Resolution has been approved by the board. You agree your electronic signature is the legal equivalent of your manual signature.

I Accept

<u>TOOTIE SMITH</u>	<u>CHAIR</u>	<u>25-Apr-2024</u>
Chair/Judge or Appointee	Title	Sign Date

**DEPARTMENT OF ASSESSMENT & TAXATION  
2024-2025**

**Department of Assessment & Taxation  
Bronson W. Rueda, County Assessor & Tax Collector**



Total FTE: 61

# 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.

**If renewal or direct appropriation, complete sections I, II, IV & V only. Section III is not required.**

**If Disaster or Emergency Relief Funding, EOC will need to approve prior to being sent to the BCC**

**\*\*CONCEPTION\*\***

## Section I: Funding Opportunity Information - To Be Completed by Requester

Direct Appropriation (no application)

Award type:                      Subrecipient Award                      Direct Award

Award Renewal?                      Yes                      No

<b>Lead Fund # and Department:</b>	
<b>Name of Funding Opportunity:</b>	

Funding Source:                      Federal – Direct                      Federal – Pass through                      State                      Local

Requestor Information: (Name of staff initiating form)	
Requestor Contact Information:	
Department Fiscal Representative:	
Program Name & 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

Competitive Application                      Non-Competing Application                      Other

Assistance Listing Number (ALN), if applicable:		Funding Agency Award Notification Date:	
Announcement Date:		Announcement/Opportunity #:	
Grant Category/Title		Funding Amount Requested:	
Allows Indirect/Rate:		Match Requirement:	
Application Deadline:		Total Project Cost:	
Award Start Date:		Other Deadlines and Description:	
Award End Date			
Completed By:		Program Income Requirements:	
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?

In the next section, limit answers to space available.

**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. *Who, if any, are the community partners 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 sun setting 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?

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. Are there other revenue sources required, available, or will be used to fund the program? Have they already been secured? Please list all funding sources and amounts.

2. 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.)?

3. 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?

Other information necessary to understand this award, if any.

Program Approval:

*Megan Nava*

Name (Typed/Printed)

Date

Signature

**\*\* NOW READY FOR PROGRAM MANAGER SUBMISSION TO DIVISION DIRECTOR\*\***

**\*\*ATTACH ANY CERTIFICATIONS REQUIRED BY THE FUNDING AGENCY. COUNTY FINANCE OR ADMIN WILL SIGN\*\***

**Section IV: Approvals**

**DIVISION DIRECTOR (or designee, if applicable)**


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Name (Typed/Printed)	Date	Signature
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**DEPARTMENT DIRECTOR (or designee, if applicable)**

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Name (Typed/Printed)	Date	Signature
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**FINANCE ADMINISTRATION**

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Elizabeth Comfort	4.16.2024	Signature
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Name (Typed/Printed)	Date	Signature
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**EOC COMMAND APPROVAL** **WHEN NEEDED FOR DISASTER OR EMERGENCY RELIEF APPLICATIONS ONLY**

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Name (Typed/Printed)	Date	Signature
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**Section V: Board of County Commissioners/County Administration**

*(Required for all grant applications. If your grant is awarded, all grant awards must be approved by the Board on their weekly consent agenda regardless of amount per local budget law 294.338.)*

**For applications \$150,000 and below:**

COUNTY ADMINISTRATOR	Approved:	Denied:
Name (Typed/Printed)	Date	Signature

**For applications up to and including \$150,000 email form to BCC staff at [CA-Financialteam@clackamas.us](mailto:CA-Financialteam@clackamas.us) for Gary Schmidt's approval.**

**For applications \$150,000.01 and above, email form with Staff Report to the Clerk to the Board at [ClerktotheBoard@clackamas.us](mailto:ClerktotheBoard@clackamas.us) to be brought to the consent agenda.**

BCC Agenda item #: \_\_\_\_\_ Date: \_\_\_\_\_

**OR**

Policy Session Date: \_\_\_\_\_

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County Administration Attestation

**County Administration: re-route to department at and Grants Manager at [financegrants@clackamas.us](mailto:financegrants@clackamas.us) when fully approved.**

**Department: keep original with your grant file.**