

BEFORE THE BOARD OF COUNTY COMMISSIONERS

MULTNOMAH COUNTY, OREGON

In the Matter of Certifying  
an Estimate of Expenditures  
for the FY 1994-95 Property  
Tax Program in Accordance  
with HB 2338

RESOLUTION  
94-29

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

WHEREAS, in Multnomah County, meeting the requirements of HB 2338 will result in additional expenditures for Assessment & 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

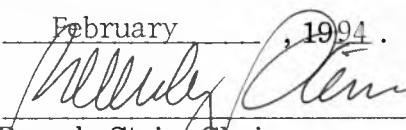
WHEREAS, HB 2338 created a statewide revenue pool to help offset the additional costs of being in full compliance with Department of Revenue regulations; and

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 & Taxation has prepared such an estimate of expenditures in accordance with HB 2338 and Department of Revenue administrative guidelines;

NOW THEREFORE BE IT RESOLVED that the attached estimate of expenditures for the fiscal year 1994-95 Property Tax Program for the County of Multnomah is certified for filing with the Department of Revenue as required by HB 2338.

ADOPTED this 17th day of February, 1994.

  
Beverly Stein, Chair  
Board of County Commissioners  
Multnomah County, Oregon

REVIEWED:

  
Laurence Kressel, County Counsel  
for Multnomah County, Oregon

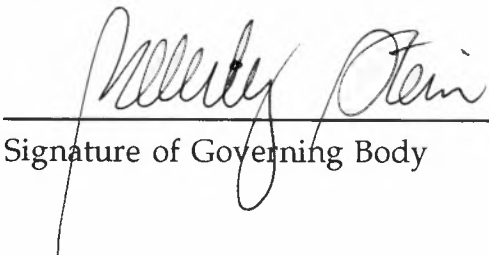
## GRANT DOCUMENT RESOLUTION

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.



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Signature of Governing Body

February 17, 1994  
Date Signed

## **ADMINISTRATION SECTION**

Administration is directing the plans as submitted in prior years.

## **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 8.75 square miles have been audited and taxpayers asked to approve consolidations. We had a very good response. We had to stop as we were running into conflicts as new maps were delivered. So we are starting in the area that has been placed into service and going forward. 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.

## **APPRAISAL SECTION**

The Residential Section has completed its plan to return to compliance with the six year reappraisal cycle upon the completion of district two, with the exception of apartments from 5 to 21 units which are being kept in line with the Commercial Section. Upon completion of physical reappraisal of districts three, and four all residential properties will have been reviewed using the latest classing system.

The Commercial Section is in the second year of not meeting the reappraisal cycle and is about one and one half district out of compliance; but only one half district behind the Residential Section. 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 and to calculate replacement costs. We have developed and implemented a data base to store income data for commercial properties and expect to be back in cycle within the next five years.

## GRANT DOCUMENT STAFFING REPORT

Multnomah County	Approved FTE's Current Year 93\94	Budgeted FTE's Coming Year 94/95	Change (plus or Minus)
ADMINISTRATIVE STAFF(Assessor, Support)	5	4	-1
ASSESSMENT RECORDS STAFF:	Incl. in Cartography		
APPRAISAL STAFF:			
Chief Appraisers	2	2	
Appraiser Supervisors	9	9	
Residential appraisers	20	20	
Commercial/industrial appraisers	17	18	+1
Farm/Forest/Rural Appraisers	2	2	
Mobile Home Appraisers	1	1	
Personal Property Appraisers/Specialists	9	8	-1
Sales Data analysts	2	1	-1
Other appraisers	-	-	
Exemption analysts	1	1	
Clerical Support	22	22	
TOTAL APPRAISAL STAFF	85	84	-1
TAX COLLECTION STAFF:			
Real Property	23	24	+1
Personal Property	5.5	4.5	-1
Tax Distribution	1.5	1.5	
TOTAL TAX COLLECTION STAFF	30	30	
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	2	
A & T DATA PROCESSING STAFF	20.03	20.03	
TOTAL A & T STAFF	162.03	160.03	-2

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 . . . . .	223,075	New construction Accounts . . . . .	6,000
Personal Property Accounts . . . . .	38,050	Segregations . . . . .	4,822
Utility Accounts . . . . .	74	Disqualifications from special assessment . . . . .	15 - 20
		Exemptions requiring application . . . . .	7,000
		Other exemptions . . . . .	1,168
APPEAL WORK	Number of:	BOARDS	
Petitions to BOE . . . . .	5,900	Boards of Equalization . . . . .	3
Petitions to BORR . . . . .	100	Boards of Ratio Review . . . . .	1
Petitions to DOR . . . . .	1,473		
Petitions to Tax Court . . . . .	25		

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

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	4,438,751	892,544	108,731	1,228,340		875,044	7,343,410
2. Materials & Services *1	573,300	385,937	108,509	1,128,065		1,524,828 A	3,718,638
3. Cost of Transportation *2 (Do Not Include In Materials & Services or Capital Outlay)	105,269	890	162	4,904		2,180	113,405
4. Capital Outlay (Do Not Include In Materials & Services)	0	11,000	0	3,000		46,200 *3	60,200
5. TOTAL	5,117,320	1,290,371	217,402	2,362,309	0	2,248,252	11,235,653

\*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

\*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.

\_\_\_\_\_ .0444% of \_\_\_\_\_ 11,175,453

(INCLUDED IN TOTALS ABOVE)

☐ 5 Percent of Total Direct Expenditures Less Capital Outlay.

Total Indirect Costs \_\_\_\_\_

\*6 Total Eligible For Grant \_\_\_\_\_ \$11,235,653

7 Total Expenditures Certified For Consideration In Grant  
(Total of 5 and 6) \_\_\_\_\_ \$11,235,653

A: \$0 Cost of System Project may need to be reflected in Capital (G.4) Instead of Materials & Services. (F.3)