

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

**RESOLUTION NO. 2011-039**

Certifying an Estimate of Expenditures for FY 2011-12 for Assessment and Taxation in Accordance with ORS 294.175

**The Multnomah County Board of Commissioners Finds:**

- a. ORS 294.175 requires counties to file by May 1st of each calendar year an estimate of expenditures for assessment and taxation for the ensuing year with the Department of Revenue.
- b. Assessment & Taxation has prepared such an estimate of expenditures in accordance with the requirements of ORS 294.175 and Department of Revenue administrative rules. A copy of the estimate is attached.


**The Multnomah County Board of Commissioners Resolves:**

1. The attached estimate of expenditures for the fiscal year 2011-12 for assessment and taxation for Multnomah County is certified for filing with the Department of Revenue as required by ORS 294.175.

ADOPTED this 21<sup>st</sup> day of April, 2011.



BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

  
\_\_\_\_\_  
Jeff Cogen, Chair

REVIEWED:

HENRY H. LAZENBY, JR., COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By   
\_\_\_\_\_  
Henry H. Lazenby, Jr., County Attorney

SUBMITTED BY:

Mindy Harris, Interim Director Department of County Management



# Form 7 Summary of Expenses

2011-12

County Multnomah

|  | A.<br>Assessment<br>Administration | B.<br>Valuation | C.<br>BOPTA | D.<br>Tax Collection<br>& Distribution | E.<br>Cartography* | F.<br>A&T Data<br>Processing | TOTALS       |
|--|------------------------------------|-----------------|-------------|--|--------------------|------------------------------|--------------|
| <b>Current Operating Expenses</b>                              |                                    |                 |             |  |                    |                              |              |
| 1. Personal Services   | 2241365                            | 6454517         | 87786       | 1696605                                | 517505             | 308404                       | \$11,306,182 |
| 2. Materials & Services  | 506222                             | 759710          | 35955       | 708851                                 | 73439              | 1820617                      | \$3,904,794  |
| 3. Transportation  | 1667                               | 71590           | 77          | 1216                                   | 108                | 312                          | \$74,970     |
| 4. Total Current Operating Expenses<br>(Total Direct Expenses) | \$2,749,254                        | \$7,285,817     | \$123,818   | \$2,406,672                            | \$591,052          | \$2,129,333                  | \$15,285,946 |

\* Include ORMAP-approved grant funding

## Indirect Expenses

|   |              |
|---|--------------|
| 5. Total Direct Expenses (line 4) .....   | \$15,285,946 |
| 6. If you use the 5 percent method to calculate your indirect expenses, enter .05 in this box .....   | 0.05000      |
| <b>Total Indirect Expenses</b> (line 5 × line 6) .....  | \$764,297    |
| 6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses,<br>enter that percentage in this box ..... | 0.00000      |
| <b>Total Indirect Expenses</b> (line 6A × the direct expense amount for the category/categories that your certificate allows) .....                   | \$0          |
| 7. <b>Total Indirect Expenses</b> .....   | \$764,297    |

## Capital Outlay

|  | Assessment<br>Administration | Valuation | BOPTA | Tax Collection<br>& Distribution | Cartography | A&T Data<br>Processing | Total Capital<br>Outlay Without<br>Regard to<br>Limitation |
|--|------------------------------|-----------|-------|----------------------------------|-------------|------------------------|--|
| 8. Enter the actual capital outlay<br>without regard to limitation.              | 0                            | 0         | 0     | 0                                | 0           | 963015                 | \$963,015  |
| 9. Total direct and indirect expenses (line 4 + line 7) .....                    |                              |           |       |                                  |             |                        | \$16,050,243   |
| 10. Direct and indirect expenses × 0.06 .....                                    |                              |           |       |                                  |             |                        | \$963,015  |
| 11. The greater of line 10 or \$50,000 .....                                     |                              |           |       |                                  |             |                        | \$963,015  |
| 12. Capital outlay (the lesser of line 8 or line 11) .....                       |                              |           |       |                                  |             |                        | \$963,015  |
| 13. Total expenditures for CAFFA consideration (line 4 + line 7 + line 12) ..... |                              |           |       |                                  |             |                        | \$17,013,258   |

## Grant Application Resolution

Multnomah County is applying to the Department of Revenue in order to participate in the Assessment and Taxation grant.

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.

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

Multnomah County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application in the amount of \$17,013,258, the total expenditure amount for consideration in the grant. 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.

County designates:

Randy Walruff

Name

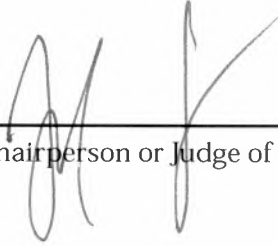
(503) 988-4668

Telephone

randy.p.walruff@multco.u

E-mail Address

as the county contact person for this grant application.

  
\_\_\_\_\_  
Signature of Chairperson or Judge of Governing Body

04/21/11  
\_\_\_\_\_  
Date Signed



## Jeff Cogen, Multnomah County Chair

501 SE Hawthorne Blvd., Suite 600  
Portland, Oregon 97214  
Phone: (503) 988-3308  
Email: [mult.chair@co.multnomah.or.us](mailto:mult.chair@co.multnomah.or.us)

April 21, 2011

Grant Application Coordinator  
Property Tax Division  
Oregon Department of Revenue  
P. O. Box 14380  
Salem, Oregon 97309-5075

Enclosed is Multnomah County's FY 2011-12 Property Tax Program as approved by the Board of County Commissioners on April 21, 2011.

We trust the enclosed materials provide everything you require for your analysis. Should you have any questions, or if you require additional information, please contact Randy Walruff, Director, Division of Assessment, Recording and Taxation at 503-988-4668. We appreciate your anticipated cooperation in the review and approval of Multnomah County's plan.

Sincerely,

Jeff Cogen, County Chair