

BEFORE THE BOARD OF COUNTY COMMISSIONERS

MULTNOMAH COUNTY, OREGON

In the Matter of Certifying )  
an Estimate of Expenditures )  
for the FY 1996-97 Property )  
Tax Program in Accordance )  
with HB 2338 )

RESOLUTION

96-60

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 April 15 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

IT IS HEREBY RESOLVED that the attached estimate of expenditures for the fiscal year 1996-97 Property Tax Program for Multnomah County is certified for filing with the Department of Revenue as required by HB 2338.

DATED this 4th day of April, 1996.

Board of County Commissioners  
Multnomah County, Oregon

  
Beverly Stein, Chair

REVIEWED:

Laurence Kressel, County Counsel  
for Multnomah County, Oregon

  
Laurence Kressel

BUD 1 - Division Expenditures Spreadsheet

BUDGET REQUEST  LGFS Codes	AGENCY DES		ORG A & T		PREPARED BY Janice Druian							Date 02-Apr-96
	FUND 175		AGENCY 030		ORG 7060							
	Board of Equalization 7390	A&T Administration 7565	Technical Support 7566	Records Management 7570	Admin Support/Exemg 7585	Industrial/ Commercial 7590	Personal Property 7600	Residential 7610	Clerical Support 7620	Tax Collection 7630	TOTAL	
5100 PERMANENT	62,597	198,363	498,601	657,015	229,059	1,013,288	301,398	1,232,827	498,864	798,663	5,490,676	
5200 TEMPORARY	20,031	2,274	18,270	0	0	5,894	0	5,894	52,246	30,080	134,689	
5300 OVERTIME	0	0	7,500	0	0	0	0	0	0	2,450	9,950	
5400 PREMIUM PAY	0	0	466	0	0	4,218	0	4,218	4,077	0	12,979	
5500 FRINGE	12,616	33,543	90,667	115,030	39,210	178,381	52,641	217,007	92,357	142,748	974,200	
<b>DIRECT PERSONAL SERVICES</b>	95,244	234,181	615,504	772,045	268,269	1,201,781	354,040	1,459,947	647,544	973,941	6,622,494	
5550 INS BENEFITS	5,678	23,546	72,866	106,377	30,456	151,802	39,332	187,825	79,534	122,520	819,936	
<b>TOTAL PERSONAL SERVICES</b>	100,922	257,727	688,370	878,422	298,725	1,353,582	393,372	1,647,771	727,078	1,096,461	7,442,430	
6050 COUNTY SUPPLEMENTS	0	0	0	0	0	0	0	0	0	0	0	
6060 PASS THROUGH PAYMENTS	0	0	0	0	0	0	0	0	0	0	0	
6110 PROFESSIONAL SERVICES	85,100	7,160	62,600	139,200	0	0	0	0	0	93,050	387,110	
6120 PRINTING	6,500	5,000	500	22,099	2,500	3,500	4,500	3,500	3,500	22,500	74,099	
6130 UTILITIES	0	0	0	0	0	0	0	0	0	0	0	
6140 COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	
6170 RENTALS	0	0	0	0	0	0	0	0	720	3,000	3,720	
6180 REPAIRS & MAINTENANCE	400	1,000	13,000	3,500	500	200	150	1,200	0	2,500	22,450	
6190 MAINTENANCE CONTRACTS	550	275	213,630	9,600	0	0	0	255	255	16,000	240,565	
6200 POSTAGE	0	0	50	0	0	0	0	0	0	0	50	
6230 SUPPLIES	3,200	11,000	35,925	11,150	3,750	10,850	3,000	18,600	14,500	12,400	124,375	
6270 FOOD	300	250	0	0	0	0	0	0	0	0	550	
6310 TRAVEL & TRAINING	450	4,359	29,000	1,400	2,300	8,330	1,650	6,280	1,500	3,750	59,019	
6330 LOCAL TRAVEL & MILEAGE	175	1,972	1,000	150	1,480	23,744	4,600	37,050	0	1,100	71,271	
6520 INSURANCE	0	0	0	0	0	0	0	0	0	0	0	
6530 EXTERNAL D.P.	0	0	2,000	0	0	0	0	0	0	0	2,000	
6550 DRUGS	0	0	0	0	0	0	0	0	0	0	0	
6580 CLAIMS PAID/JUDGEMENTS	0	0	0	0	0	0	0	0	0	0	0	
6610 AWARDS & PREMIUMS	0	0	0	0	0	0	0	0	0	0	0	
6620 DUES & SUBSCRIPTIONS	0	1,659	1,050	100	1,234	1,896	1,365	695	250	500	8,749	
7810 DEBT RETIREMENT	0	0	0	0	0	0	0	0	0	0	0	
7820 INTEREST	0	0	0	0	0	0	0	0	0	0	0	
<b>DIRECT MATERIALS AND SERVICES</b>	96,675	32,675	358,755	187,199	11,764	48,520	15,265	67,580	20,725	154,800	993,958	
7100 INDIRECT COSTS	9,950	15,435	101,592	51,327	14,553	63,009	18,357	74,560	34,173	65,803	448,759	
7150 TELEPHONE	2,773	4,014	8,242	10,413	6,264	7,766	2,785	6,692	8,901	17,098	74,947	
7200 DATA PROCESSING	0	0	1,218,151	0	0	0	0	0	0	0	1,218,151	
7300 MOTOR POOL	0	1,229	80	0	3,078	27,702	12,312	1,539	0	250	46,190	
7400 BUILDING MANAGEMENT	11,245	20,530	35,538	87,284	8,678	35,370	13,685	19,456	42,520	95,119	369,425	
7500 OTHER INTERNAL SERVICES	0	0	12,665	0	0	0	0	0	0	0	12,665	
7550 LEASE PAYMENTS TO C.L.R.F.	0	0	0	36,720	0	0	0	0	0	0	36,720	
7560 MAIL/DISTRIBUTION	12,000	24,000	1,000	2,000	13,400	2,680	19,490	3,085	3,085	168,500	249,240	
<b>INTERNAL SERVICE REIMBURSEMENTS</b>	35,968	65,208	1,377,268	187,744	45,973	136,527	66,629	105,332	88,679	346,770	2,456,097	
<b>TOTAL MATERIALS AND SERVICES</b>	132,643	97,883	1,736,023	374,943	57,737	185,047	81,894	172,912	109,404	501,570	3,450,056	
8100 LAND	0	0	0	0	0	0	0	0	0	0	0	
8200 BUILDINGS	0	0	0	0	0	0	0	0	0	0	0	
8300 OTHER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	
8400 EQUIPMENT	0	0	63,900	0	0	0	0	0	0	2,800	66,700	
<b>TOTAL CAPITAL OUTLAY</b>	0	0	63,900	0	0	0	0	0	0	2,800	66,700	
<b>TOTAL DIRECT BUDGET</b>	191,919	266,856	1,038,159	959,244	280,033	1,250,301	369,305	1,527,527	668,269	1,131,541	7,683,153	
<b>TOTAL EXPENDITURES</b>	233,565	355,610	2,488,293	1,253,365	356,463	1,538,629	475,265	1,820,684	836,482	1,600,830	10,959,186	

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	4,678,256	878,422	100,922	1,096,460	0	688,370	7,442,430
2. Materials & Services *1	590,171	374,793	132,468	500,220	0	1,734,943 A	3,332,595
3. Cost of Transportation *2 (Do Not Include in Materials & Services or Capital Outlay)	114,706	150	175	1,350	0	1,080	117,461
4. Capital Outlay (Do Not Include in Materials & Services)	0	0	0	2,800	0	63,900 *3	66,700 *4
5. TOTAL	5,383,133	1,253,365	233,565	1,600,830	0	2,488,293	10,959,186 *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

\*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.  
\_\_\_\_\_ .0427% of \_\_\_\_\_ 10,892,486  
(INCLUDED IN TOTALS ABOVE)
- ☐ 5 Percent of Total Direct Expenditures Less Capital Outlay.

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

\*6 Total Eligible For Grant \$10,959,186

7 Total Expenditures Certified For Consideration In Grant  
(Total of 5 and 6) \$10,959,186

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 95\96	Budgeted FTE's Coming Year 96/97	Change (plus or Minus)
<b>ADMINISTRATIVE STAFF (Assessor, Support)</b>	4	5	+1
<b>ASSESSMENT RECORDS STAFF:</b>	Incl. in Cartography		
<b>APPRAISAL STAFF:</b>			
Chief Appraisers	2	2	
Appraiser Supervisors	9	7	-2
Residential Appraisers	20	22	+2
Commercial Appraisal Tech.	1	1	
Commercial/Industrial Appraisers	18	19	+1
Farm/Forest/Rural Appraisers	2	2	
Mobile Home Appraisers	1	1	
Personal Property Appraisers/Specialists	7	7	
Sales Data Analysts	1	1	
Other Appraisers	-	-	
Exemption Analysts	1	1	
Clerical Support	22	20	-2
<b>TOTAL APPRAISAL STAFF</b>	84	83	-1
<b>TAX COLLECTION STAFF:</b>			
Real Property	24.4	23.9	-.5
Personal Property	4.5	5.5	+1
Tax Distribution	1.5	1.5	
<b>TOTAL TAX COLLECTION STAFF</b>	30.4	30.9	+.5
<b>CARTOGRAPHY STAFF</b>	1	1	
Cartographic Supervisor	1	1	
Lead Cartographer	0	0	
Cartographer	4	4	
Deed or Abstract Clerk	14	14	
<b>TOTAL CARTOGRAPHY STAFF</b>	20	20	
<b>CLERK/BOE/BORR</b>	1.6	1.6	
<b>A &amp; T DATA PROCESSING STAFF</b>	20.03	21.03	
<b>TOTAL A &amp; T STAFFING</b>	160.03	161.53	+.5

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

## NUMBER OF ACCOUNTS

## Totals

Real Property Accounts . . . .	225,328
Personal Property Accounts . .	38,801
Utility Accounts . . . . .	74

## **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.

We will have completed the upgrade of the intergraph vax based mapping software to a microstation P.C. windows NT system.

The mapping project now has 1381 new maps in service with 117 audited and ready to be placed in service by July 1. An additional 1200 maps have been completed by the Department of Revenue and are waiting for audit by our staff.

## **APPRAISAL SECTION**

The Residential Section annual CAAP plan using alternate methods has been accepted for the second year. For this year we are appraising areas that are not conducive to "trending" adjustments due to inequities caused by the market. Multi family properties of 5 or more units have been transferred to the Commercial section therefore this section is considered to be in full compliance.

The Commercial section is in the third year of not meeting the six year reappraisal cycle and is still about one and one half districts out of compliance. We are continuing to follow implemented changes agreed to following the performance review which included documentation of preappraisal setup data and storage of commercial characteristics on a computer data base. We expect to be back in cycle within the next four years.

## **TECHNICAL SUPPORT SECTION**

The Technical Support Section will grow by one LAN support person. This is necessary in order to support the increasing number of computers and systems. (The industry standard is one LAN administrator to 50-70 work stations, and we will be approximating one to 160.) This year, Technical Support will coordinate an effort to examine alternatives to handling A&T data on the mainframe computer. We have finished the project of converting from the XL40 mini-computer system to a PC-based system.