

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR MULTNOMAH COUNTY, OREGON

In the Matter of Certifying an)
Estimate of Expenditures for the) RESOLUTION
FY 1995-96 Property Tax Program) 95- 38
in Accordance with HB 2338)

WHEREAS, House Bill 2338, hereinafter referred to as HB 2338, which passed during the 1989 Oregon Legislative Session, significantly altered the funding structure for Assessment and Taxation; and

WHEREAS, in Multnomah County, meeting the requirements of HB 2338 will result in additional expenditures for Assessment and Taxation over the next several years; and

WHEREAS, a major purpose of HB 2338 is to bring Assessment and Taxation operations into compliance with Oregon Department of Revenue regulations; and

WHEREAS, HB 2338 created a statewide revenue pool to help offset the additional costs of being in full compliance with Department of Revenue regulations; and

WHEREAS, HB 2338 requires counties to file by March 1 of each calendar year an estimate of expenditures for their total Property Tax Program with the Department of Revenue; and

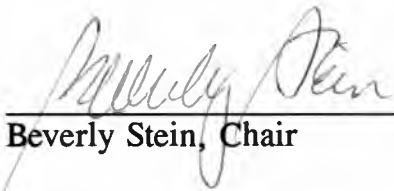
WHEREAS, Assessment and Taxation has prepared such an estimate of expenditures in accordance with HB 2338 and Department of Revenue administrative guidelines; now therefore

IT IS HEREBY RESOLVED that the attached estimate of expenditures for the fiscal year 1995-96 Property Tax Program for Multnomah County is certified for filing with the Department of Revenue as required by HB 2338.

DATED this 16th day of February, 1995.




BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON


Beverly Stein, Chair

REVIEWED:

LAURENCE KRESSEL, COUNTY COUNSEL
MULTNOMAH COUNTY, OREGON


John L. DuBay, Chief Deputy

MULTNOMAH COUNTY

EXPENDITURES FOR:	A VALUATION	B RECORDS ASSESSMENT	C BOARDS OF EQUALIZATION	D TAX COLLECTION & DISTRIBUTION	E CADASTRAL MAPPING	F DATA PROCESSING	G TOTAL
1. Personal Services *1	4,410,304	892,392	145,645	1,034,930	0	671,703	7,154,974
2. Materials & Services *1	573,324	348,954	106,888	506,923	0	1,553,182 A	3,089,271
3. Cost of Transportation *2 (Do Not Include In Materials & Services or Capital Outlay)	113,075	1,511	162	1,304	0	1,980	118,032
4. Capital Outlay (Do Not Include in Materials & Services)	0	52,700	0	2,200	0	103,410 *3	158,310 *4
5. TOTAL	5,096,703	1,295,557	252,695	1,545,357	0	2,330,275	10,520,587 *6

*1 Do Not Include Any Amount That Is Included In Capital Outlay.

*2 Specify The Method Used To Determine Cost Of Transportation:

☐ The estimate of the actual cost of operating the vehicle for a 12 month period plus a depreciation allowance for the useful life of the vehicle.

☐ The rate per mile used in the County with an estimate of miles driven.
Rate per Mile _____ Est. of Miles _____

*3 Data Processing And Capital Outlay Includes Personal Services And Materials & Services For All New Data Processing Development And All Data Processing Equipment P

*4 Capital Outlay Is Limited To Either 6 Percent Of The Total Dollars Certified Or \$50,000, Whichever Is Greater.

5 Specify The Method Used To Determine Indirect Costs:

☒ Percent Amount Approved By A Federal Granting Agency.

_____ .0464% of _____ 10362277

(INCLUDED IN TOTALS ABOVE)

☐ 5 Percent of Total Direct Expenditures Less Capital Outlay.

Total Indirect Costs _____

*6 Total Eligible For Grant _____ \$10,520,587

7 Total Expenditures Certified For Consideration In Grant
(Total of 5 and 6) _____ \$10,520,587

A: \$0 Cost of System Project may need to be reflected in Capital (G.4) instead of Materials & Services. (F3)

GRANT DOCUMENT STAFFING REPORT

Multnomah county	Approved FTE's Current Year 94\95	Budgeted FTE's Coming Year 95/96	Change (plus or Minus)
ADMINISTRATIVE STAFF(Assessor, Support)	4	4	
ASSESSMENT RECORDS STAFF:	(Inc. Cartography		
APPRAISAL STAFF:			
Chief Appraisers	2	2	
Appraiser Supervisors	9	9	
Residential Appraisers	20	20	
Residential Appraisal Tech.	0	1	+ 1
Commercial/Industrial Appraisers	18	18	
Farm/Forest/Rural Appraisers	2	2	
Mobile Home Appraisers	1	1	
Personal Property Appraisers/Specialists	8	7	-1
Sales Data Analysts	1	1	
Other Appraisers	-	-	
Exemption Analysts	1	1	
Clerical Support	22	22	
TOTAL APPRAISAL STAFF	84	84	
TAX COLLECTION STAFF:			
Real Property	24	24.4	+ .4
Personal Property	4.5	4.5	
Tax Distribution	1.5	1.5	
TOTAL TAX COLLECTION STAFF	30	30.4	
CARTOGRAPHY STAFF	1	1	
Cartographic Supervisor	1	1	
Lead Cartographer	0	0	
Cartographer	4	4	
Deed or Abstract Clerk	14	14	
TOTAL CARTOGRAPHY STAFF	20	20	
CLERK/BOE/BORR	2	1.6	- .4
A & T DATA PROCESSING STAFF	20.03	20.97	
TOTAL A & T STAFF	160.03	160.97	.0

Please explain any staffing changes made to the above categories for the approved current year.

NUMBER OF ACCOUNTS

Totals

OTHER APPRAISALS

Number of:

Real Property Accounts	224,057
Personal Property Accounts	37,851
Utility Accounts	74

New construction Accounts	5,800
Segregations	4,870
Disqualifications from special assessment	15 - 20
Exemptions requiring application	7,100
Other exemptions	1,168

APPEAL WORK

Number of:

BOARDS

Petitions to BOE	4,800
Petitions to BORR	100
Petitions to DOR	1,600
Petitions to Tax Court	80

Boards of Equalization	3
Boards of Ratio Review	1

Please Include a copy of the assessor's report as required by ORS 308.050

ADMINISTRATION SECTION

Administration is directing the plans as submitted in prior years.

APPRAISAL SECTION

The Residential Section is out of compliance with the six year cycle for the 5 through 20 unit apartments which are out of cycle by one-half of a district. The Residential CAAP plan for the current year includes the portion of district 4 east of the Willamette River. When the portion of district 4 west of the river is appraised for the following year, all Residential properties in the County will have been valued using the latest classing system.

The Commercial Section is in the third year of not meeting the reappraisal cycle and is about one and one half district out of compliance. We are continuing to implement changes as stated in the response to the performance review. These enhancements include additional documentation of appraisal set up data and the development of a computer data base to store commercial property characteristics. We have developed and implemented a data base to store income data for commercial properties and have completed the programming for a commercial characteristic record. This system allows computer generated costing of commercial buildings using Marshall and Swift factors. The section is also working on plans to realign the districts. The realignment would focus on district which would be as homogenous as possible considering only commercial factors. If the realignment receives D.O.R. approval the section could begin district appraisal with these new districts for 7/96.

RECORDS MANAGEMENT/CARTOGRAPHY SECTION

We are following the plan that is on file with the Oregon Department of Revenue. Baring budget problems, the plan is still very reasonable.

The 1992 Performance Audit recommended that we consolidate the non-buildable parcels with the contiguous parcel that is under the same ownership, levy code, map, and no delinquent taxes. An agreement has been reached with the D.O.R. Mapping Section on this subject. We, Multnomah County, will audit all of the tax accounts and request consolidations of all non-buildable parcels.

To-date 7 8 square miles have been audited and taxpayers asked to approve consolidations. We had a very good response. The whole project will be completed when the last letter is returned to us.

TECHNICAL SUPPORT SECTION

The Technical Support Section is following the plan that has been developed for development of the new A & T Section on the mainframe computer supported by the Information Services Division. In conjunction with this plan Technical Support is in the process of converting its data entry operation from the XL40 mini-computer system to a modern, PC-based data entry system.

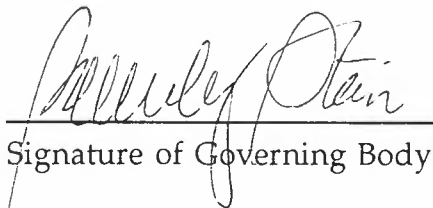
GRANT DOCUMENT RESOLUTION

Multnomah County is applying to the Department of Revenue in order to participate in the Assessment and Taxation Grant. This grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.027, 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation.

Multnomah County has undertaken a self-assessment of its compliance with the laws and rules which govern the Oregon property tax system.

Multnomah Count is generally in compliance with ORS 308.027, 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation. Where the county is not in compliance, a plan or an amended plan has been or is being submitted to the department for approval. Where there is a plan in place, the county is in compliance with the plan as approved by the Department of Revenue.

The Property Tax Grant Document has been reviewed by the county governing body and constitutes the county's program to maintain and achieve compliance with the requirement of the Oregon property tax system. Multnomah County designates Janice Druian, phone number 348-3345, as the county contact person for this grant document.



Signature of Governing Body

February 16, 1995

Date Signed