

ANNOTATED MINUTES

Tuesday, December 15, 1992 - 9:30 AM
Multnomah County Courthouse, Room 602

BOARD BRIEFINGS

B-1 Children's Services Division Presentation of Projected Fiscal Outlook and Program Cuts for Services to Delinquent Youth as a Result of Measure Five and Discussion of Impact to Multnomah County Youth in the Juvenile Justice System. Presented by Dwayne McNannay and Children's Services Division Representatives.

PRESENTATION AND RESPONSE TO BOARD QUESTIONS WITH HAL OGBURN, BILL CAREY, RICK HILL, BENJAMIN DeHAAN, JUDGE LINDA BERGMAN AND DR. GARY NAKAO.

B-2 Presentation of the Results of the Department of Revenue Performance Review Audit of the Division of Assessment and Taxation, Including Findings and Recommendations. Presented by Jim Kenney, Department of Revenue.

PRESENTATION AND RESPONSE TO BOARD QUESTIONS WITH JIM KENNEY, RICK MAIN, JANICE DRUIAN, ROBERT ELLIS AND FRED NEAL.

Tuesday, December 15, 1992 - 11:00 AM
Multnomah County Courthouse, Room 602

AGENDA REVIEW

B-3 Review of Agenda for Regular Meeting of December 17, 1992.

R-4 **STAFF PRESENTATION AND RESPONSE TO BOARD QUESTIONS. BOARD DISCUSSION AND STAFF DIRECTION.**

Tuesday, December 15, 1992 - 1:30 PM
Multnomah County Courthouse, Room 602

PLANNING ITEM

Chair Gladys McCoy convened the meeting at 1:36 p.m., with Vice-Chair Sharron Kelley, Commissioners Pauline Anderson, Rick Bauman and Gary Hansen present.

P-1 SEC 6-91a
HDP 4-91a Review the Case Concerning a Culvert-Fill Driveway Crossing Over a Tributary of Balch Creek. REHEARING, with Oral Argument On the Record Only, Limited to 15 Minutes Per Side, for Property Located at 6125 NW THOMPSON ROAD.

PLANNER MARK HESS REVIEWED THE CASE HISTORY,

PRESENTED THE STAFF REPORT, REQUESTED THAT THE BOARD MAKE A DETERMINATION ON THE STREAM CLASS DESIGNATION AND SUBMITTED PHOTOS OF THE SUBJECT SITE FOR BOARD REVIEW. COUNTY COUNSEL PETER LIVINGSTON REQUESTED THAT ALL PARTIES STIPULATE ON THE RECORD TO CHAIR McCOY'S PARTICIPATION IN TODAY'S HEARING. BOARD CLAIMED NO EX PARTE CONTACTS.

ATTORNEY MICHAEL ROBINSON ADVISED HIS CLIENT HAD NO OBJECTION TO CHAIR McCOY'S PARTICIPATION IN THE HEARING AND TESTIFIED IN SUPPORT OF A DETERMINATION THAT THE STREAM BE DESIGNATED A CLASS II STREAM AND THAT THE BOARD ALLOW THE CULVERT TO STAND. RESPONSE TO BOARD QUESTIONS. APPLICANT DAN MCKENZIE TESTIFIED IN SUPPORT OF ALLOWING THE CULVERT TO STAND.

ATTORNEY DAN KEARNS ADVISED HIS CLIENTS HAD NO OBJECTION TO CHAIR McCOY'S PARTICIPATION IN THE HEARING AND TESTIFIED IN OPPOSITION TO ALLOWING THE CULVERT TO STAND. OPPOSITION TESTIMONY FROM MOLLY O'REILLY AND JOHN SHERMAN. RESPONSE TO BOARD QUESTIONS.

ARNOLD ROCHLIN ADVISED HE HAD NO OBJECTION TO CHAIR McCOY'S PARTICIPATION IN THE HEARING AND TESTIFIED IN OPPOSITION TO THE PROCEEDING, STATING A BOARD REHEARING OF THE MATTER IS WITHOUT LAWFUL AUTHORIZATION BECAUSE THE MOTION TO REHEAR WAS MADE AFTER THE 10 DAY APPEAL PERIOD HAD RUN.

REBUTTAL AND RESPONSE TO BOARD QUESTIONS BY MR. ROBINSON. BOARD AND STAFF DISCUSSION. COMMISSIONER ANDERSON MOVED, SECONDED BY COMMISSIONER HANSEN, APPROVAL OF THE HDP PERMIT, SUBJECT TO CONDITIONS IMPOSED BY THE HEARINGS OFFICER, AND APPROVAL OF A FINDING THAT THE HEARINGS OFFICER ERRED IN APPLYING THE REQUIREMENTS OF A SEC PERMIT, AND APPROVAL OF A FINDING THAT THE STREAM IS NOT A CLASS I STREAM, SO A SEC PERMIT IS NOT REQUIRED IN THIS CASE. FOLLOWING FURTHER DISCUSSION WITH STAFF, COMMISSIONER ANDERSON MOVED, SECONDED BY COMMISSIONER HANSEN, AMENDING THE PRIOR MOTION TO REFLECT THAT THE HDP PERMIT CONDITIONS TO BE IMPOSED WERE NOT THOSE OF THE HEARINGS OFFICER, BUT CAME FROM THE MARCH PLANNING DIRECTOR DECISION. VOTE ON THE SEC PERMIT PORTION OF THE MOTION WAS APPROVED, WITH COMMISSIONERS ANDERSON, HANSEN AND McCOY VOTING AYE, AND COMMISSIONERS BAUMAN AND KELLEY VOTING NO. FOLLOWING CLARIFICATION BY COUNTY COUNSEL, COMMISSIONER HANSEN MOVED, SECONDED BY COMMISSIONER ANDERSON, APPROVAL OF THE HDP PERMIT SUBJECT TO CONDITIONS IMPOSED BY PLANNING STAFF AND APPROVED BY THE HEARINGS

OFFICER. THE MOTION WAS APPROVED, WITH COMMISSIONERS ANDERSON, HANSEN AND McCOY VOTING AYE, AND COMMISSIONERS BAUMAN AND KELLEY VOTING NO. BOARD DIRECTED STAFF TO PREPARE FINDINGS AND A FINAL ORDER TO BE SUBMITTED FOR BOARD CONSIDERATION ON TUESDAY, DECEMBER 29, 1992.

There being no further business, the meeting was adjourned at 2:39 p.m.

OFFICE OF THE BOARD CLERK
for MULTNOMAH COUNTY, OREGON

By DEBORAH COUSTO

Wednesday, December 16, 1992 - 1:30 PM
Multnomah County Courthouse, Room 602

EXECUTIVE SESSION

E-1 The Multnomah County Board of Commissioners Will Meet in Executive Session Pursuant to ORS 192.660(1)(d) to Discuss Labor Negotiations. Presented by Darrell Murray.

EXECUTIVE SESSION HELD.

Thursday, December 17, 1992 - 9:30 AM
Multnomah County Courthouse, Room 602

REGULAR MEETING

Chair Gladys McCoy convened the meeting at 9:35 a.m., with Vice-Chair Sharron Kelley, Commissioners Pauline Anderson and Gary Hansen present, and Commissioner Rick Bauman absent.

CONSENT CALENDAR

UPON MOTION OF COMMISSIONER ANDERSON, SECONDED BY COMMISSIONER KELLEY, THE CONSENT CALENDAR (C-1 THROUGH C-3) WAS UNANIMOUSLY APPROVED.

JUSTICE SERVICES

SHERIFF'S OFFICE

C-1 Liquor License Application Renewals Submitted by Sheriff's Office with Recommendation for Approval as Follows: Package Store for CORBETT COUNTRY MARKET, 36801 NE CROWN POINT HIGHWAY, CORBETT; and PLEASANT VALLEY MARKET, 16880 SE FOSTER, PORTLAND.

DEPARTMENT OF ENVIRONMENTAL SERVICES

C-2 ORDER in the Matter of the Execution of Deed D930818 Upon

Complete Performance of a Contract to Ronald J. Welsh and John L. Welsh

ORDER 92-224.

- C-3 ORDER in the Matter of Contract 15717 for the Sale of Certain Real Property to Theodore James Theoe

ORDER 92-225.

REGULAR AGENDA

DEPARTMENT OF ENVIRONMENTAL SERVICES

- R-1 PUBLIC HEARING and Consideration of an ORDER in the Matter of Offering to Surrender Jurisdiction to the City of Portland All County Roads Within the Areas Annexed to the City of Portland Effective June 30, 1992

NO PUBLIC TESTIMONY OFFERED. UPON MOTION OF COMMISSIONER HANSEN, SECONDED BY COMMISSIONER KELLEY, RESOLUTION 92-226 WAS UNANIMOUSLY APPROVED.

NON-DEPARTMENTAL

- R-2 PROCLAMATION in the Matter of Proclaiming Appreciation to Carole Pope, Founder and Executive Director of "Our New Beginnings".

PROCLAMATION READ. TESTIMONY PRESENTED BY JANICE WILSON, MICHAEL SCHRUNK, JOE CENICEROS, BILL WOOD, JOANNE FULLER, WAYNE SALVO AND THE BOARD. UPON MOTION OF COMMISSIONER ANDERSON, SECONDED BY COMMISSIONER KELLEY, PROCLAMATION 92-227 WAS UNANIMOUSLY APPROVED. COMMEMORATIVE PLAQUE PRESENTED BY CHAIR McCOY. RECEPTION FOLLOWED.

The meeting was recessed at 9:55 a.m. and reconvened at 10:10 a.m. with Chair Gladys McCoy, Vice-Chair Sharron Kelley, Commissioners Pauline Anderson, Rick Bauman and Gary Hansen present.

- R-3 BRIEFING in the Matter of the Report of the 1992 Multnomah County Citizen's Convention. Presented by Convention Chair Richard C. Levy

PRESENTATION AND RESPONSE TO BOARD QUESTIONS BY RICHARD LEVY, JOHN LEGRY AND CONVENTION PARTICIPANTS ANGEL OLSEN, JACK ADAMS, JIM DUNCAN, KAY DURTSCHI AND ARLENE COLLINS. FOLLOW UP BRIEFING SCHEDULED FOR TUESDAY, JANUARY 12, 1993.

- R-4 RESOLUTION in the Matter of an Intergovernmental Agreement with the Portland School District and City of Portland, Designating PILOT [Portion of Payments in Lieu of Taxes]

Fund Use and Transferring Title to Dickinson Park and Kennedy School

BOARD DISCUSSION. DAN STEFFEY RESPONSE TO BOARD QUESTIONS. CHAIR McCOY SUGGESTED AMENDING RESOLUTION TO READ "THE TRANSFER OF DICKINSON PARK TO THE DISTRICT PENDING A MUTUALLY SATISFACTORY RESOLUTION OF THE FUTURE USE OF DICKINSON PARK BY THE DISTRICT AND MULTNOMAH COUNTY AND THE ROLE OF MULTNOMAH COUNTY PLANNED FOR KENNEDY SCHOOL". COMMISSIONER BAUMAN MOVED, SECONDED BY COMMISSIONER KELLEY, TO CONTINUE THE MATTER TO DECEMBER 29, 1992, WITH INSTRUCTIONS TO STAFF TO NEGOTIATE THE TWO ISSUES BETWEEN NOW AND THEN IF POSSIBLE.

Commissioner Bauman left at 11:29 a.m.

TESTIMONY IN FAVOR OF THE PROPOSED TRANSFER FROM CLAUDIA BLACK, (FOR SENATOR RON CEASE) RONALD FOSSUM AND MELISSA DARBY. VOTE ON MOTION TO CONTINUE RESOLUTION TO TUESDAY, DECEMBER 29, 1992, UNANIMOUSLY APPROVED.

- R-5 Second Reading and Possible Adoption of an ORDINANCE Establishing the Duties and Responsibilities of Purchasing, Contracts and Central Stores (From December 10, 1992)

ORDINANCE READ BY TITLE ONLY. COPIES AVAILABLE. NO PUBLIC TESTIMONY OFFERED. COMMISSIONER KELLEY MOVED, SECONDED BY COMMISSIONER HANSEN, APPROVAL OF THE SECOND READING. COUNTY COUNSEL JOHN DuBAY SUBMITTED AND DISCUSSED A NON-SUBSTANTIVE AMENDMENT TO PAGE 2 RELATING TO THE DUTIES OF THE PURCHASING DIRECTOR. UPON MOTION OF COMMISSIONER HANSEN, SECONDED BY COMMISSIONER KELLEY, THE AMENDMENT WAS UNANIMOUSLY APPROVED. VOTE ON MOTION TO APPROVE SECOND READING AND ADOPTION OF ORDINANCE 746 AS AMENDED, UNANIMOUSLY APPROVED.

DEPARTMENT OF SOCIAL SERVICES

- R-6 Budget Modification DSS #34 Requesting Authorization to Add \$75,000 Casey Foundation Funding to the Juvenile Justice Division Budget, for a Detention Alternatives Planning Project

UPON MOTION OF COMMISSIONER KELLEY, SECONDED BY COMMISSIONER ANDERSON, R-6 WAS UNANIMOUSLY APPROVED.

- R-7 Budget Modification DSS #35 Requesting Authorization to Add \$100,000 to the Mental Health, Youth and Family Services Division, Developmental Disabilities Case Management Budget, from Portland Public Schools for the Evaluation and Eligibility Determination of Early Intervention Services

and Early Childhood Education

UPON MOTION OF COMMISSIONER ANDERSON, SECONDED BY COMMISSIONER KELLEY, R-7 WAS UNANIMOUSLY APPROVED.

DEPARTMENT OF ENVIRONMENTAL SERVICES

R-8 ORDER in the Matter of Acceptance of a Deed from Columbia Brick Works, Inc. and the Economic Development Commission of the State of Oregon, Conveying Said Deed to Multnomah County for Road Purposes, Item No. 89-323. [Hogan Road, County Road No. 4974, South of Palmquist Road]

UPON MOTION OF COMMISSIONER HANSEN, SECONDED BY COMMISSIONER ANDERSON, ORDER 92-228 WAS UNANIMOUSLY APPROVED.

R-9 ORDER in the Matter of Acceptance of a Deed from Columbia Brick Works, Inc., Eldon L. Erickson, Carol F. Erickson, Norma L. Hulett, Worley E. Jeffries, and Lola M. Jeffries, Conveying Said Deed to Multnomah County for Road Purposes, Item No. 89-324 and 89-325. [Hogan Road, County Road No. 4974, South of Palmquist Road]

UPON MOTION OF COMMISSIONER HANSEN, SECONDED BY COMMISSIONER ANDERSON, ORDER 92-229 WAS UNANIMOUSLY APPROVED.

R-10 RESOLUTION in the Matter of the Improvement of N.E. Halsey Street, No. 4996 [Request for Condemnation of the Necessary Right-of-Way in the Vicinity of N.E. 192nd to N.E. 195th]

UPON MOTION OF COMMISSIONER HANSEN, SECONDED BY COMMISSIONER ANDERSON, RESOLUTION 92-230 WAS UNANIMOUSLY APPROVED.

R-11 RESOLUTION in the Matter of the Improvement of S.E. 242nd Drive, No. 4997 [Request for Condemnation of the Necessary Right-of-Way in the Vicinity of S.E. Hall to S.E. Division]

UPON MOTION OF COMMISSIONER ANDERSON, SECONDED BY COMMISSIONER HANSEN, RESOLUTION 92-231 WAS UNANIMOUSLY APPROVED.

R-12 ORDER in the Matter of the Grant of a STREET LIGHT FACILITY EASEMENT on County Land at the Exposition Center Parcel, George W. Force DLC, T2N, R1E, WM, Multnomah County, Oregon

UPON MOTION OF COMMISSIONER KELLEY, SECONDED BY COMMISSIONER ANDERSON, ORDER 92-232 WAS UNANIMOUSLY APPROVED.

R-13 Intergovernmental Agreement, Contract #300983, Between Metropolitan Service District and Multnomah County, to Reimburse County Transportation Division for its Participation in the I-205/Milwaukie Preliminary Alternative Analysis Study to Select Future Light Rail

Transit Routes, for the Period Upon Signature to September
30, 1993

UPON MOTION OF COMMISSIONER KELLEY, SECONDED
BY COMMISSIONER ANDERSON, R-13 WAS UNANIMOUSLY
APPROVED.

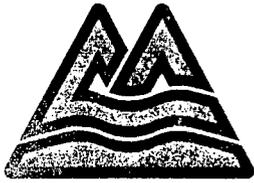
PUBLIC COMMENT

R-14 Opportunity for Public Comment on Non-Agenda Matters.
Testimony Limited to Three Minutes Per Person.

There being no further business, the meeting was adjourned
at 11:40 a.m.

OFFICE OF THE BOARD CLERK
for MULTNOMAH COUNTY, OREGON

By Deborah C. Boustaro



MULTNOMAH COUNTY OREGON

OFFICE OF THE BOARD CLERK
SUITE 1510, PORTLAND BUILDING
1120 S.W. FIFTH AVENUE
PORTLAND, OREGON 97204

GLADYS McCOY	•	CHAIR	•	248-3308
PAULINE ANDERSON	•	DISTRICT 1	•	248-5220
GARY HANSEN	•	DISTRICT 2	•	248-5219
RICK BAUMAN	•	DISTRICT 3	•	248-5217
SHARRON KELLEY	•	DISTRICT 4	•	248-5213
CLERK'S OFFICE	•	248-3277	•	248-5222

AGENDA

MEETINGS OF THE MULTNOMAH COUNTY BOARD OF COMMISSIONERS FOR THE WEEK OF

DECEMBER 14 - 18, 1992

- Tuesday, December 15, 1992 - 9:30 AM - Board Briefings. . . .Page 2
- Tuesday, December 15, 1992 - 11:00 AM - Agenda ReviewPage 2
- Tuesday, December 15, 1992 - 1:30 PM - Planning Item. . . .Page 2
- Wednesday, December 16, 1992 - 1:30 PM - Executive Session. .Page 2
- Thursday, December 17, 1992 - 9:30 AM - Regular Meeting . . .Page 3

**PLEASE NOTE - THE BOARD
MEETS ON TUESDAYS ONLY, DECEMBER 22 AND DECEMBER 29, 1992**

Thursday Meetings of the Multnomah County Board of Commissioners are taped and can be seen at the following times:

- Thursday, 10:00 PM, Channel 11 for East and West side subscribers
- Thursday, 10:00 PM, Channel 49 for Columbia Cable (Vancouver) subscribers
- Friday, 6:00 PM, Channel 22 for Paragon Cable (Multnomah East) subscribers
- Saturday 12:00 PM, Channel 21 for East Portland and East County subscribers

INDIVIDUALS WITH DISABILITIES MAY CALL THE OFFICE OF THE BOARD CLERK AT 248-3277 OR 248-5222 OR MULTNOMAH COUNTY TDD PHONE 248-5040 FOR INFORMATION ON AVAILABLE SERVICES AND ACCESSIBILITY.

Tuesday, December 15, 1992 - 9:30 AM

Multnomah County Courthouse, Room 602

BOARD BRIEFINGS

- B-1 Children's Services Division Presentation of Projected Fiscal Outlook and Program Cuts for Services to Delinquent Youth as a Result of Measure Five and Discussion of Impact to Multnomah County Youth in the Juvenile Justice System. Presented by Dwayne McNannay and Children's Services Division Representatives. 9:30 AM TIME CERTAIN, 60 MINUTES REQUESTED.
- B-2 Presentation of the Results of the Department of Revenue Performance Review Audit of the Division of Assessment and Taxation, Including Findings and Recommendations. Presented by Jim Kenney, Department of Revenue. 10:30 AM TIME CERTAIN, 20 MINUTES REQUESTED.
-

Tuesday, December 15, 1992 - 11:00 AM

Multnomah County Courthouse, Room 602

AGENDA REVIEW

- B-3 Review of Agenda for Regular Meeting of December 17, 1992.
-

Tuesday, December 15, 1992 - 1:30 PM

Multnomah County Courthouse, Room 602

PLANNING ITEM

- P-1 SEC 6-91a
HDP 4-91a Review the Case Concerning a Culvert-Fill Driveway Crossing Over a Tributary of Balch Creek. REHEARING, with Oral Argument On the Record Only, Limited to 15 Minutes Per Side, for Property Located at 6125 NW THOMPSON ROAD. 1:30 PM TIME CERTAIN, 60 MINUTES REQUESTED.
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Wednesday, December 16, 1992 - 1:30 PM

Multnomah County Courthouse, Room 602

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- E-1 The Multnomah County Board of Commissioners Will Meet in Executive Session Pursuant to ORS 192.660(1)(d) to Discuss Labor Negotiations. Presented by Darrell Murray. 1:30 PM TIME CERTAIN, 60 MINUTES REQUESTED.

Thursday, December 17, 1992 - 9:30 AM

Multnomah County Courthouse, Room 602

REGULAR MEETING

CONSENT CALENDAR

JUSTICE SERVICES

SHERIFF'S OFFICE

- C-1 Liquor License Application Renewals Submitted by Sheriff's Office with Recommendation for Approval as Follows:
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DEPARTMENT OF ENVIRONMENTAL SERVICES

- C-2 ORDER in the Matter of the Execution of Deed D930818 Upon Complete Performance of a Contract to Ronald J. Welsh and John L. Welsh
- C-3 ORDER in the Matter of Contract 15717 for the Sale of Certain Real Property to Theodore James Theoe

REGULAR AGENDA

DEPARTMENT OF ENVIRONMENTAL SERVICES

- R-1 PUBLIC HEARING and Consideration of an ORDER in the Matter of Offering to Surrender Jurisdiction to the City of Portland All County Roads Within the Areas Annexed to the City of Portland Effective June 30, 1992. 9:30 AM TIME CERTAIN.

NON-DEPARTMENTAL

- R-2 PROCLAMATION in the Matter of Proclaiming Appreciation to Carole Pope, Founder and Executive Director of "Our New Beginnings". RECEPTION IMMEDIATELY FOLLOWING. 20 MINUTES REQUESTED.
- R-3 BRIEFING in the Matter of the Report of the 1992 Multnomah County Citizen's Convention. Presented by Convention Chair Richard C. Levy. 10:00 AM TIME CERTAIN, 60 MINUTES REQUESTED.
- R-4 RESOLUTION in the Matter of an Intergovernmental Agreement with the Portland School District and City of Portland, Designating PILOT [Portion of Payments in Lieu of Taxes] Fund Use and Transferring Title to Dickinson Park and Kennedy School
- R-5 Second Reading and Possible Adoption of an ORDINANCE Establishing the Duties and Responsibilities of Purchasing, Contracts and Central Stores (From December 10, 1992)

DEPARTMENT OF SOCIAL SERVICES

- R-6 Budget Modification DSS #34 Requesting Authorization to Add \$75,000 Casey Foundation Funding to the Juvenile Justice Division Budget, for a Detention Alternatives Planning Project
- R-7 Budget Modification DSS #35 Requesting Authorization to Add \$100,000 to the Mental Health, Youth and Family Services Division, Developmental Disabilities Case Management Budget, from Portland Public Schools for the Evaluation and Eligibility Determination of Early Intervention Services and Early Childhood Education

DEPARTMENT OF ENVIRONMENTAL SERVICES

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- R-11 RESOLUTION in the Matter of the Improvement of S.E. 242nd Drive, No. 4997 [Request for Condemnation of the Necessary Right-of-Way in the Vicinity of S.E. Hall to S.E. Division]
- R-12 ORDER in the Matter of the Grant of a STREET LIGHT FACILITY EASEMENT on County Land at the Exposition Center Parcel, George W. Force DLC, T2N, R1E, WM, Multnomah County, Oregon
- R-13 Intergovernmental Agreement, Contract #300983, Between Metropolitan Service District and Multnomah County, to Reimburse County Transportation Division for its Participation in the I-205/Milwaukie Preliminary Alternative Analysis Study to Select Future Light Rail Transit Routes, for the Period Upon Signature to September 30, 1993

PUBLIC COMMENT

- R-14 Opportunity for Public Comment on Non-Agenda Matters. Testimony Limited to Three Minutes Per Person.

Meeting Date: DEC 15 1992

Agenda Number: B-1

(Above for Clerk's Office Use Only)

AGENDA PLACEMENT FORM
(For Non-Budgetary Items)

Subject: Briefing- CSD Fiscal Update & Projected Program Cuts

Board Briefing: Dec. 15, 1992, 9:30 am Regular Meeting: _____
(date) (date)

Department: Social Services Division: Juvenile Justice

Contact: Sue Larsen Telephone: 248-3525

Person(s) Making Presentation: Dwayne McNannay/CSD Representatives

Action Requested

Information Only Policy Direction Approval

Estimated Time Needed on Board Agenda: 60 minutes

Check if you require official written notice of action taken: _____

BRIEF SUMMARY (include statement of rationale for action requested, as well as personnel and fiscal/budgetary impacts, if applicable):

Representatives from Children's Services Division will present the projected fiscal outlook for services to delinquent youth as a result of Measure Five cuts. In conjunction with Division staff, they will discuss specifically how those cuts will impact Multnomah County youth in the Juvenile Justice system.

Signatures

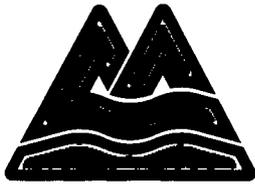
Elected Official _____

OR

Department Director Gary Nakao (cc)

(All accompanying documents must have required signatures!)

BOARD OF
COUNTY COMMISSIONERS
1992 NOV 30 PM 3:08
MULTNOMAH COUNTY
OREGON



MULTNOMAH COUNTY OREGON

DEPARTMENT OF SOCIAL SERVICES
JUVENILE JUSTICE DIVISION
1401 N.E. 68TH
PORTLAND, OREGON 97213
(503) 248-3460

BOARD OF COUNTY COMMISSIONERS
GLADYS McCOY • CHAIR OF THE BOARD
PAULINE ANDERSON • DISTRICT 1 COMMISSIONER
GARY HANSEN • DISTRICT 2 COMMISSIONER
RICK BAUMAN • DISTRICT 3 COMMISSIONER
SHARRON KELLEY • DISTRICT 4 COMMISSIONER

TO: Gladys McCoy, Chair

FROM: Dr. Gary Nakao, Director *gn*

VIA: *(H)* Harold Ogburn, Director
Juvenile Justice Division

DATE: November 30, 1992

SUBJECT: Board briefing by Children's Services Division of projected State cuts and their impact on local services.

BOARD BRIEFING ONLY: Representatives from Children's Services Division and the Juvenile Justice Division will present the proposed cuts in State services and what the possible consequences will be to Multnomah County and specifically youth involved in the Juvenile Justice system.

BACKGROUND/ANALYSIS: Children's Services Division has begun planning for the anticipated cuts in services they will need to make as a result of Measure Five budget reductions. Many of these projected cuts will directly impact the number of available services to Multnomah County dependent and delinquent youth. The Juvenile Justice Division would like to keep the Board of County Commissioners updated and briefed to the additional burden these cuts will place on local jurisdictions.

BOARD OF
COUNTY COMMISSIONERS
1992 DEC - 9 PM 3:02
MULTNOMAH COUNTY
OREGON

Juvenile Corrections

Mission Statement



To deliver services which give equal emphasis to protecting communities, holding youth accountable for their actions, and providing the treatment and skills to youth that encourage a productive and responsible return to the community.

- ▲ **Honesty.** It is easy to be honest when delivering good news, but we absolutely must be honest when delivering bad news. Always admit when you have made a mistake because others will respect a person or organization that accepts responsibility for their actions.

 - ▲ **Involving our partners and stakeholders at the earliest possible moment when developing policy.** Our decisions about policy impact our partners and stakeholders. Our partners and stakeholders ought to be able to tell us what they think about issues. They have a gold mine of wisdom. Moreover, change is almost impossible without their involvement early in the process.

 - ▲ **Seeking out our critics.** We will telephone them, meet with them, and respectfully listen to their concerns and accept criticism. We will be honest in our reply to criticism. There is no better way to gain respect and trust from your critics than to seek them out and listen to them.

 - ▲ **Encouraging diversity.** Oregon has diverse communities. To provide excellent services, we should reflect our communities by employing a diverse workforce. And we must develop and provide services appropriate for all of our clients.

 - ▲ **Excellence in everything we do.** Oregonians demand and deserve excellence, effective services. We will encourage creativity, efficiency, risk taking, and enthusiastic energy from our employees and our partners.
-

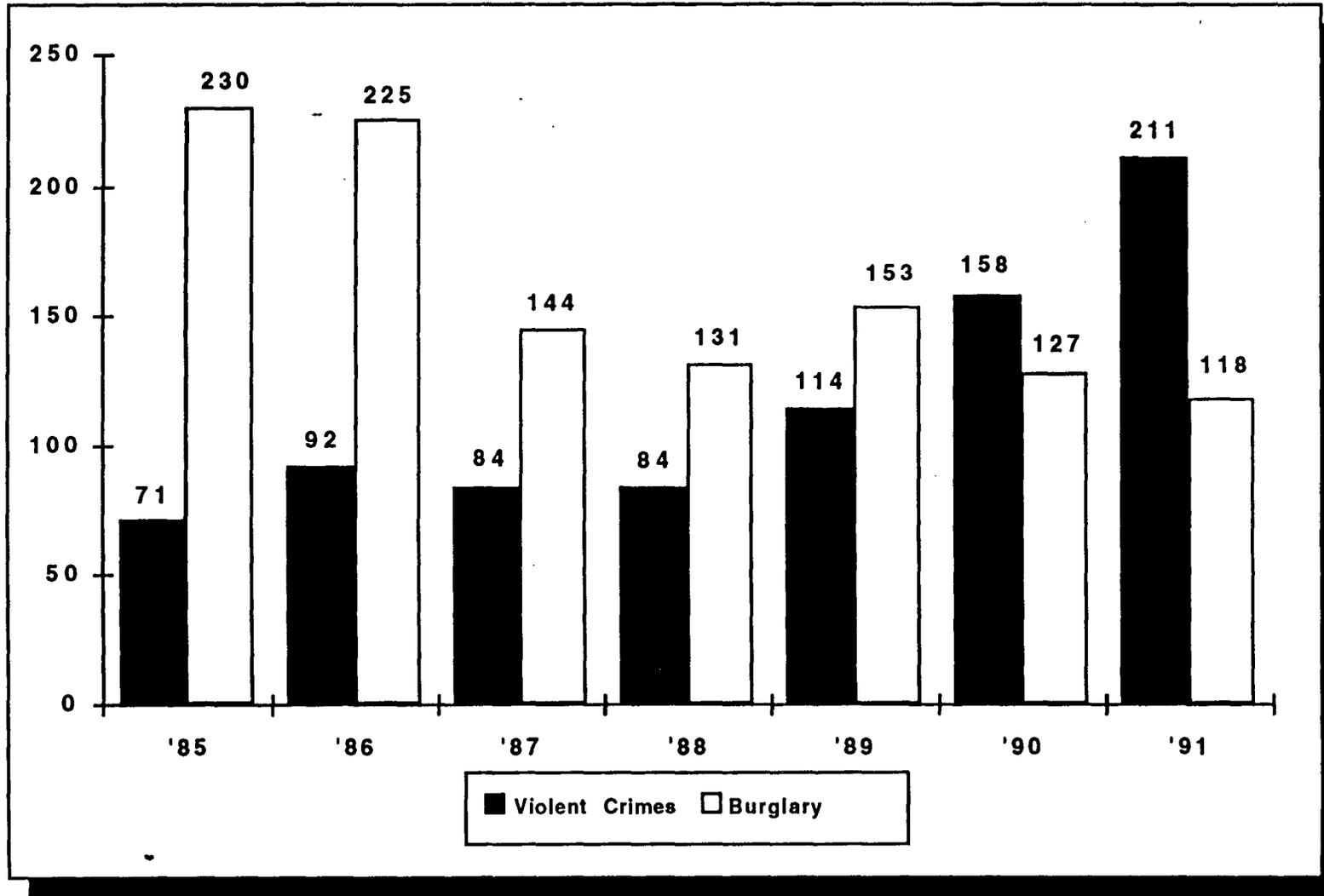
Juvenile Corrections Vision Statement



- ▲ Communities should accept responsibility for their youth, and provide community-based services. Youth should be served as near to the community and in the least restrictive setting as possible. Youth should be removed from the community only when the community's safety or the youth's safety can no longer be assured.
 - ▲ Strong multidisciplinary, community, and regionally-based partnerships should create innovative and responsive juvenile corrections services for youth.
 - ▲ Communities should provide multidisciplinary assessments of a youth's needs to assure that the youth be placed in the most appropriate services.
 - ▲ Resources should be flexible and methods of serving our clients should change as youth's needs change.
 - ▲ Purchase-of-care treatment should be regionally-based and treatment services should meet the needs of local youth. The purchase-of-care treatment should be part of the regionally developed continuum of care.
 - ▲ The state should develop minimum standards of community-based juvenile corrections programs.
 - ▲ Services should be ethnically and gender appropriate.
 - ▲ The state should operate regionally-based juvenile corrections institutions for those youth who cannot be safely served in their communities. Regionally-based institutions give families and communities the ability to be regularly involved in the youth's rehabilitation and treatment.
 - ▲ Existing facilities should be used to achieve regionalization if possible. This will help us avoid drawn-out siting issues.
 - ▲ Whenever the risk is appropriate, federal funds should be used to help finance diversion, residential treatment, aftercare, and other juvenile corrections programs.
 - ▲ We should develop protocols between communities and CSD in determining whether youth are dependent or delinquent.
-

CHILDREN'S SERVICES DIVISION JUVENILE CORRECTIONS

Comparison of the Increase of the Violent Crime Population
with the Decrease of Burglary Population
(Close Custody 1985-91)



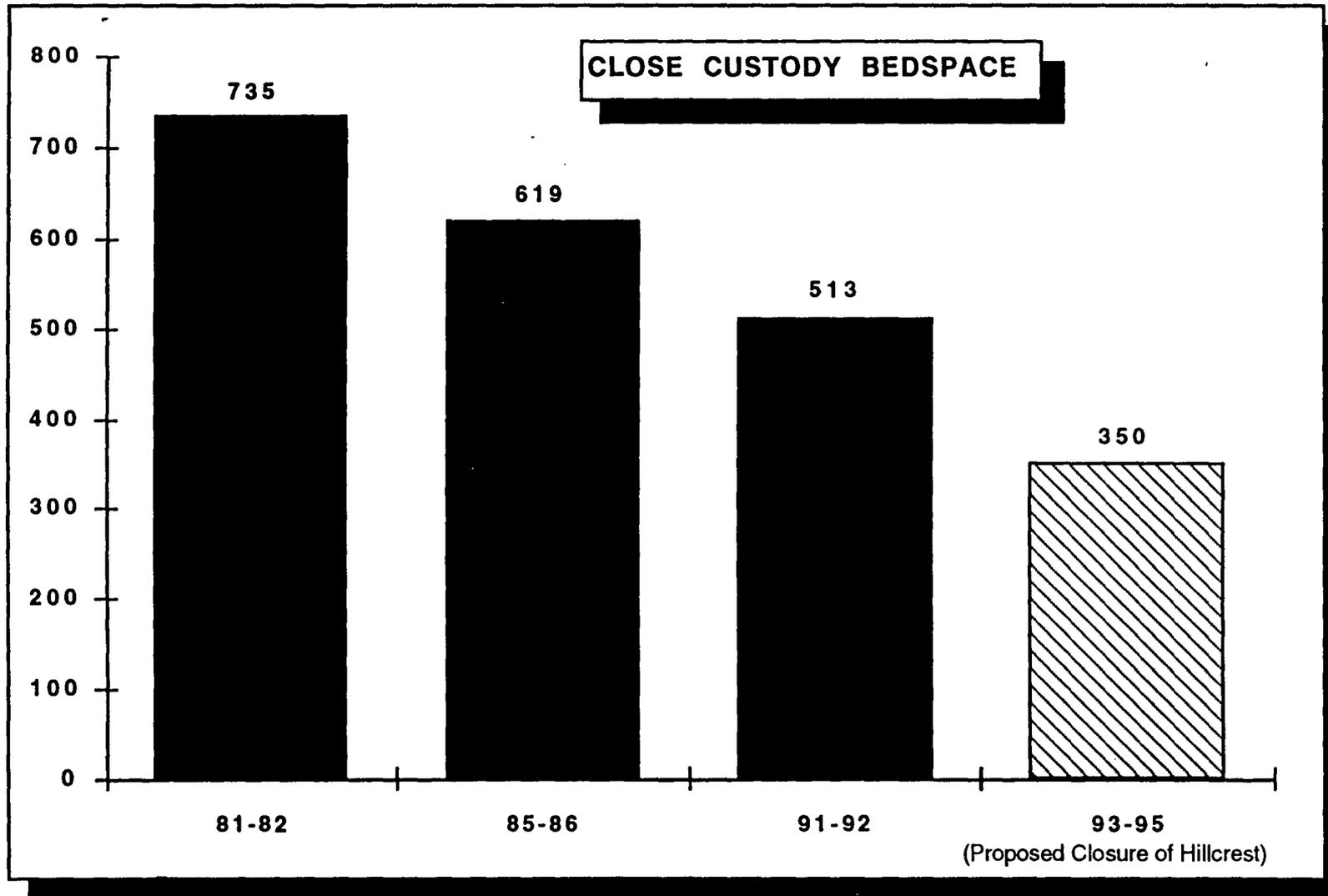
Selected Violent Crimes Include:

Rape I & II, Sex Abuse I & II, Sodomy I, II & III, Attempted Sodomy I & II, Incest
Arson I & II, Attempted Arson I & II, Reckless Burning, Murder, Aggravated Murder,
Attempted Murder, Criminally Negligent Homicide, Manslaughter I & II

Burglary Offenses Include:

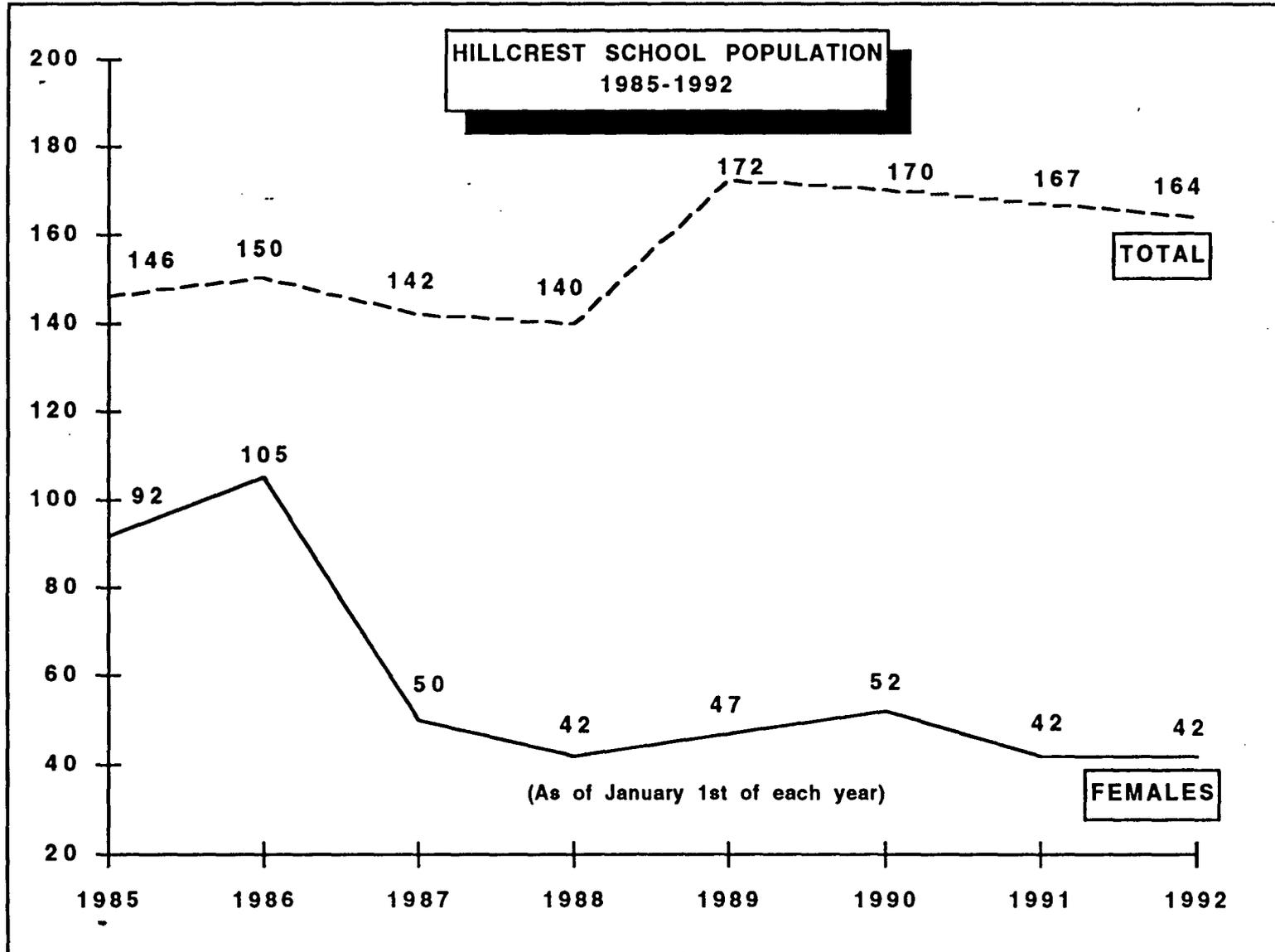
Burglary I & II, Attempted Burglary I & II

CHILDREN'S SERVICES DIVISION JUVENILE CORRECTIONS



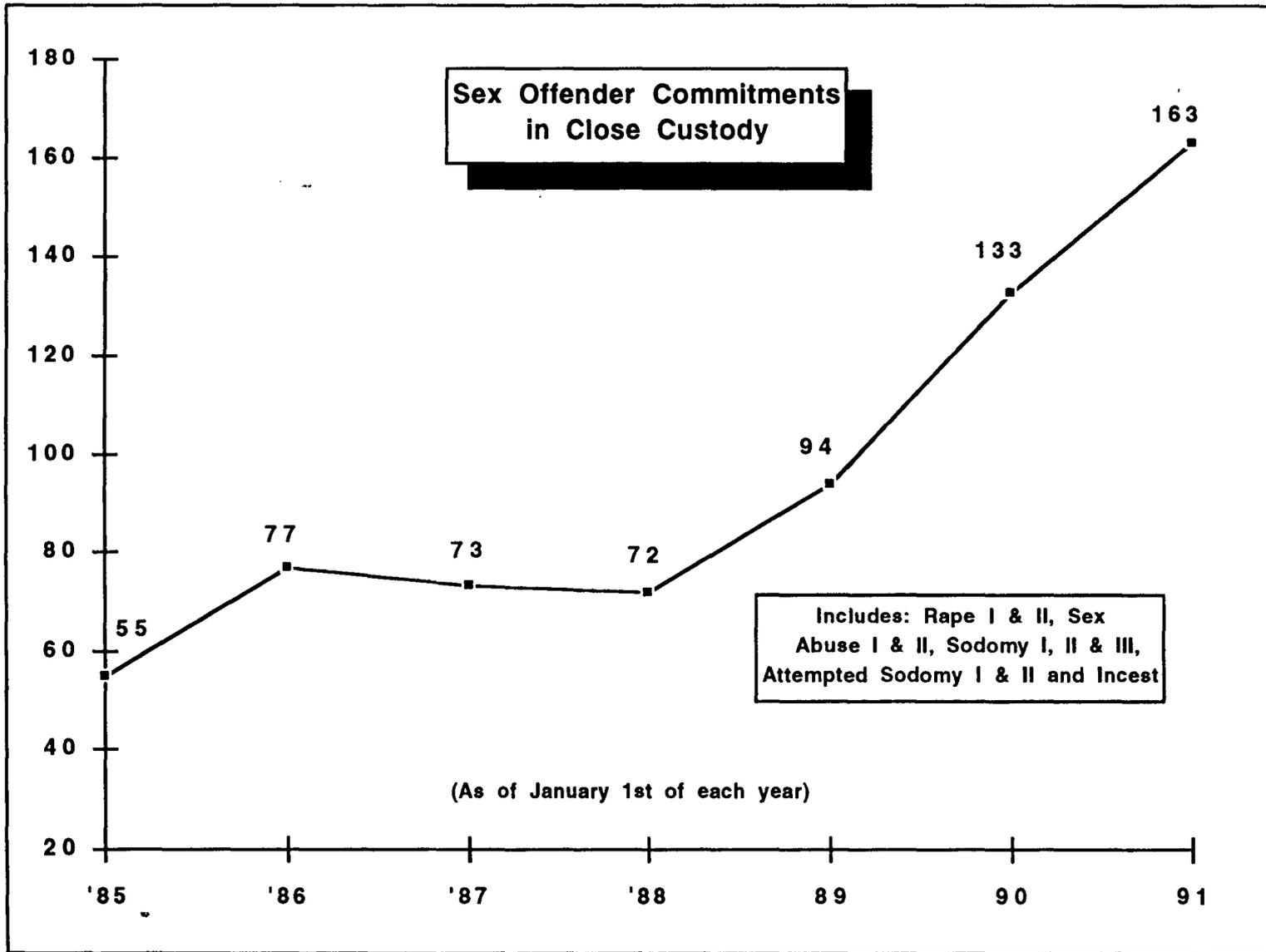
Between 1981 and 1991 the number of close custody beds capacity (CAP) was cut by 30%. The closure of Hillcrest in 1993 would continue lower the CAP to 350 beds. That would mean a 50% cut in bedspace since 1981.

CHILDREN'S SERVICES DIVISION JUVENILE CORRECTIONS



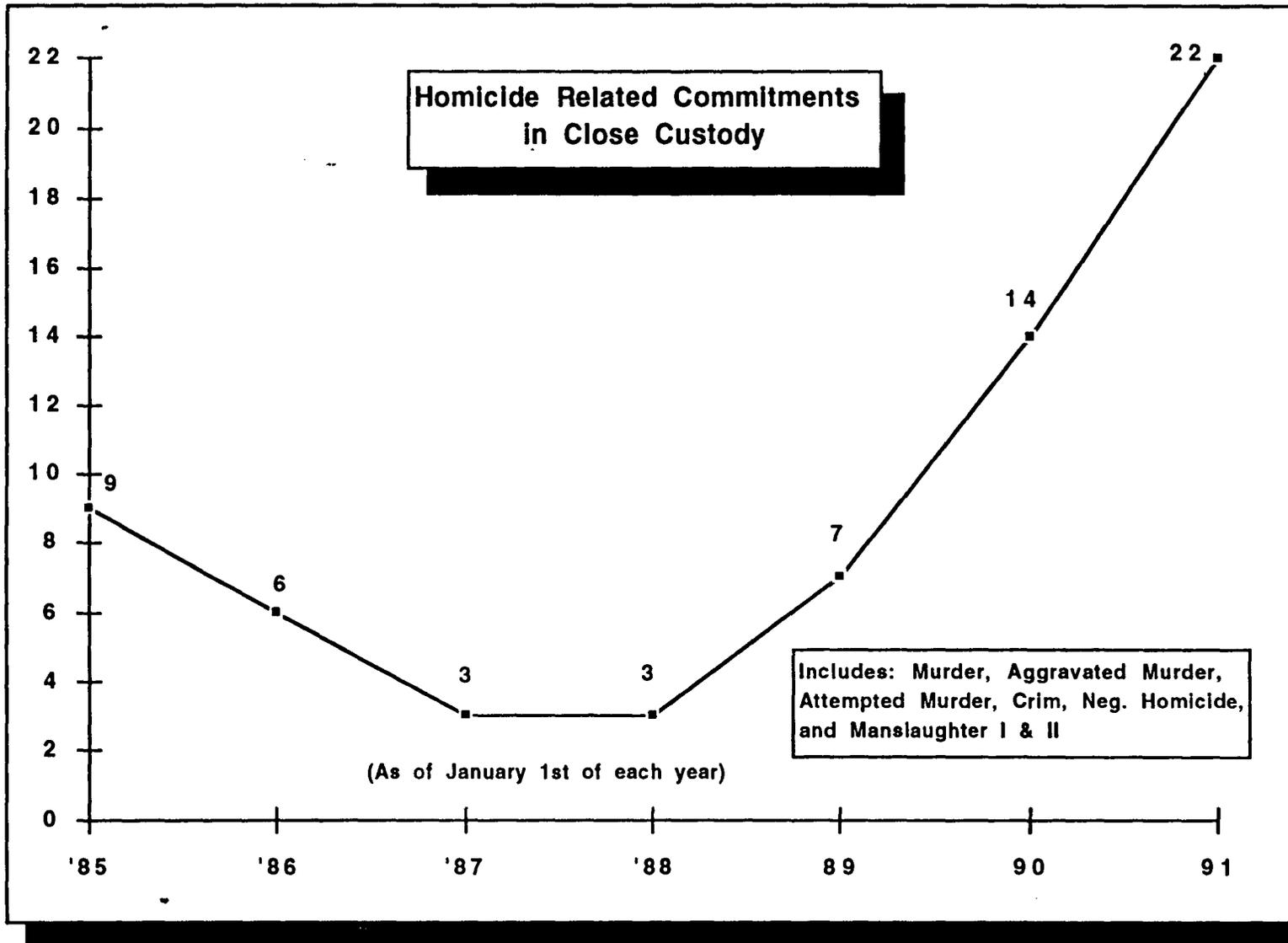
In the last 8 years, the number of female offenders at Hillcrest has declined 56%. As the population hardens among juvenile delinquents more males will be committed to the training schools while females will be left in the community even though they are also committing more serious crimes.

CHILDREN'S SERVICES DIVISION JUVENILE CORRECTIONS



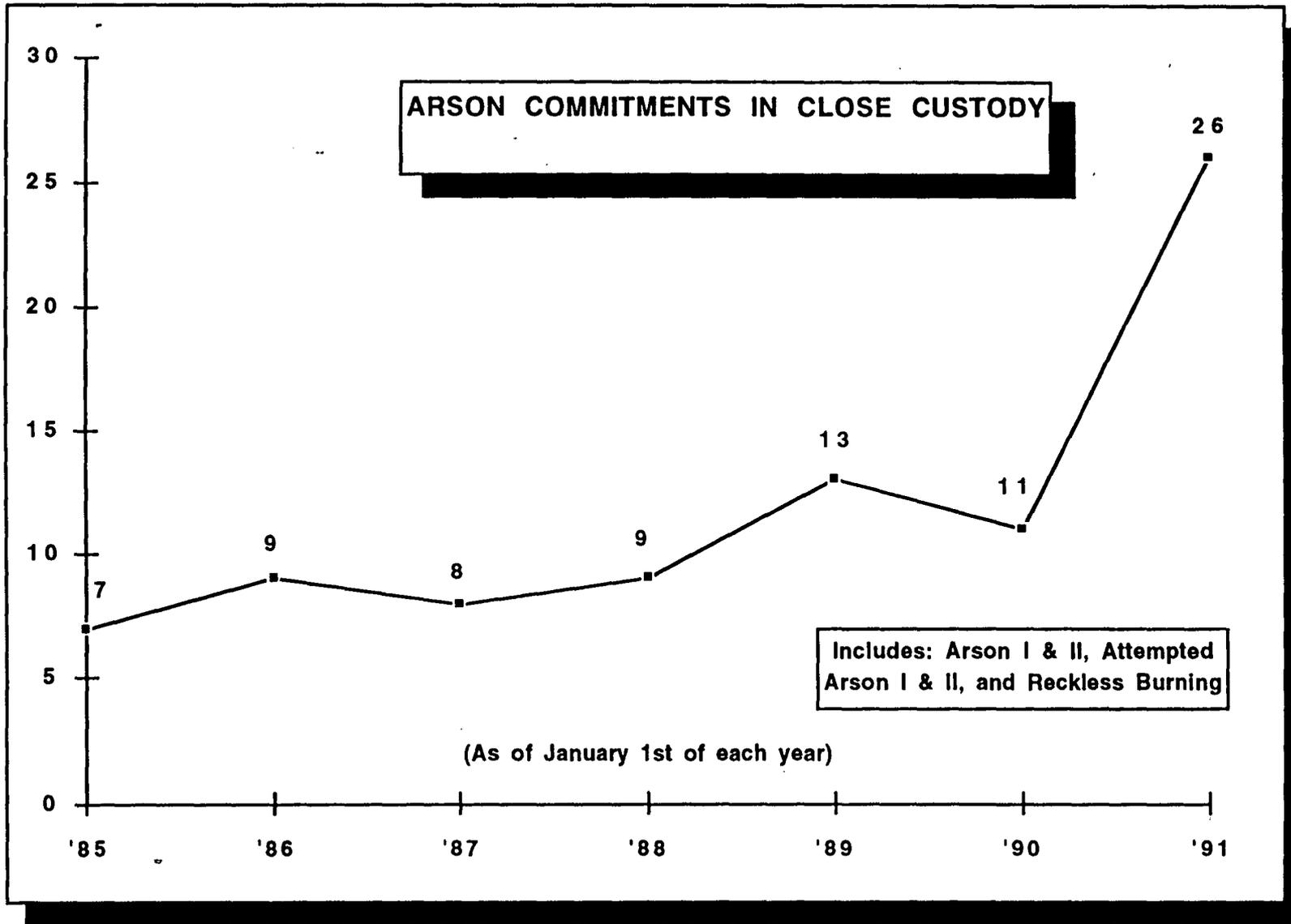
The number of youth residing in close custody for sex offenses has tripled since 1985.

CHILDREN'S SERVICES DIVISION JUVENILE CORRECTIONS



The number of youth residing in close custody for homicide related crimes has more than doubled since 1985.

CHILDREN'S SERVICES DIVISION JUVENILE CORRECTIONS



The number of youth residing in close custody for arson or arson related crimes has more than tripled since 1985.

Juvenile Corrections Mission Statement



To deliver services which give equal emphasis to protecting communities, holding youth accountable for their actions, and providing the treatment and skills to youth that encourage a productive and responsible return to the community.

- ▲ **Honesty.** It is easy to be honest when delivering good news, but we absolutely must be honest when delivering bad news. Always admit when you have made a mistake because others will respect a person or organization that accepts responsibility for their actions.

 - ▲ **Involving our partners and stakeholders at the earliest possible moment when developing policy.** Our decisions about policy impact our partners and stakeholders. Our partners and stakeholders ought to be able to tell us what they think about issues. They have a gold mine of wisdom. Moreover, change is almost impossible without their involvement early in the process.

 - ▲ **Seeking out our critics.** We will telephone them, meet with them, and respectfully listen to their concerns and accept criticism. We will be honest in our reply to criticism. There is no better way to gain respect and trust from your critics than to seek them out and listen to them.

 - ▲ **Encouraging diversity.** Oregon has diverse communities. To provide excellent services, we should reflect our communities by employing a diverse workforce. And we must develop and provide services appropriate for all of our clients.

 - ▲ **Excellence in everything we do.** Oregonians demand and deserve excellence, effective services. We will encourage creativity, efficiency, risk taking, and enthusiastic energy from our employees and our partners.
-

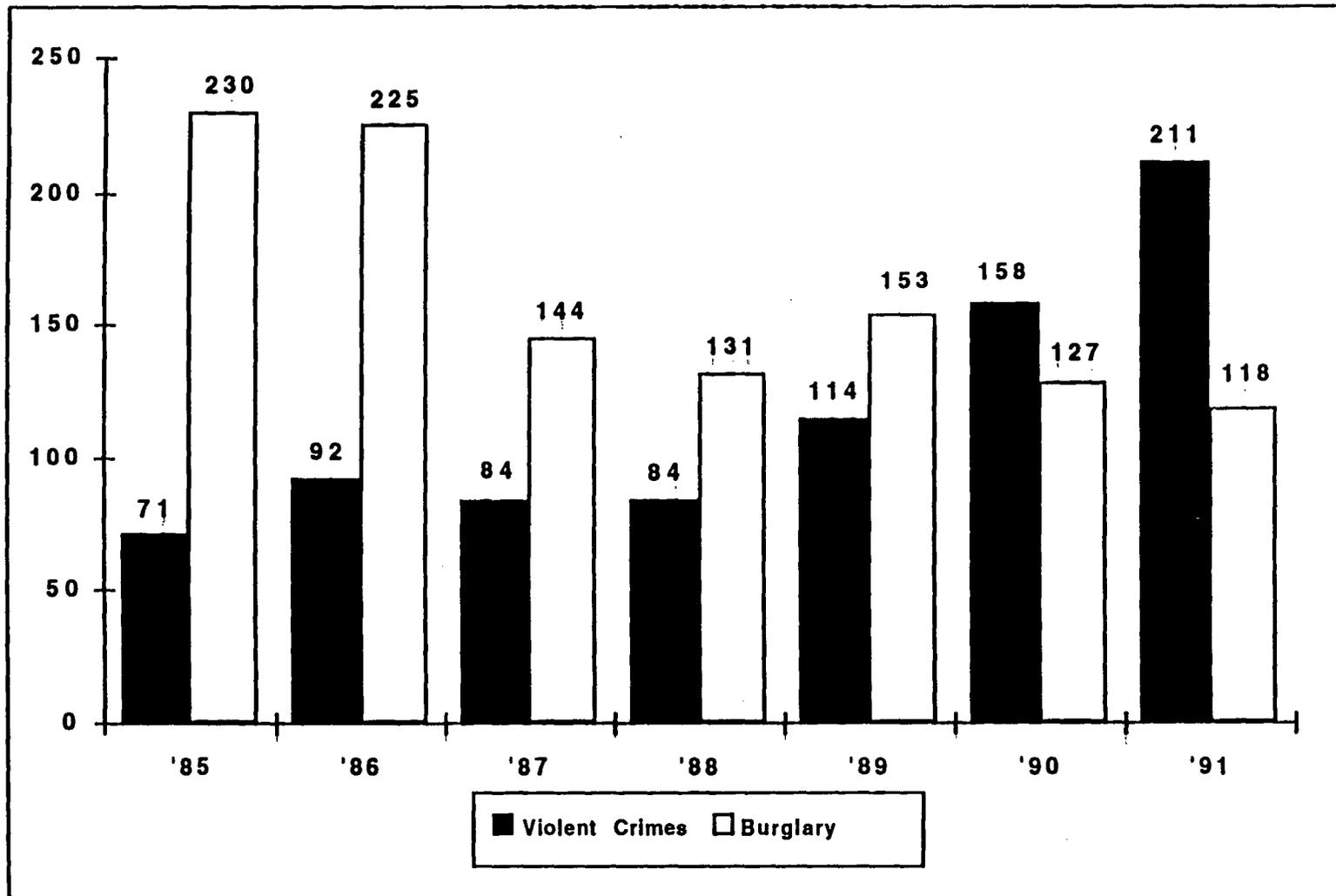
Juvenile Corrections Vision Statement



- ▲ Communities should accept responsibility for their youth, and provide community-based services. Youth should be served as near to the community and in the least restrictive setting as possible. Youth should be removed from the community only when the community's safety or the youth's safety can no longer be assured.
 - ▲ Strong multidisciplinary, community, and regionally-based partnerships should create innovative and responsive juvenile corrections services for youth.
 - ▲ Communities should provide multidisciplinary assessments of a youth's needs to assure that the youth be placed in the most appropriate services.
 - ▲ Resources should be flexible and methods of serving our clients should change as youth's needs change.
 - ▲ Purchase-of-care treatment should be regionally-based and treatment services should meet the needs of local youth. The purchase-of-care treatment should be part of the regionally developed continuum of care.
 - ▲ The state should develop minimum standards of community-based juvenile corrections programs.
 - ▲ Services should be ethnically and gender appropriate.
 - ▲ The state should operate regionally-based juvenile corrections institutions for those youth who cannot be safely served in their communities. Regionally-based institutions give families and communities the ability to be regularly involved in the youth's rehabilitation and treatment.
 - ▲ Existing facilities should be used to achieve regionalization if possible. This will help us avoid drawn-out siting issues.
 - ▲ Whenever the risk is appropriate, federal funds should be used to help finance diversion, residential treatment, aftercare, and other juvenile corrections programs.
 - ▲ We should develop protocols between communities and CSD in determining whether youth are dependent or delinquent.
-

CHILDREN'S SERVICES DIVISION JUVENILE CORRECTIONS

Comparison of the Increase of the Violent Crime Population
with the Decrease of Burglary Population
(Close Custody 1985-91)



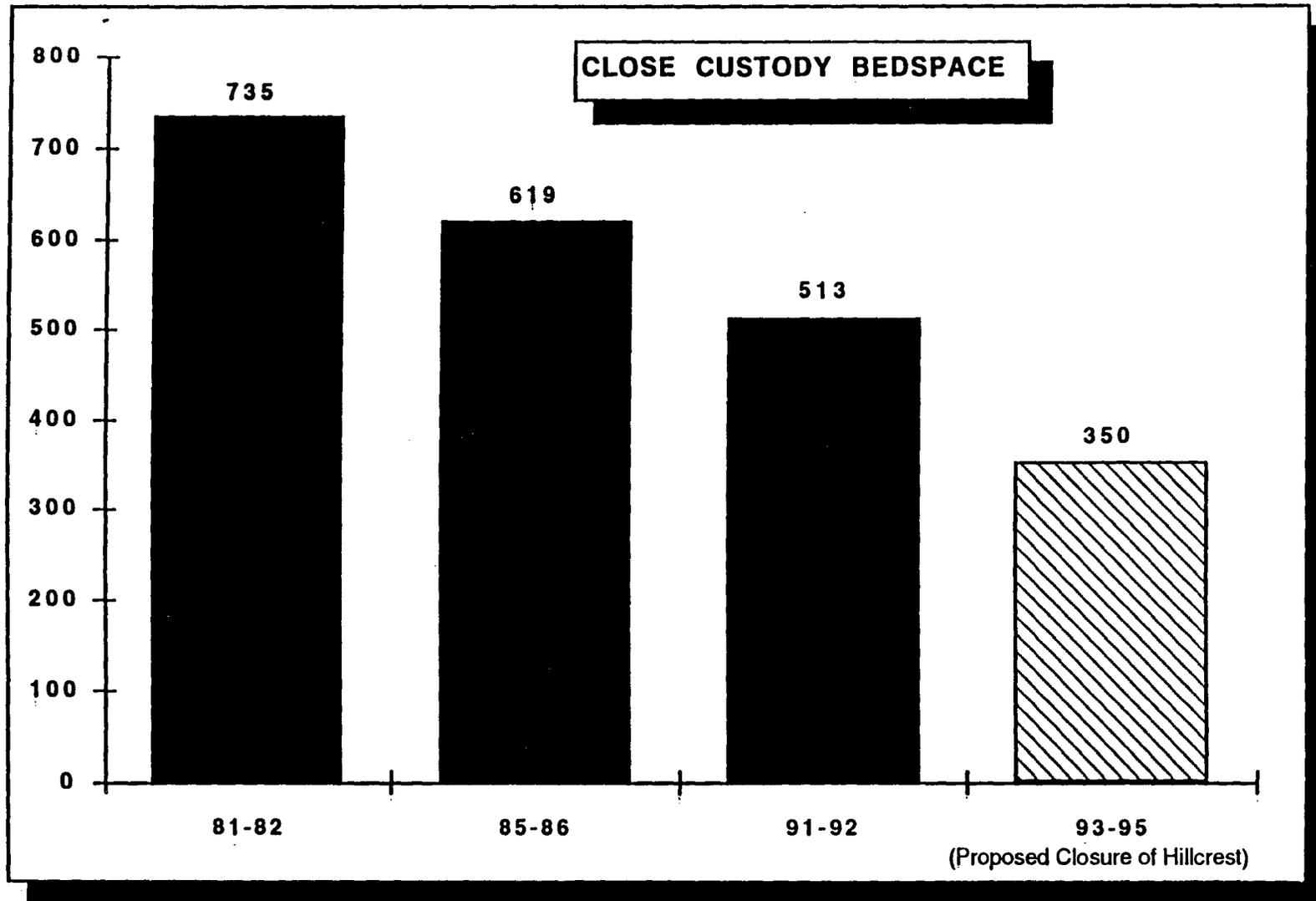
Selected Violent Crimes Include:

Rape I & II, Sex Abuse I & II, Sodomy I, II & III, Attempted Sodomy I & II, Incest
Arson I & II, Attempted Arson I & II, Reckless Burning, Murder, Aggravated Murder,
Attempted Murder, Criminally Negligent Homicide, Manslaughter I & II

Burglary Offenses Include:

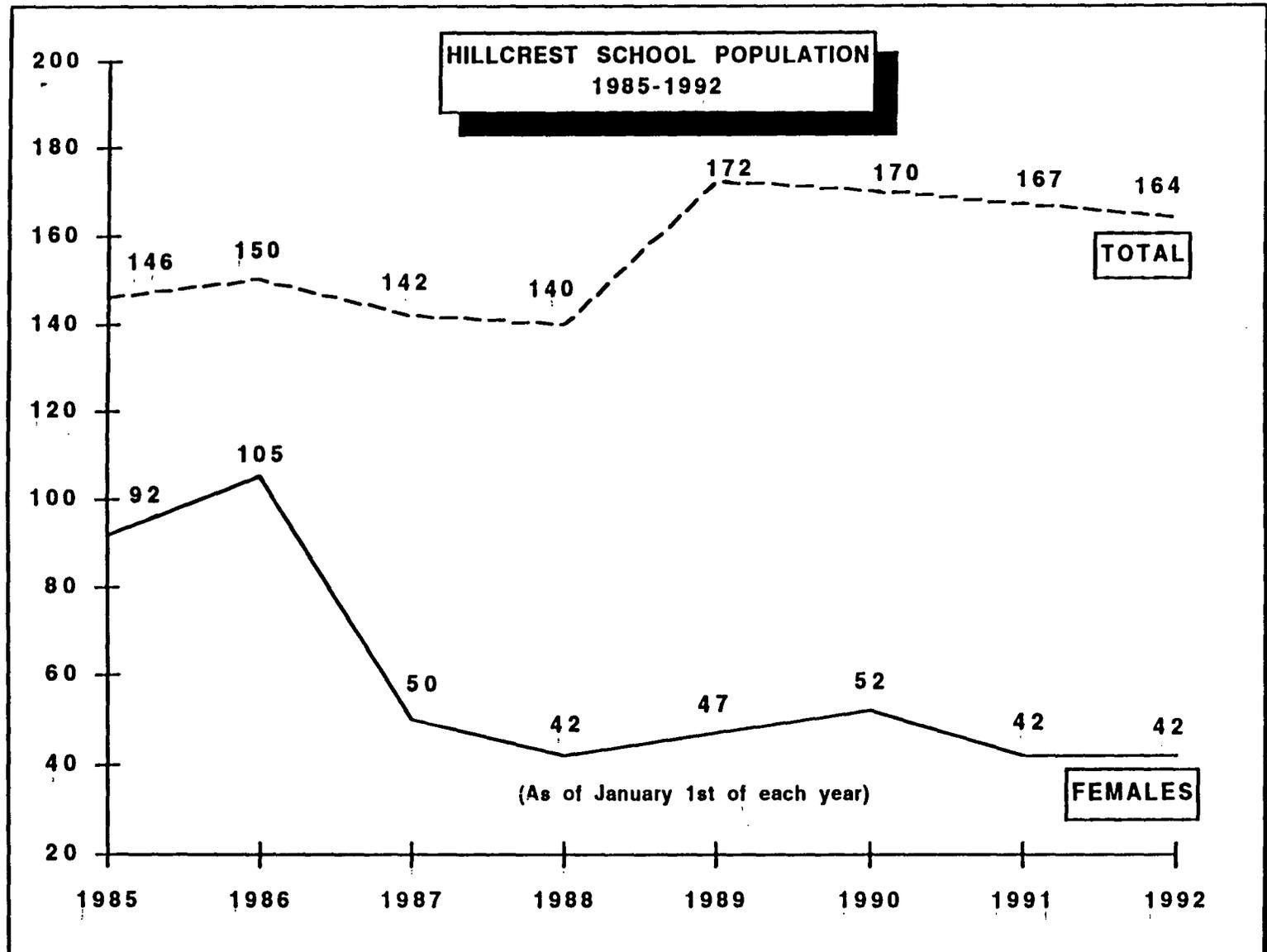
Burglary I & II, Attempted Burglary I & II

CHILDREN'S SERVICES DIVISION JUVENILE CORRECTIONS



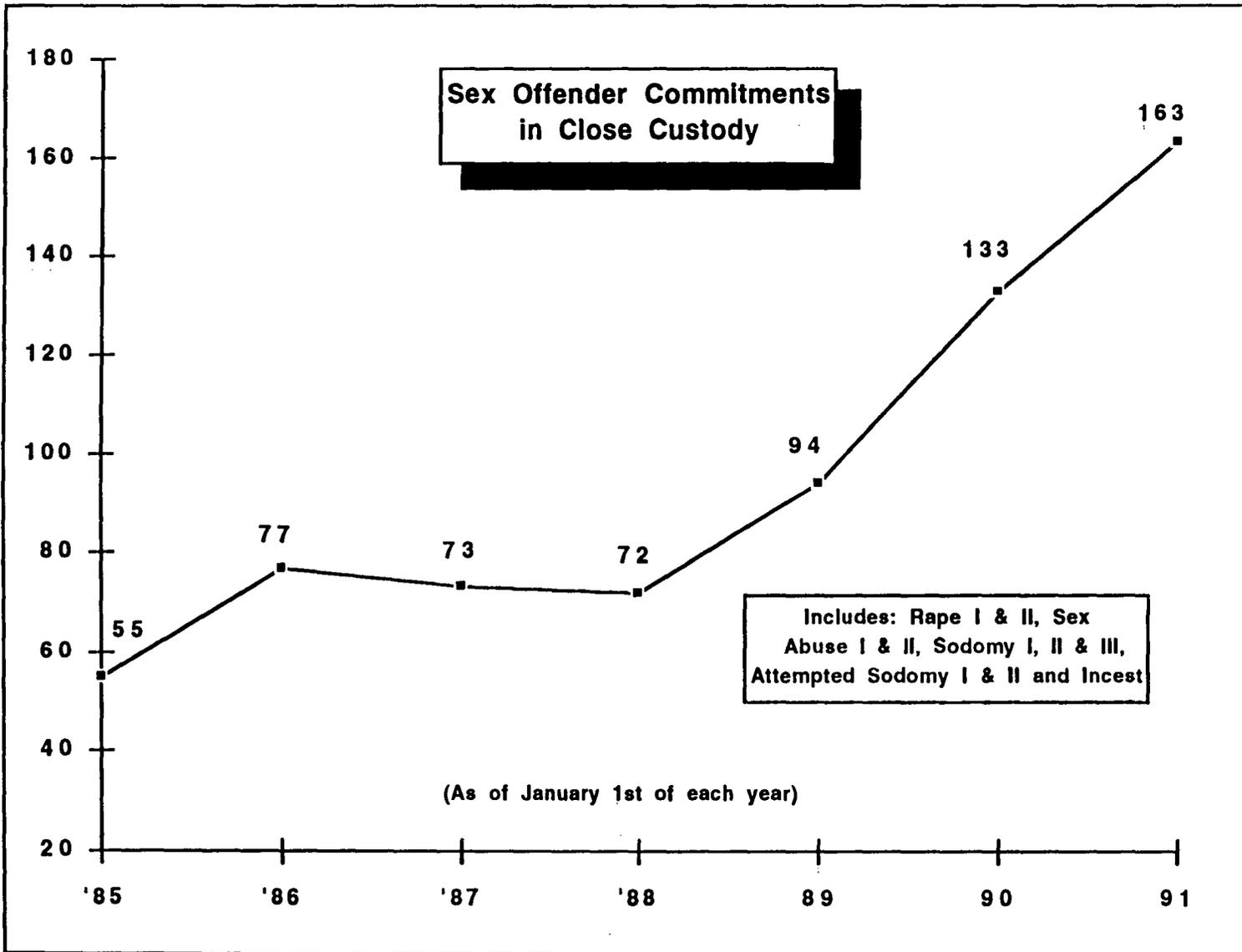
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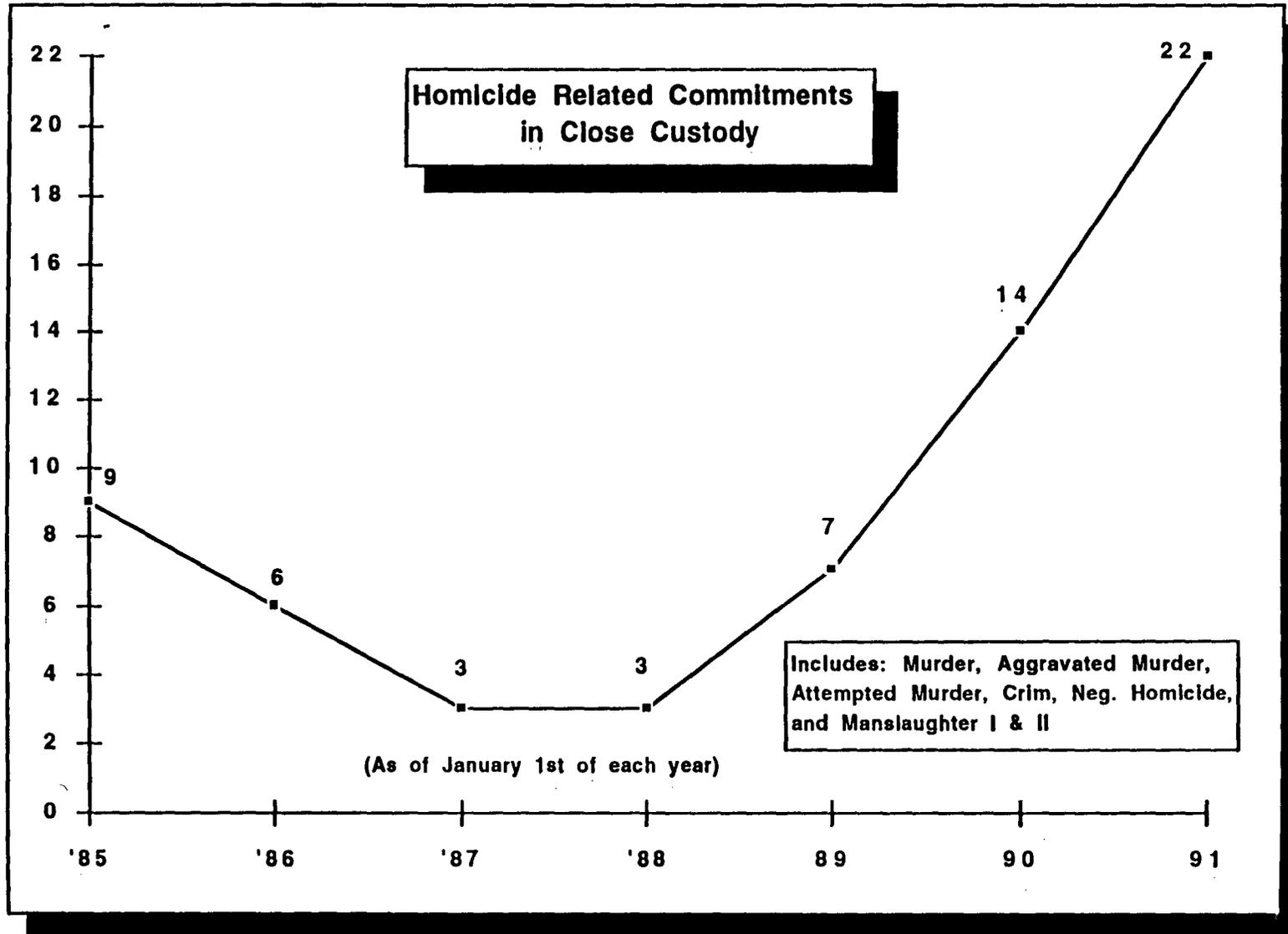
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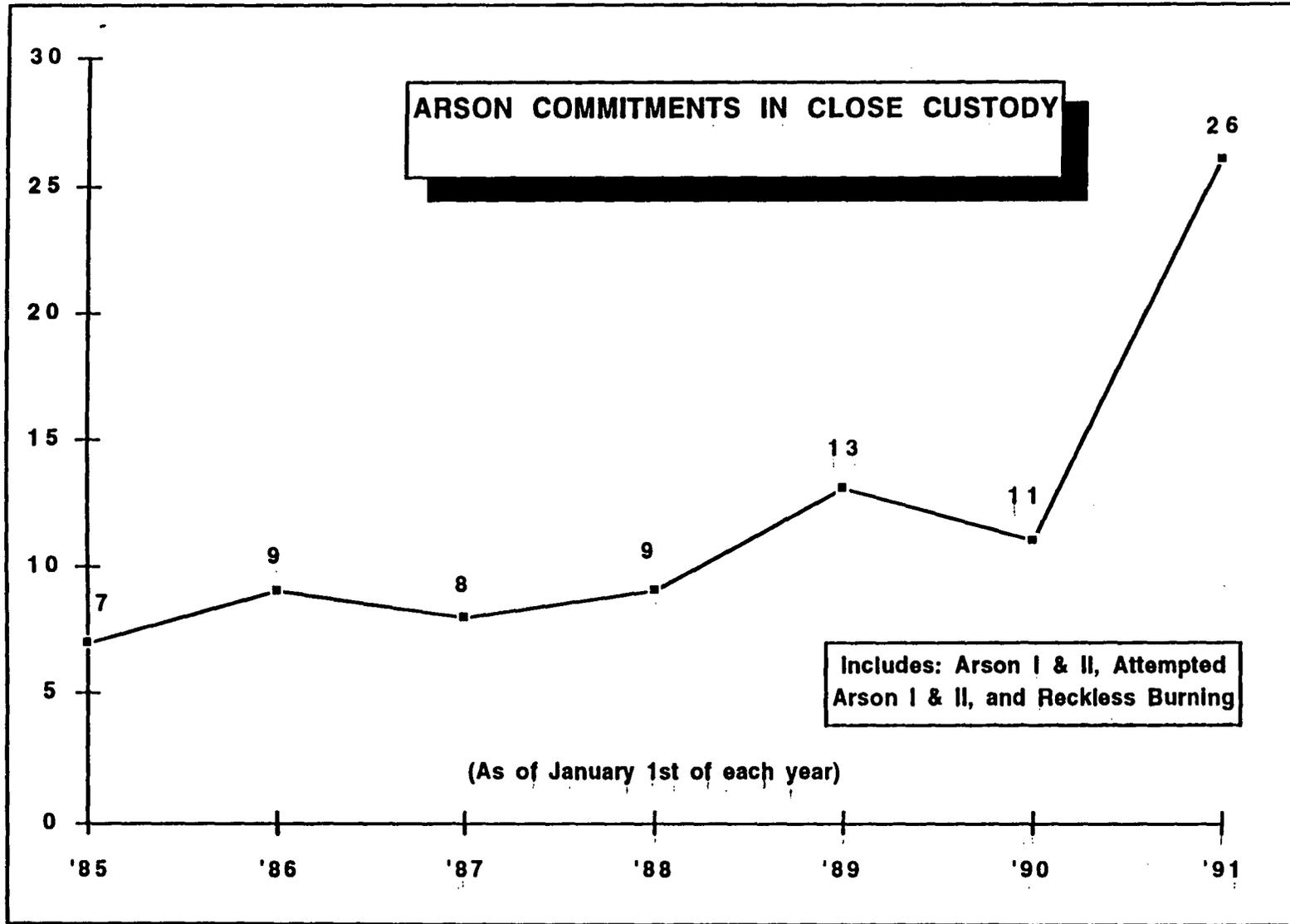
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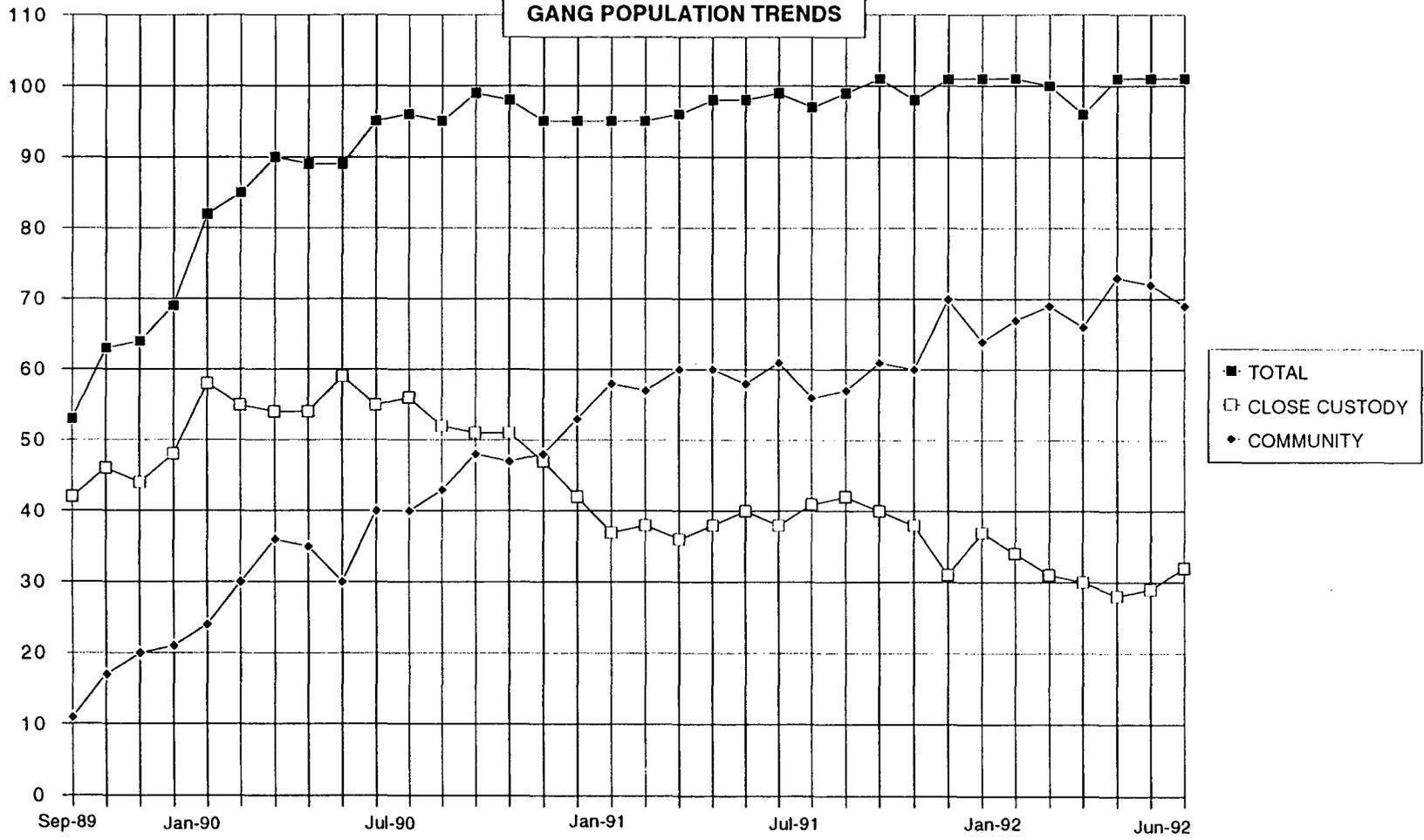
The number of youth residing in close custody for homicide related crimes has more than doubled since 1985.

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The number of youth residing in close custody for arson or arson related crimes has more than tripled since 1985.

GANG POPULATION TRENDS

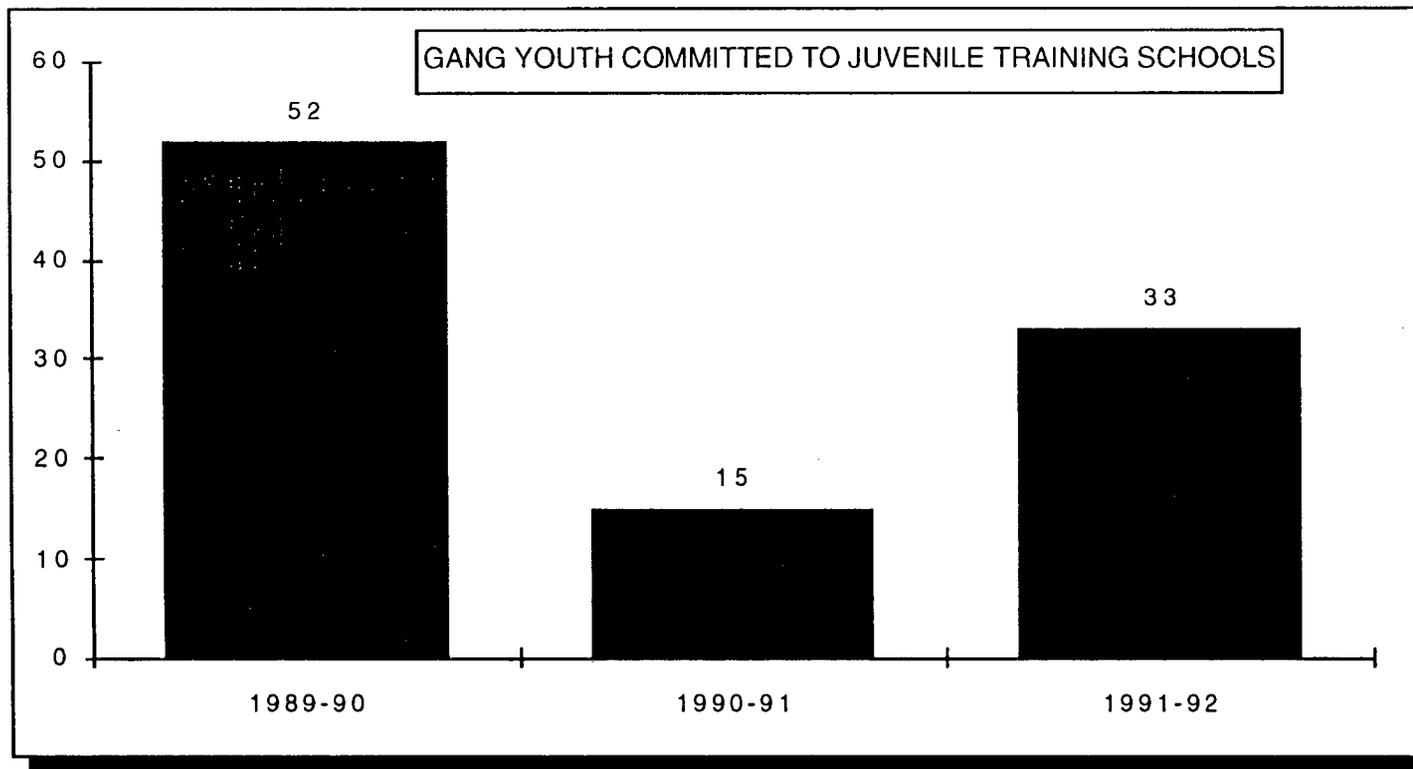


YOUTH GANG PROGRAMS

The Gang Transition Program, funded by the 1989 Legislature for \$600,00 and operated by CSD, began operation in September, 1989. Most contracts for services started in January, 1990. This program was designed to provide services to gang-designated youth being released from the training schools and camps. This program was continued at \$600,000 for the 1991-93 biennium.

The Legislature Emergency Board allocated \$1.1 million to Multnomah County to provide services to youth prior to training school commitment. This program began in July, 1990. This program was continued at \$2.2 million for the 1991-93 biennium.

Both of these programs have had a significant impact on the reduction in population of gang-designated youth in close-custody, while providing community-based services to this group.



Children's Services Division

Child Welfare Themes & Issues

Oregon's Children's Services Division is moving in the direction of providing better service to children at higher risk. The following themes and issues can be reflected in the proposed '93-'95 budget.

THEMES:

- Set clear service priorities. Everyone needs a better understanding of what CSD can and cannot do.
- Emphasize front-end services and strengthening families while working to protect children.
- A plan for permanency should be provided for ALL children in foster care.
- Support direct service; lower caseloads, more training, automation, streamline paperwork and increase worker time with clients.
- Refocus purchased services in the community to better meet the needs of children in CSD's system.

ISSUES:

- How can CSD be less intrusive, more respectful of parents, and involve families without placing children at greater risk?
- The roles of law enforcement and caseworkers have become blurred. How can we return to our social work roots focusing on helping families rather than on criminal prosecution? How can we establish a collaborative yet distinct roles in protective service assessments?
- How can CSD and schools work together more effectively? Are there ways to have a greater CSD presence in schools? Or should we conduct fewer interviews on school premises? Should schools be the place of first contact or should CSD try to make first contact with families at their home?
- How can CSD return children to their homes more quickly while still ensuring their safety? When children cannot be returned home, how can CSD more quickly develop other permanent placement alternatives?

BUDGET: PACKAGES CHART

<p style="text-align: center;">PACKAGE #1</p> <p style="text-align: center;">Strengthen families</p> <ul style="list-style-type: none"> ■ Add 45 case carrying/in home staff ■ 4 community consultants ■ 1 program technician ■ 1:16 caseloads <p style="text-align: center;">COST: \$7.8 million Total Funds</p>	<p style="text-align: center;">PACKAGE #2</p> <p style="text-align: center;">Permanency for all kids in foster care</p> <ul style="list-style-type: none"> ■ Reassign 39 FTE to Permanent Planning for all kids 1:22 ratio ■ Double permanent planning consultants ■ Maintain current level family treatment (purchased) ■ Contracts with FPA for recruiting foster parents <p style="text-align: center;">COST: \$4 million Total Funds</p>
<p style="text-align: center;">PACKAGE #3</p> <p style="text-align: center;">Consultants – Education/Training</p> <ul style="list-style-type: none"> ■ Add 44 consultants to support caseworkers ■ No reduction in supervisors <p style="text-align: center;">COST: \$5.1 million Total Funds</p>	<p style="text-align: center;">PACKAGE #4</p> <p style="text-align: center;">Level 5 & 6 Buy Back</p> <ul style="list-style-type: none"> ■ Level 5 – physical abuse ■ Level 5 and 6 – FSAT ■ Level 6 – behavioral problems ■ Level 5 and 6 – emotional abuse <p style="text-align: center;">COST: \$13.4 million Total Funds</p>

CHILDREN'S SERVICES DIVISION

Child Welfare Services 1991-93 estimated

ADCC means Average Daily Case Count
ADP means Average Daily Person Count

VULNERABILITY LEVEL	FAMILY SUPPORT & TREATMENT	FOSTER CARE	RESIDENTIAL TREATMENT
1 Families in which child fatalities have occurred; severe physical abuse; abandoned/orphaned children; life-threatening neglect; child in severe danger to self; severe familial sex abuse.	252 ADCC	1,110 ADP	160 ADP
2 Frequent/sequential abuse ages 0-12; imminent danger to harm others ages 0-12; familial sex abuse ages 0-12.	404 ADCC	397 ADP	52 ADP
3 Severe emotional abuse ages 0-12; chronic neglect that could escalate ages 0-12; familial sex abuse ages 13-17; severely emotionally disturbed or MR/DD child needing residential treatment.	885 ADCC	1,054 ADP	201 ADP
4 Moderate emotional abuse ages 0-12; several emotional abuse or frequent physical abuse ages 13-17.	98 ADCC	190 ADP	14 ADP
5 Nondelinquent child danger to property ages 3-12; mild physical or emotional abuse ages 0-12; sex abuse victims ages 0-12.	633 ADCC	132 ADP	13 ADP
6 Chronic acting out, non-delinquent ages 3-12; moderate emotional abuse ages 13-17; sex abuse victims ages 13-17.	546 ADCC	115 ADP	37 ADP
7 Chronic acting out and neglect; non-delinquent; ages 13-17.	2,183 ADCC	433 ADP	253 ADP
8 Custody disputes, domestic violence, truancy, teen parents, head lice, homeless families.	Not served	Not served	Not served
✓ TOTAL	5,001 ADCC	3,431 ADP	730 ADP

Meeting Date: DEC 15 1992

Agenda No.: B-2

(Above space for Clerk's Office Use)

AGENDA PLACEMENT FORM
(For Non-Budgetary Items)

SUBJECT: DOR PERFORMANCE REVIEW AUDIT

BCC Informal December 15, 1992 BCC Formal December 17, 1992
(date) (date)

DEPARTMENT Environmental Services DIVISION Assessment & Taxation

CONTACT Janice Druian TELEPHONE 248-3345

PERSON(S) MAKING PRESENTATION Jim Kenney, Department of Revenue

ACTION REQUESTED:

INFORMATIONAL ONLY POLICY DIRECTION APPROVAL

ESTIMATED TIME NEEDED ON BOARD AGENDA: 20 minutes

CHECK IF YOU REQUIRE OFFICIAL WRITTEN NOTICE OF ACTION TAKEN: _____

BRIEF SUMMARY (include statement of rationale for action requested, as well as personnel and fiscal/budgetary impacts, if applicable):

This is a presentation of the results of the DOR Performance Review Audit of the Division of Assessment & Taxation. The report will include findings and recommendations in the following A&T areas:

- . Valuation
- . Exemptions/Special Assessments
- . Cartography
- . Tax Collection
- . Assessment Records
- . Data Processing

This audit is a requirement of House Bill 2338.

(If space is inadequate, please use other side)

SIGNATURES:

ELECTED OFFICIAL _____

Or

DEPARTMENT MANAGER Paul Yarbrough (SIGNED CONDITIONS)

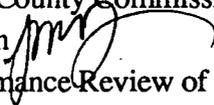
(All accompanying documents must have required signatures)

CLERK OF COUNTY COMMISSIONERS
1992 DEC - 8 AM 11:04
MULTNOMAH COUNTY OREGON

Memorandum

Multnomah County
Division of Assessment & Taxation

Mon, Dec 7, 1992; 8:48 AM

TO: Multnomah County Commissioners
FROM: Janice Druian 
SUBJECT: DOR Performance Review of A&T

Attached is the performance review conducted by the DOR, (as required by HB 2338).

We just received our copies this morning and will prepare a response that should be in your offices by Friday. We are not required to respond for several weeks, but I thought it would be more meaningful to you if you received a copy of our response concurrent with the report.

Unfortunately due to some delays, the report from the DOR only arrived today. Therefore it will take us 3-4 days to complete a response. This should be in your hands with sufficient time for a review prior to the presentation to the Board on December 15. I thank you for your patience.

December 3, 1992

The Honorable Gladys McCoy, Chairperson
Multnomah County Board of Commissioners
1021 SW 4th, Rm. 606A
Portland, OR 97204

Dear Commissioner McCoy:

Enclosed are your copies of the draft report of the Department of Revenue's Performance Review in Multnomah County.

Jim Kenney, Local Government Manager, and staff will meet with you December 15, 1992, to discuss the findings and the next steps in the process. Please feel free to contact this office if you have any questions prior to the meeting.

Barbara Swanson

Barbara Swanson, Supervisor
Special Programs and Training Services
Property Tax Division
(503) 378-3022

Attachment

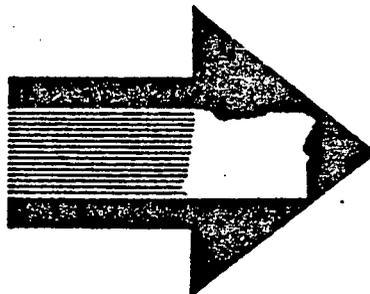
cc: Janice Druian, Director
Robert Ellis, Assessor
Kathleen Tuneberg, Tax Collector
Sherrill Rudolph, Board of Equalization



DRAFT

MULTNOMAH COUNTY

PERFORMANCE REVIEW REPORT



OREGON
DEPARTMENT OF REVENUE

MULTNOMAH COUNTY
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MULTNOMAH COUNTY PERFORMANCE REVIEW REPORT

INTRODUCTION

Purpose and Scope of Review

The Department of Revenue is charged by statute with cyclical review of county property tax programs to determine adequacy of performance and compliance. The six function areas addressed in the Grant Document process are evaluated: Valuation, Exemptions/Special Assessments, Assessment Records, Cartography, Tax Collection and Data Processing. These functions define the property tax system as it exists in your county.

Valuation procedures establish the base for assessments which generate local revenues.

Exemptions and Special Assessments include special programs created to qualify specific properties for reduction in tax liability.

Assessment Records refers to the processes which control maintenance, retrieval and work flow of assessment and appraisal documents.

Cartography is your local mapping program ensuring accurate property identification.

Tax Collection and Distribution describes the final steps in delivering revenue to districts and, subsequently, services to local taxpayers.

Data Processing refers to that part of your program providing support to all these areas.

Evaluation criteria emphasize compliance levels achieved by availability and use of resources, procedures, policies and guidelines. Team members use standard procedures published in the Performance Evaluation Procedures Manual. Compliance is measured by conformance to Oregon statutes and rules. However, for those specific functions which the county governing body has stated to be out of compliance in their most recent Grant Document, the plan for compliance becomes the standard. The reviewers will evaluate those functions within the context of the plan to determine if the written plan is being followed.

The department's evaluation focuses on the results of county activities. To the extent an internal procedure or process created an adequate result, no major concern is identified. Major concerns are those with potential to create inequity and lack of uniformity, which result in unfairness in taxation among property owners. We

include recommendations for corrective actions for any major concern described.

Preliminary Meeting

Richard Munn, Director, met with the Multnomah County Board of Commissioners April 9, 1991, to discuss the study. The commissioners agreed with the scope of the department's study. They provided work facilities for the team in the county office.

Review Staff

Department staff participating in this study consisted of:

- A.J. Kenney, contact person for county officials;
- Gary Wallace, Northwest Region Manager, acting as the Field Team Leader of approximately twelve members; and
- Barbara Swanson, review coordinator for the field team.
- Team members from all program areas: Appraisal & Compliance, Finance & Taxation, Personal Property, Exemptions & Special Assessments, Cartography and Data Processing.

Statement of Status of County Program:

Multnomah County taxpayers are well served by a competent and professional Department of Assessment and Taxation.

In general, Multnomah County's Residential Valuation, Assessment Records, Cartography, and Tax Collection and Distribution Programs function efficiently and effectively. Adherence to statutes, rules, and accepted procedures is uniform and consistent with only minor issues.

The only programs where concerns were identified and improvement is needed are commercial, industrial, personal property, sales ratio, Board of Equalization and exemptions. These concerns are briefly mentioned below and will be discussed in further detail in this report.

1. The Commercial Program, due to a history of understaffing, developed accelerated methods which did not provide sufficient documentation and support. Inventory records are not always accurately maintained. The supervisory review process needs strengthening. Appraiser cross training and specialization should be expanded.
2. Industrial Program is not properly applying or documenting the cost approach for machinery and equipment and has no appraisal review standards.
3. On approximately 1,400 accounts (+/- 5% of the total), the personal property program recalculates the total

account with a composite factor instead of recalculating itemized assets annually using appropriate depreciation schedules. Written policies and procedures for processing returns need to be improved.

4. Generally, the ratio program meets basic sales ratio study requirements, however, the sales ratio program does not document ratio conclusions. In addition, the final conclusions are sometimes arrived at through methods not approved by the Department of Revenue.
5. Exemption Program is suffering from a lack of written procedures and granting of exemptions without full documentation which may result in incorrect exemptions. File documentation is incomplete and staff assigned to this program is inadequate.

Summary of Recommendations:

1. Further develop a commercial reappraisal program that documents base standards, written appraisal procedures, accurate inventory records, and a viable review program. Cross training and specialization should be considered where appropriate.
2. A consistent and documented approach to valuing Industrial machinery and equipment needs to be developed. Use a common data source to develop trend factors and depreciation schedules.
3. Recalculate values for all items of personal property annually using applicable Department of Revenue value and depreciation schedules. Develop written procedures for return processing and provide staff training in valuation.
4. The sales data analyst should follow accepted procedures for selecting and documenting ratio conclusions.
5. Reorganize the exemption program to ensure that adequate records, procedures, and staffing are in place. Training in proper qualification and field review of exempt properties needs to be conducted.

NOTE: Multnomah County's review took place in Spring 1991. Since that time the county has made great strides in making improvements to their programs. Throughout this document the reader will find notations acknowledging the county's efforts. These improvements and changes are on-going.

SPECIFIC RESULTS

I. Valuation Function

The valuation of real and personal property forms the basis for property taxation. Both land and improvements must be valued consistently to ensure property owners are fairly assessed and taxed. For that reason, it is imperative that the standards of equity and uniformity be maintained by adherence to accepted appraisal policies and procedures.

A. Procedure I: Preappraisal Set-Up:

Preappraisal set-up is a series of studies made for each major class of property by the assessor to establish uniform standards for valuing large numbers of properties. Each of these studies must be based on local market information. The success or failure of the reappraisal itself depends to a large degree on the validity of the base that is established in the preappraisal set-up.

The Department of Revenue establishes standards for preappraisal set-up and provides both data and guidelines to county assessors. An adequate preappraisal set-up includes studies establishing base land values for each class of property, identifies typical examples of improvement classes and amount of depreciation that can be expected depending on the age of the improvement. Additional studies identify what changes to base values the market recognizes; for example, adjustment for size, location, view or, in the case of commercial property, vacancy and expense rates.

NOTE: Computer Assisted Appraisal Program Procedure

Automation provides many counties with capability to value residential property more efficiently through a Computer Assisted Appraisal Program (CAAP). Although values are electronically generated, standards and guidelines for CAAP are the same as for any residential appraisal program. The county makes market-based studies for the appraisal area, maintains electronic appraisal inventory records, conducts field reviews and verifies equity and uniformity of final values. In addition, the county must submit an annual CAAP plan to the Department of Revenue for approval prior to commencing the annual appraisal program.

When the Department of Revenue conducts a Performance Review of any county, the review, by rule, must include the annual CAAP review and report. The review team examines each step of the CAAP program for compliance with statute and rules according to the valuation procedures described in this report.

Because the timing of this review was advantageous, the annual CAAP review and report were incorporated in this study. The findings and recommendations for residential property discussed below in

Reappraisal Set-up and Review of Completed Appraisals were part of the CAAP report. Northwestern Region Field Office has discussed the findings for the residential program with the county and supervisory staff. (A copy of the CAAP report and transmittal letter to the Multnomah County Director of Assessment and Taxation is included in the Addenda to this report.)

Findings and recommendations for other property classes were developed from additional review and field study during the regular procedures for this performance review.

Team members reviewed the county's preappraisal set-up for January 1, 1991 for completeness, quality of analysis and support for conclusions for residential, commercial and other property classes. They looked for sales confirmation procedures, market data supporting adjustments, proper classing and sufficient numbers of benchmarks, correct development of factors and rates, and many other technical applications.

1. RESIDENTIAL PROPERTIES:

The residential category includes improved and unimproved properties for single family residences, floating properties, condominiums, attached housing, manufactured housing (mobile homes), and rural/farm.

SINGLE FAMILY RESIDENTIAL:

FINDINGS:

•The appraisal area for the year under review included portions of districts 5 and 6 which covers a large part of northeast Portland and the rural areas bordering on Highway 30 near Sauvies Island. Several neighborhood areas were established using data to identify unique market influences.

•Multnomah County taxpayers are well served by the Multnomah County single family residential appraisal program. It has gone from a Computer Assisted Appraisal Program that, a few years ago, resulted in values not allowed on the roll, to a new one of near-model status. The director and her staff are to be commended for the efforts they have made to attain a quality CAAP program. This is particularly notable considering the residential areas are very complicated and difficult to analyze. When the county completes its first six years under its renewed CAAP program in 1993, all residential properties will be within cycle.

•The quality of appraisal set-up studies and development of schedules for use by the appraisers is well done. The county is properly utilizing the necessary resources in the

preappraisal set-up. In addition, the high quality of their preappraisal set-up has streamlined their appeals workload.

- Sales used in set-up studies are confirmed and shared appropriately among staff.
- Local cost modifier studies are thorough and well done.
- Land sales are well analyzed and land schedules developed from the studies.
- Classification and depreciation benchmarks are developed and the appraisers are familiar with them.

MOBILE HOMES (MANUFACTURED HOMES):

Mobile homes may be found on rented space in parks or on individual parcels of land.

FINDINGS:

- Real and personal property mobile homes are assigned to one appraiser who is to be commended for the recent improvements made to this part of the county's program.
- Program strengths include:
 - An exceptional effort was made by the appraiser to get interior inspections.
 - The county updates its mobile home park inventory on an annual basis using 113s, new registrations, and park and court reports requesting name and unit changes.
 - Classification is uniform. The appraiser used a combination of Department of Revenue cost factor books and Kelly Blue Books as a basis for classification.
 - A depreciation schedule was developed through spreadsheet analysis and was uniformly applied.
- Although preappraisal set-up studies were made, some weaknesses were observed.
 - No class or depreciation benchmarks were developed at the time of the review, however, they were developed for 1991-92.
 - Sales were displayed using a spreadsheet but analysis was incomplete. The study lacked individual sales analysis sheets showing classification, confirmation, and

other adjustments used to arrive at each indication of remaining percent good. The county did this for 1991-92.

RECOMMENDATIONS:

- The county must crosstrain appraisers in mobile home appraisal instead of relying on only one appraiser. This will ensure continuity. The county has agreed to begin this process in appraisal year 1992-93.
- The county should continue establishing class and depreciation benchmarks.
- The county should continue developing individual sales analysis sheets for each sale used in the depreciation analysis spreadsheet.

CONDOMINIUMS/ATTACHED HOUSING:

Condominiums are individual units in a multi-unit structure. They are owned in fee simple with an undivided interest in common areas. Attached housing (sometimes called rowhouses) is attached dwellings that have architectural unity. The owner holds fee simple title to the unit and the land under it.

FINDINGS:

- Multnomah County has approximately 162 condominium developments, containing 7,000 units. At the time of the review, one appraiser, who was very knowledgeable of the market, was responsible for condominiums and attached houses. They are reappraised on a six-year cycle. Since the review, this area has been made a part of the regular residential set-up responsibilities.
- The county is currently using the market approach to establish values. The appraisals appeared to be completed in a uniform manner. However, no documented market studies were conducted to establish adjustments for base unit values, time, location, view, size, or other relevant features.
- A base land value was developed for attached housing but there was no documentation for the adjustments applied to the base or site development.

RECOMMENDATIONS:

- The county must crosstrain appraisers in condominium and attached housing appraisal instead of relying on only one appraiser. This will ensure continuity.

- The county needs to establish benchmarks and documentation for market adjustments.

- The county must ensure that documented market studies are conducted to develop time trends and value adjustments for condominiums and attached housing.

FLOATING PROPERTIES:

Floating home properties, sometimes called houseboats, are connected to moorages along the rivers in Portland. Some moorages are leased while others are owned. The improvements are supported by either log or concrete float systems and may also include separate swim floats and boathouses. These homes range from simple one-level structures of a few hundred square feet, to complex multi-storied homes.

FINDINGS:

- At the time of this review, no preappraisal set-up has been established.

RECOMMENDATIONS:

- A documented preappraisal set-up has been established and is being implemented. Considerable improvement has been made in preappraisal procedures for July 1, 1993.

RURAL PROPERTIES:

Rural/farm includes farmland, farm buildings, and farm residences.

FINDINGS:

- One portion of the preappraisal set-up was developed this year and was reviewed by the Department of Revenue. This included a time trend analysis, land study and schedule, an site development study, and class benchmarks for improvements.

- The land schedules were inconsistently applied during the benchmarking process.

- The appraisal cards did not identify which schedule was being used. Neighborhoods were not clearly identified and the application of the adjustments were difficult to follow in the field.

- One supervisor and his crew have been consistently late in completing their preappraisal set-up.

- Because of the county's inability to complete their rural studies on time, it has been very difficult for the Department

of Revenue to review the rural program. Because the rural program was developed so late for this reappraisal cycle the depreciation schedule from the previous reappraisal cycle was used. There is no assurance that the depreciation schedule was appropriate for the current reappraisal cycle.

RECOMMENDATIONS:

- The preappraisal set-up for each crew must be completed on the same timeline.
- The land schedules must clearly identify the neighborhoods to which they are to be applied.
- Each appraisal card should identify which schedule was used.

MULTI-FAMILY PROPERTIES:

Multi-family is defined as a building(s) containing two or more separate residential units. This includes a wide range of styles, designs and configurations from a two-unit duplex building to complexes over 100 units.

FINDINGS:

•Multi-family responsibilities are divided between the commercial section and the residential section. Currently, the commercial section appraises all multi-family properties over 20 units while the residential section appraises all multi-family properties under 20 units. The division of appraisal responsibilities is based on appeal rights under the "gross error" rule (OAR 150-306.115 (3)(b) (1989) rather than how these properties relate to the market place.

•The residential staff conducted land studies, developed schedules, and set land benchmarks based on the potential number of units permitted by zoning. In addition, land values were analyzed by neighborhood.

In comparison, the commercial section collected and analyzed land data on a square foot basis. Land schedules were not developed. However, the commercial appraisers valued land on a unit basis with no documentation as to how they connected the square foot analysis with the unit values used.

•A base appraisal date of July 1, 1990 was formally set by the residential staff, while a base appraisal date of January 1, 1990 may have been assumed but not formally set by the commercial section.

•Neither section had a documented time trend adjustment study.

•The county's developed land schedules did not recognize the difference between vacant and improved land.

•The residential staff used Gross Rent Multipliers to establish values. A Gross Rent Multiplier study was conducted showing analysis, graphs, and conclusions. However, no documented study was made to determine economic rents for properties of differing size, age or condition. Rather, the economic rents used were based on the appraisers' knowledge of the market. A documented study to determine economic rents was done in 1991-92.

•The commercial section used the market approach, income approach, and multiple regression analysis to appraise the over 20 unit properties. A documented rent study was made to establish economic rents. Overall rates, gross rent multipliers and expense ratios were developed from market analysis. Property taxes are sometimes considered as expenses.

RECOMMENDATIONS:

•We recommend that the residential and commercial sections together develop a market study to determine an appropriate split between multi-family residential and multi-family commercial properties.

•The commercial section must develop a documented multi-family land study which recognizes the difference between vacant and improved land values.

•A documented base appraisal date should be used by both residential and commercial sections.

•The county must conduct a time adjustment analysis and adjust all data to a base appraisal date.

•The residential section should continue conducting economic rent studies.

•The commercial section must eliminate property taxes from their expenses. Property taxes must be considered as a portion of the capitalization rate and not as an expense for assessment purposes. The county has been doing this since the study was conducted.

2. COMMERCIAL PROPERTIES:

Commercial property includes both commercial and light industrial properties. Commercial property is real estate used for business purposes, e.g., office buildings, stores, banks, restaurants, and service outlets. Light industrial properties includes warehouses,

truck terminals, research and development facilities, and those that do not involve extensive machinery and equipment typically found in manufacturing-type industries. These properties are appraised in a similar manner as other commercial, income-producing properties and are not maintained on an annual basis using a Real Property Return. Compliance for the county's commercial program was measured against their 1990 Grant Document plan approved by the Department of Revenue (See Appendix, Example 1). This plan called for defining neighborhoods, expanding the support given to commercial appeals, and developing an appraisal program considering three approaches to value.

FINDINGS:

At the time of this review the commercial section was understaffed necessitating the use of accelerated mass appraisal techniques. The findings were as follows:

- Each appraiser does extensive data gathering, market analysis, and develops their own standards. This creates a duplication of effort.
- The county did not establish a base appraisal date.
- A documented time trend study was not conducted.
- No documented analysis, conclusions or schedules were developed for land except for the Mock's Bottom area (Example 2).
- No documented studies for land adjustments were made. Adjustments were based solely upon the appraiser's discretion (Example 2).
- Generally, one approach to value is used in each appraisal.
 - When the cost approach is used, there is no documented support for the local cost modifier, quality class and market depreciation benchmarks, and resulting schedules.
 - When the income approach is used there is incomplete development and documentation of spreadsheet analysis for base standards such as economic rents and capitalization rates (Example 3). There were no documented vacancy or expense rates. Any documentation existing was in the form of personal notes which are kept by each individual appraiser.
 - Taxes were included in the income-to-expense study rather than including a component for taxes as part of the overall capitalization rate. This has been corrected for the 1992-93 tax year.

•When using the income approach, there was no consideration given for personal property in the income stream, or in the overall rate.

RECOMMENDATIONS:

•The county needs to develop a market related preappraisal set-up program which establishes base standards considering three approaches to value.

•The county should continue to develop a training plan for all appraisers which includes courses in the use of mass appraisal techniques for income-producing properties. The county has requested the Department of Revenue to present a special course on this subject for county staff.

•To eliminate duplication of effort, we recommend the commercial chief appraiser assign the duties for preappraisal set-up to a team of experienced appraisers under the supervision of one of the commercial supervisors. Appraisal areas should be realigned and county wide appraisal of certain property types should be considered. Appraisers should specialize in certain property types when conducting the preappraisal set-up in order to eliminate duplication of effort and to ensure uniform standards are developed. The supervisors must develop timelines for completion and review the work regularly.

•A documented preappraisal set-up must be conducted before reappraisal begins.

•A base appraisal date must be established before beginning any preappraisal set-up.

•A documented time trend study should be conducted.

•Conduct a documented land analysis and develop a schedule of adjustments that recognizes the difference between bare and improved land.

•Development of spreadsheet analyses used in the income approach should be brought to a base standard conclusion. This study should be fully documented and made available to the entire staff.

•The county should continue its newly adopted policy of including taxes as a component of the capitalization rate when considering gross leases rather than being included as an expense for assessment purposes.

•Personal property should be considered when analyzing commercial sales.

•The county should continue with its plan to develop a computer assisted appraisal program for income producing properties, which considers the three approaches to value. This program must meet Department of Revenue requirements and be approved before implementation.

B. Procedure II: Review of Completed Appraisals

An important procedure for each mass appraisal program is Review of Completed Appraisals. The Department of Revenue evaluated a sample of completed appraisals of residential, rural, commercial, and industrial properties. The three issues that were reviewed were: 1) accuracy and completeness of appraisals, 2) uniformity and equity of completed appraisals, and 3) the county's review program. The properties were checked for completeness and equity and uniformity of application. The review program was analyzed to determine if appropriate staff conducted the review, if enough time is allowed, and whether adequate procedures exist to ensure review is consistent.

The purpose of field review is to ensure each staff appraiser values property on the same basis. The reviewer looks for consistent application of land values, uniform classification and depreciation of improvements and appropriate adjustments to base values. Such reviews are generally conducted by the chief appraiser or another experienced lead appraiser not directly involved in the original appraisal.

For those counties valuing residential property under a Computer Assisted Appraisal Plan (CAAP) field review becomes especially critical to verify that computer generated values are uniformly achieving market values. Findings discussed below for residential properties were identified in the 1991 CAAP study and have been discussed with the director and her staff.

1. RESIDENTIAL PROPERTIES:

FINDINGS:

- Department review of completed residential appraisals revealed county staff is doing a good job of following the benchmarks and schedules established in the preappraisal set-up.
- Continued effort is being made to physically inspect properties, resulting in more accurate inventory records.
- Management has established an adequate review program. Residential supervisors review completed appraisals for adherence to established base standards.

- The county has developed a computer program that reviews completed appraisals for gross errors.

MOBILE HOMES:

FINDINGS:

- Completed appraisals were accurate with base standards applied in a uniform and equitable manner.

FLOATING PROPERTIES:

FINDINGS:

•The county currently has between 1,550 and 1,600 floating property accounts based upon information received from the appraiser assigned to the floating properties program. The county developed a plan in 1990, as a part of the Grant Document, to bring all floating properties within cycle and this plan has been progressing.

•Staff turnover in this program has been a limiting factor in its progress.

RURAL PROPERTIES:

FINDINGS:

•Because completed rural appraisals are finished so late in the year, most of this work has not been reviewed by the rural supervisor.

•The classification of residential improvements and farm buildings was satisfactory.

•Depreciation was not uniformly applied (Example 4).

•Land schedules and adjustments were applied inconsistently (Example 5).

•Geographic boundaries were difficult to identify for each land schedule.

RECOMMENDATIONS:

•The chief residential appraiser should ensure that rural appraisals are finished in a timely manner and coordinated with the other supervisors and their crews.

•Depreciation schedules, land schedules and adjustments should be followed and applied uniformly.

•Geographic boundaries should be clearly marked and identified for each land schedule.

MULTI-FAMILY PROPERTIES:

FINDINGS:

- The residential section's multi-family appraisals were completed in a satisfactory manner.
- The residential appraisers consistently applied the benchmark guidelines and schedules for both land and buildings.
- The commercial section also followed their developed guidelines for the income and market approaches. Multiple regression analysis was used as a check against the other approaches.
- The commercial appraisers uniformly followed their economic rent schedule.
- Based on the review sample, it appears that uniformity exists in the appraisals of 20-and-over unit apartment complexes.
- The residential staff relied primarily on the use of gross rent multipliers to determine their final values. Although no economic rent study was documented for properties of differing size, age, condition, or other features, it appears the appraiser(s) had an adequate understanding of market level rents. The resulting values appear consistent.
- The commercial appraisers did not follow their land analysis which was developed on a square foot basis. Instead, they applied values on a lump sum unit basis. There was no documented conversion table of how they got from value per square foot to value per unit.

RECOMMENDATIONS:

- The residential section must develop a documented economic rent study.
- The commercial section's land values must be based on well documented units of comparison.

2. COMMERCIAL PROPERTIES:

FINDINGS:

Our evaluation of Multnomah County completed commercial appraisals included the review of six procedures.

1. Land Valuation
2. Property Classification
3. Improvement Valuation
4. Building classification
5. Income Approach
6. Quality Measures

• Inspection levels of properties are adequate.

• All neighborhoods, except for Mocks Bottom, revealed non-uniform land values (Example 2). Base land values differed from property to property with no supporting documentation. Adjustments applied for size, topography, and economic conditions were sporadic and lacked market support (Example 2).

• Because base standards were not developed it was difficult to measure uniformity and consistency among appraisers. Comparison between comparable properties indicated some non-uniformity does exist.

• The income approach is the primary approach used in the valuation of commercial properties. The appraisers are using short-cut methods which employ rents and expenses that are applied to a broad spectrum of properties, with undocumented appraisal judgment used to modify to some degree. For example, 5% vacancy and 7% expense rates were commonly applied but not supported by any documentation for specific properties.

• In several cases where the cost approach was used, the improvement valuation consisted of only one line at the bottom of the entire inventory card (Example 6).

• The supervisory review process needs to be improved. Each commercial supervisor reviews a sampling of their staff's work when time allows. This review is generally conducted by using their general knowledge of the appraisal area, rules of thumb and supporting data provided by the appraiser. Appraisal values are not measured against base standards.

• The county's ratio study of improved commercial sales listings in district one and six indicate coefficients of dispersion of 20 and higher. For the purposes of the ratio study, commercial and industrial properties are combined. This process may contribute to some extent to the higher coefficients. The Department of Revenue's Assessor's Ratio Procedures Manual indicates a coefficient of dispersion of 20 or higher reveals a lack of uniformity (Example 7). Ratio statistics after reappraisal do not indicate significant improvement in uniformity. A general improvement in the

commercial appraisal program should result in a lower coefficient of dispersion.

RECOMMENDATIONS:

- The county must further expand the use of proper mass appraisal techniques to value commercial properties.
- The inventory card should include a complete logical track record of how value was calculated.
- The county must write and implement adequate appraisal procedures.
- The county needs to establish a viable review program. Without documented base standards, it is difficult for the supervisor to determine whether uniformity and equity is being achieved.
- A sales ratio analysis of completed appraisals should be conducted by property type within the appraisal area, to ensure uniformity and equity is being achieved. The county has implemented this procedure for the 1991-92 appraisal year.

C. Supplemental Procedure III: Industrial Program

COST FACTORS:

FINDINGS:

•The appraisals reviewed by the industrial audit team did not demonstrate the correct (appropriate) use of cost factors. When cost factors were used in the appraisal they were applied inconsistently and without reference to their origin. The cost factors were not applied to all appraisals nor were they applied to all items in an appraisal. The resulting values from this type of appraisal methodology produce inequitable appraisals and assessments within the same class of property in the county and in the state.

RECOMMENDATIONS:

- The county develop and apply the cost factors uniformly in all appraisals and note their source.

METHODS:

FINDINGS:

BUILDINGS:

•The application of the cost approach to develop a value for the buildings, structures and yard improvements appears to be in line with accepted appraisal practices. The other approaches to value, the income approach and market data approach were not used on any of the appraisals included in the audit.

MACHINERY AND EQUIPMENT:

•The application of the cost approach is not in line with accepted appraisal practices. The county appraiser(s) apply cost increases randomly. This random application of the undocumented cost increase's results in inequities among appraisals within the county and state and within similar industrial groups. Appraisals lack documentation of cost factors applied to corresponding items in the appraisal and show arbitrarily compiled summary values within the appraisal. Many appraisals have no cost factors applied to the machinery and equipment regardless of age. There is no reference to the source of the cost increases when applied nor is there any reference to any indexes. i.e. Quarterly, Yearly etc.. In general, documentation of reproduction cost new values for machinery and equipment if calculated, is non existent.

RECOMMENDATIONS:

•The county should develop a consistent approach to value the machinery and equipment for the industrial property in the county. This could be accomplished by using a common data source to develop trend factors and depreciation schedules.

PERSONAL PROPERTY:

FINDINGS:

•The methodology used to value personal property is in line with accepted appraisal practices. The county personal property schedules are applied correctly when the property is correctly identified. Correctly classifying items as] real or personal property appears to be a chronic problem in the industrial valuation section.

•Another problem would be with the annual maintenance appraisals of certain personal property accounts that employ "averaging" depreciation schedules and adjusting for additions and deletions.

RECOMMENDATIONS:

- Identification - The county should initiate training for the industrial appraisers to correctly identify, and classify personal property as opposed to real property machinery and equipment.
- The method of "averaging" should be reviewed and better documentation and instructions should be developed to assure equitable assessments are applied to all taxpayers in this class.

DEPRECIATION:

FINDINGS:

•Depreciation for the industrial appraisals in Multnomah County is estimated using straight line depreciation and the depreciation schedules in section 97, page 4, Buildings and Structures, Commercial Properties, and section 97, page 6, for Furniture and Fixtures of Marshall Valuation Service.

The depreciation schedules published by Marshall Valuation Service are based on age-life with basic guidelines for determining remaining economic life according to industry.

The schedules (Marshall) accurately reflect market conditions for mass appraisal purposes. The application of those schedules by the county does not reflect market conditions.

RECOMMENDATIONS:

- Develop a more consistent method of applying depreciation to all types of industrial property.
- Depreciation schedules, as with the trend factors, should be developed and applied consistently throughout the industrial appraisal program. They should be used as a guideline for the physical depreciation that occurs with normal use of buildings and structures, and machinery and equipment. They should be used in conjunction with average useful lives so as to reflect market conditions as closely as possible. Selected depreciation schedules, which measure physical depreciation, should project wear and tear to the subject property which is considered normal for that particular industry in general. They should be applied industry wide. The schedules (physical depreciation) should not include any functional or economic obsolescence. This should be measured separately.
- Functional Obsolescence should be measured and shown separately along with any factors used in making the calculation and observation.

•Economic Obsolescence, as with functional obsolescence, should be measured and shown separately along with the documentation supporting the calculation and observation.

COMMERCIAL FACILITIES UNDER CONSTRUCTION:

FINDINGS:

•Cancellation of Assessments (Commercial facilities under construction) are documented and correctly reviewed and evaluated to determine if the application meets all the eligibility requirements outlined in Oregon Statutes and Administrative Rules. This would include filing deadlines.

REVIEWS:

FINDINGS:

APPRAISAL REVIEW:

•Multnomah County did not have a current industrial appraisal review procedure. In previous years the appraisers indicated that any reviews of industrial appraisals were done by fellow industrial appraisers. There are indications that industrial appraisals were not reviewed at all. Remedial action has been taken to review the appraisals done for the 1991 appraisal year and this review was taking place at the time of our audit.

RECOMMENDATIONS:

•Incorporate an industrial appraisal review process.

D. Procedure IV: Staffing and Six-Year-Cycle:

Maintenance of a six-year appraisal cycle is the cornerstone of equity in taxation for Oregon property owners. Property is required to be physically appraised at least once every six years. Failure to stay on the cycle with appraisals creates serious problems with the appraisal inventory and value. Changes that affect value are not tracked when property is not periodically reviewed.

Maintenance of the six-year cycle depends upon arrangement of properties into appropriate areas, establishment of production standards, a staff properly trained in mass appraisal techniques, and the optimum use of available resources. In addition, the appraisal staff must be at an appropriate level to maintain compliance with Oregon's property tax law.

Staff requirements extend beyond positions or production standards, although those are important elements. Experience and training,

clearly defined work plans and assignments, adequate supplies and staff support all contribute to standards for adequate staffing. The number of staff required in the county's office will vary, depending on the number of accounts to be appraised, the type and complexity of accounts, physical area to be covered and even climate.

RESIDENTIAL:

FINDINGS:

•Performance for the residential program was measured against their 1990 approved grant document. The plan called for hiring eight additional appraisers and two supervisors. Hiring would commence immediately and conclude October 1991. This goal has been reached with a full staff of 24 appraisers, 4 supervisors and a chief appraiser. Their appraisal goal is to complete and maintain one maintenance cycle each year and be back on a six-year cycle by 1996. This goal has also been realized in part.

•Current staffing is in accordance with the 1990 Grant Document. With estimated growth in new construction and appeals, work load increases could cause staff levels to fall behind quickly. Maintaining adequate staff levels is necessary to support a six-year cycle.

COMMERCIAL:

FINDINGS:

•Staffing may be below minimal levels in the commercial section. However, it is difficult to evaluate the section's production capability because of the high learning curve associated with new, inexperienced appraisers and the heavy appeals workload. Staffing needs can be better assessed after the recommended procedural changes are implemented.

•The county has been actively seeking experienced commercial appraisers with limited success. They have under-filled two appraiser positions with appraiser technicians. The intent of the county was to provide on-the-job training which would allow them to gain enough experience to take the state registration exam. The on-the-job training received does not adequately teach proper mass appraisal techniques.

•The county is out-of cycle in its commercial appraisal program as a result of inadequate levels of experienced and adequately trained commercial appraisers.

•The county generally defends only a portion of its commercial property appeals at the board of equalization although the

county's 1990 Grant Document plan identified increased participation at the board level.

- An increasing number of commercial staff is defending appeals at the Department level.

- The county does not have an appraiser classification system which recognizes increasing levels of expertise. This impacts Multnomah County's ability to attract and retain the more qualified appraisers. In addition, it discourages cross training of residential appraisers in commercial techniques.

RECOMMENDATIONS:

- The county should review its salary schedule and classification structure with those of surrounding counties. The schedule should provide for senior appraisal positions and compensation for additional expertise needed for appraising the more complex and sensitive types of properties.

- The county needs to continue its efforts to hire experienced commercial appraisers, preferably with a mass appraisal background. If experienced commercial appraisers cannot be hired, commercial vacancies should be filled by highly experienced residential appraisers.

- Nonregistered appraiser technicians should continue to receive fundamental training in mass appraisal.

- The county should encourage cross training of all appraisers in commercial appraisal. This would provide the commercial section with another source of applicants experienced in mass appraisal and also provide an avenue for appraisers to develop professionally.

- Developing a documented commercial appraisal program will support an adequate defense of appraisals, and result in reduced preparation time for board appeals.

E. Procedure V: Maintenance Program

The county's maintenance program refers to a variety of ongoing valuation tasks that occur in addition to the regular appraisal cycle. Generally, a maintenance program consists of appraising new construction, revaluing segregations and consolidations of property, and processing applications for reappraisal because of destruction of property.

The most resource intensive of these tasks is identification of new construction that existed on the assessment date. Discovery of new construction should not be a hit-and-miss operation. Rather, a well organized discovery process is needed for checking building

permits and noting construction during field work. Written procedures and specific staff assignments will ensure that the county properly assesses all new construction for each year's roll. Additional required appraisal tasks include appraising property destroyed by fire or Act of God, property under application of historic designation, or property to be revalued because it has been divided or consolidated with another account.

The Department of Revenue's team reviewed the maintenance program to determine if the county uses correct procedures for these tasks, including timeliness of applications, as applicable, use of correct appraisal dates, accurate values and completion of the processes in time to finalize the assessment roll. Our review concluded the quality of work in the appraisal maintenance program is adequate.

RESIDENTIAL:

FINDINGS:

- With one exception, a complete and comprehensive discovery program is in place to identify new construction and destroyed property. There is some concern with the ability of Multnomah County to receive copies of all building plans issued in the City of Gresham.
- New construction is valued timely and uniformly with surrounding neighborhoods. This is achieved through close supervisory review, in spite of the fact that there were no base standards for the appraisal districts prior to 1987.
- Segregations, consolidations and other required appraisal tasks are handled timely and accurately.

RECOMMENDATIONS:

- The county should coordinate with Gresham's city management to ensure they have access to all building plans.

FLOATING PROPERTIES:

- Since the time of our review, the county has upgraded their maintenance program considerably. They have developed a comprehensive and aggressive discovery program including providing part time clerical support to allow for more field inspections by the appraiser assigned to this section.

COMMERCIAL:

FINDINGS:

- The county has developed written procedures for new and partial construction. There are adequate discovery programs in place to identify new construction and destroyed property.
- New construction is not valued on the same basis as the surrounding properties. The appraisers are instructed to "go to the market" and utilize current costs, current rents and expenses and current capitalization rates. For the most part, no records of base standards are developed or retained.
- The land value is established by comparison with surrounding properties. However, there is no record of how site development value is recognized in the improved value.
- The county is having a difficult time getting building plans from the city of Gresham.

RECOMMENDATIONS:

- The county should follow Department guidelines when valuing new or partial construction. The property should be appraised using the standards established during preappraisal set-up, plus any subsequent adjustments.
- The county's written procedures should be revised to reflect procedures which follow the Department's guidelines.
- The county should make every effort to gain access to all building plans from the city of Gresham in a timely manner.

F. Procedure VI: Appraisal Inventory Record

The value of each individual property consists of the land value plus that of the improvement inventory. Inconsistent or incomplete inventory may result in owners of similar properties being taxed at different levels. Inventory describes all the fixtures, amenities and attachments to the property. A major part of Oregon's mass appraisal system requires appraisers to develop an overall improvement value based on the inventory. In fact, residential property is valued almost exclusively on a market related cost method.

Counties should maintain their appraisal inventory for each account. Staff appraisers need to be familiar with standards and procedures to guarantee inventory items are consistently included and valued in each appraisal. Appraisal records, whether automated or paper copy, should be checked during field review for completeness and accuracy.

The county should maintain an appraisal inventory for each account. Staff appraisers need to be familiar with standards and procedures to guarantee inventory items are consistently included and valued in each appraisal. Appraisal records, whether automated or paper copy, should be checked during field review for completeness and accuracy.

The appraisal inventory record is a document, paper or automated, of current physical characteristics representing land and improvement inventory and value. These property characteristics, in general, reveal the properties physical, structural make up, condition, quality, location, and legal description.

RESIDENTIAL:

FINDINGS:

- The review staff sampled inventory records in the county's office and verified their completeness and accuracy in a sample field check. Appraisal inventory for all property classes is satisfactory, including that for the Computer Assisted Appraisal Program

COMMERCIAL:

FINDINGS:

- In many of the appraisals reviewed the inventory records were barely legible, casting doubt on their accuracy.
- The land card was deficient in the following areas:
 - Land cards indicated no value for site improvements.
 - Remarks or explanation sections were rarely used.
- The improvement inventory card is deficient in the following areas:
 - Inventory, in general, is not being updated.
 - In many cases, calculation for the cost approach is not shown. In some cases, the cost approach consisted of a brief one line description at the bottom of the card, with no explanation as to how the value was calculated.

RECOMMENDATIONS:

- The county needs to maintain a complete and accurate inventory record. This can be accomplished by:

- Completing a new appraisal record during the appraisal process.
- Supervisory review of the appraisal record for accuracy of inventory and appraisal calculations.
- Using written policies and guidelines to ensure adequate records are properly completed and maintained.
- Implement a commercial CAAP program to help resolve inventory problems.

G. Procedure VII: Ratio

The county's Ratio Program is the valuation partner of the appraisal program. The sales ratio study develops values for about 80-85% of properties each year. By comparing sales of property to assessed values, the assessor or staff data analyst identifies changes in property value to arrive at the current year's value. Because ratio studies change the values of large groups of properties in an area or class, careful analysis of information is critical. The Department of Revenue has established general procedures and guidelines, a good ratio program will have written office procedures to ensure timely completion of the report and clear assignment of the tasks involved. The program should also include a clear audit trail to allow the county to support each proposed change to value and modify the adjustments if necessary.

Department of Revenue staff reviewed the procedures followed by the data analyst. Also, sales take-off, staffing, confirmation and rejection procedures, accuracy and uniformity of value adjustments, and quality of analysis were reviewed.

FINDINGS:

- Generally, the ratio program meets basic sales ratio study requirements. However, the program needs some minor adjustments and, when implemented, will have a higher degree of reliability and accuracy. The findings are as follows:
 - Staff is adequate to meet current responsibilities.
 - Sales collection and recording procedures are adequate.
 - Residential sales confirmation and verification processes are acceptable.
 - The residential section has made neighborhood boundary changes during the sales year without coordinating with the data analyst. This will affect how sales are collected within a neighborhood thus affecting ratio conclusions and adjustments.

•At the time of the review, there is no written documentation describing the reasons for choosing the correct central tendency.

•Our review revealed numerous examples of selected ratios being developed by giving equal weight to two or all of the three ratio indications. This does not follow acceptable statistical procedures as identified in the Assessor's Ratio Procedures Manual. Also, there is inadequate documentation to support the conclusions (Example 8).

•At the time of the review, sales confirmation is not done for mobile homes or floating properties.

•The data analyst does not confirm commercial sales. This responsibility has been given to the commercial section. Commercial sales verification and analysis is weak.

RECOMMENDATIONS:

•It is commendable that the commercial section confirms commercial/industrial sales. However, the commercial section assembles the sales sample independent of the data analyst with no exchange of support data. The independence of the ratio conclusion is compromised.

To correct this situation, we recommend the assessor assign the data analyst and commercial section to work together in confirming and analyzing commercial/industrial sales data to arrive at a ratio conclusion. Having the data analyst involved in this process will enhance her understanding of the commercial section's confirmation and analysis techniques, thus providing insight to reasons for ratio selections. This involvement is important since the data analyst is responsible for the validity and accuracy of all ratio conclusions in the Ratio Report.

•We recommend that there be a greater reliance on supplemental studies when sales are too limited to conclude a reliable ratio conclusion. These studies should be included in the final ratio report.

•It is important that neighborhood boundaries be frozen for the entire year so the data analyst can accurately assign sales to the proper neighborhood. Redefining neighborhood boundaries must be coordinated with the data analyst. Since the time of the review this has been corrected.

•All reasons for ratio conclusions should be documented and included in the report.

•Selected ratios must not be developed by equal weighting of ratio indicators. This is an improper statistical procedure and may skew a correct ratio conclusion. The recommended procedure is to select the most representative of the three ratio indicators (mean, median and weighted mean) which, through proper techniques, is a direct result of properly analyzing an array of sales data.

•All sales for mobile homes and floating properties need to be confirmed. Since the time of the review this has been corrected.

H. Procedure VIII: Board of Equalization

With the passage of HB 2550, the jurisdiction of the Board of Equalization was limited to hearing individual taxpayer's appeals on the value of their real or personal property and penalty appeals. The board retains authority to order reductions if values are in excess of real market value and to cancel late filing penalties.

Because the board plays such a critical part in establishing value levels, its procedures should guarantee the protection of every taxpayer's rights. The board should make use of all potential resources, including its appraiser and Department of Revenue training. Board records should be carefully maintained and all actions documented. The county should provide adequate staff, budget and other resources to ensure the board functions in the best interests of county taxpayers.

FINDINGS:

At the time of our review, Board of Equalization practices and procedures adequately met statutory requirements, with the following exceptions:

- Board clerks were not always deputized or present when decisions were made.
- Hearing records lacked required details.
- Copies of signed orders were not maintained by the board.
- Meeting notices were not always posted timely.
- Screening petitions for completeness and jurisdiction lacked procedures.

RECOMMENDATIONS:

Since the time of our review, the county has responded to all findings and made appropriate corrections.

II. Personal Property/Exemptions/Special Assessments Function

A. Procedure I: Personal Property

The valuation of personal property differs significantly from that of real property. Every business or firm owning or having control or possession of taxable personal property must file an annual Personal Property Return with the county assessor. The county bases the assessment on this return.

The assessor's charge focuses generally on verifying the reported value and accurately assessing the personal property. The program usually includes the following elements:

1. A procedure for discovery of non-reported personal property and non-filing businesses.
2. Valuation schedules for typical categories of personal property, including depreciation based upon age. Valuation and depreciation schedules for personal property which the Department of Revenue makes available each year.
3. Accurate computation of value, including careful accounting for additions and deletions of items from year to year.
4. Adequate staff and other resources to value and assess personal property timely.

Reviewers sampled Personal Property Returns to verify they were filed timely, that an extension was requested and granted, or a late filing penalty has been assessed. They checked to see that the returns are complete and accurate, and conducted a field review of businesses within the county to see if there is a current and correct Personal Property Return on file.

FINDINGS:

The county's personal property program is adequate. However, the following inconsistencies were identified.

- Personal Property Program recalculates the total account with a composite factor instead of recalculating itemized assets annually using appropriate depreciation schedules.
- Written policies or procedures for processing returns needs to be improved.
- No action is taken when professional libraries and other basic taxable supplies are not reported.

•Valuation guidelines for law libraries and electronic medical equipment are undocumented. For example EKG equipment.

•A program to track accounts with values of \$2,000 or less is not in place.

RECOMMENDATIONS:

We recommend the county develop written office procedures, including specific policies and guidelines, for assessing basic taxable supplies and professional libraries when none are reported.

Training must be provided for the personal property appraisal staff and clerks.

Supplemental or specialized valuation guidelines must be substantiated with current and reliable market trend information and adequate documentation, and all items of personal property must be recalculated annually. A tracking program must be implemented to monitor the activity of all accounts regardless of their value.

B. Procedure II: Exemptions

Property tax exemptions are the exception to taxable status, not the rule. Exemptions may only be granted to properties which are clearly eligible, and in which the applicant proves they meet the qualifications for the exemption. The one claiming the exemption has the burden of proof.

1. Exemptions Not Requiring an Application

All properties of the United States, state, counties, and other municipal corporations are exempt from taxation. However, the property must be used for corporate purposes. Property owned by these municipalities which is leased or used by a non-exempt entity is subject to ad valorem taxation.

2. Exemptions Requiring an Application

All other organizations owning or leasing property must file an application requesting an exemption, stating the purpose for which the property is being used to determine their eligibility. In addition to an exempt purpose and use, the property must be reasonably necessary to accomplish the goals and objectives of the organization. Applications must be filed timely on the correct form, under the correct statute, and be accompanied by supporting documentation as required by the statute.

Team members field reviewed a sample of these accounts to verify the property is properly used by the exempt organization for exempt purposes. The required applications were examined for completeness, accuracy, and timely filing.

FINDINGS:

There are approximately 8,000 accounts that require an application in Multnomah County. Of these 8,000 accounts, 6,160 are war veteran accounts which require an annual filing. For these accounts the exemption depends on specific application and property use requirements. In addition, there are approximately 6,500 non-application accounts which are exempt due to some form of government ownership.

One appraiser is assigned to the exemption programs. The volume of accounts and the need to process applications annually requires additional staff resources to administer programs of this complexity.

Although no problems exist for those accounts not requiring an application for exemption, the department has identified the following concerns for exemptions that do require an application.

- Written program procedures are not in place.
- Some exemptions were granted without applications (Example 9).
- Some of the files reviewed were incomplete, missing all or parts of the required documents (Example 10).
- Many applications which were approved were filed late and no late filing fees were charged (Example 11).
- Exemptions were granted in excess of what would actually qualify (Example 12).
- Some exemptions were incorrectly granted to organizations that filed on the wrong application (Example 13), or under more than one statute (Example 14), or without designating which statute the exemption was being sought (Example 15). Also, for leased properties the statutory "savings" clause is lacking (Examples 16, 17, 18).
- Exemptions granted to Bess Kaiser Foundation (a Health Maintenance Organization), Oregon Society of Artists, and Robinson Jewish Home, which are member only organizations are questionable and have not been reviewed for many years.
- Application forms were not properly approved or denied (Example 19).

RECOMMENDATIONS:

The county must develop written program procedures and organize all exemption programs. The number of staff must be increased to

properly administer the exemption programs. Staff must be trained in proper qualification and field review of exempt properties.

We recommend the county review the files of all organizations currently receiving a property tax exemption. Any organization that does not have an application and the required documents on file must be instructed to submit the necessary documents.

Returned applications and required documents (by-laws, constitution, and leases) must be organized and filed to ensure efficient retrieval. The department's recommended system is to file first by statute, and then in map and tax lot number.

Organizations with questionable qualifications, purpose or use, must be physically audited and reviewed. We recommend the county and department cooperate in researching the issues to determine the appropriateness of the exempt status.

To facilitate the review process the accounts can be prioritized based on the value of the property or the complexity of the qualifications. All non-qualifying properties receiving a property tax exemption must be added to the roll.

A system must be implemented to track leases and identify the accounts that will require a new lease and new application. In addition, a review and audit program must be initiated to ensure the property is physically inspected at the time of application and again during each appraisal cycle to verify the exemption is appropriate.

C. Procedure III: Specially Assessed Property

The legislature has established several programs that create value levels below market value for certain types of property. Their intent is to create incentives in the form of lower taxes to encourage specialized property uses. Each program has specific application and use requirements.

1. Farm Use/Forest Land Special Assessment

By creating eligibility for special value levels for farm and forest land, the legislature intended to preserve Oregon's agricultural and timber industries property. Qualifications for special use values differ depending upon the zone in which the property is located and specific application, income and use requirements.

a. Farm Use - EFU Zone

Land in an exclusive farm use (EFU) zone used primarily to make a profit in farming automatically qualifies for special assessment. The county must review properties to verify the land is being actively farmed.

An EFU special assessment should be properly disqualified if the owner requests a division for a non-farm dwelling. Whenever there is a disqualification, the county must notify the owner in writing by July 7 of the year of disqualification.

b. Farm Use - Non EFU Zone

Land not in an exclusive farm zone but used as farm land qualifies for special assessment if it meets three requirements. The land must be used primarily for making a profit from farming, have been farmed the two prior years, and meet income requirements in three of the five previous years.

Applications must be filed by April 1 of the year in which special assessment is desired. Ideally, income questionnaires should be sent yearly to all property owners.

c. Forest Land

Taxpayers must apply for designation of forest land. To qualify, land must be used or held for predominant purpose of growing and harvesting trees of marketable species, and must meet minimum acreage requirements.

FINDINGS:

Team members conducted field reviews of specially assessed properties to make sure the land is being used as assessed and verified that the county follows the laws regarding applications for special assessment and procedures for disqualification.

Overall quality and consistency of the farm and forest programs are fair. The procedure for computing the farm home site value is correct. However, some of the properties receiving special assessment were not being actively farmed. Income questionnaires are sent only once every six years.

RECOMMENDATION:

We recommend that income questionnaires be sent to all non-EFU property owners biannually. Also, a person must be assigned to field review farm properties on a regular basis to verify the property is qualified for special assessment.

2. Other Special Assessments

The legislature established these programs to create value levels below real market value for certain qualifying properties. The intent is to create incentives in the form of lower taxes to preserve history and encourage investment in designated enterprise zones.

Department staff reviewed records for Historic Property, Open Space and Enterprise Zone programs in addition to conducting a sample field check to determine, where appropriate, that proper use was maintained of the properties.

a. Historic Property

Reviewers sampled applications for completeness and accuracy, checked the roll for both Real Market Value and historic value, and made a field review to verify the new construction was appropriate for historic designation.

FINDINGS:

- The county's Historic Property program functions within the scope of statutes and rules.

b. Open Space Lands

Department staff reviewed Open Space records.

FINDINGS:

- The Open Space program is acceptable.

c. Enterprise Zone

Department staff sampled Enterprise Zone records for proper qualification.

FINDINGS:

- The Enterprise Zone program is acceptable.

III. Assessment Records Function

Maintenance of the various record series in the county's office are crucial to an equitable and uniform property tax system. The assessment records constitute the documentation of the assessment roll, which becomes the tax roll. The Department of Revenue reviews the procedures the county uses to develop and maintain assessment records. The county is expected to have written guidelines for the procedures and to have sufficient staff cross-trained in the procedures.

GENERAL FINDINGS:

The department reviewed three procedures in the County's office: Levy Review, Joint District Apportionment of Taxes, and Tax Rate Computation. We sampled a variety of documents essential to the rate calculation process and verified compliance with statutory time lines.

We found no areas of concern. The Assessment Records function is within compliance and meets all the criteria for an adequate program.

A. Procedure I: Levy Review

The county reviews all budgets submitted to determine that the levy requested is within Constitutional and statutory requirements, and that all supporting documents are included in the budget package. The county review process includes verifying that all levies are within limitations, resolutions are appropriate, ballot measures passed reflect the amounts levied, publication dates are with statutory guidelines and all required documents are received. Levy review items checked include the dollar amount shown on the certification form, in the ballot question and in the published financial summary.

FINDINGS:

The reviewers sampled district budgets which contain levies extended on the roll and verified the accuracy of the levy review. Written procedures outlining the county's levy review process and system for tracking district budgets and tax bases were also reviewed. Timely completion of the levy process ensures Multnomah taxpayers receive the services they authorize in levy elections. Levy review is completed correctly and legal levies are extended to the roll. Districts in Multnomah County are also subject to review by the Tax Supervising and Conservation Commission.

B. Procedure II: Joint District Tax Rate Computation

Computation of joint district rates describes a process for computing a districts's tax rate where the district extends beyond the borders of the study county. The computation is governed by statute and administrative rule. The tax rate for the district must be identical in all counties, except in those counties that receive Eastern Oregon Severance Tax monies.

FINDINGS:

Team members reviewed for timeliness of information sharing, uniformity, necessary certification and documentation. Multnomah County rates and offsets are accurately computed and shared timely with counties sharing a taxing district.

C. Procedure III: Tax Rate Computation

Central to the collection of taxes is the computation of tax rates. The tax rates must be calculated and extended on properties correctly and other taxes and assessments must be computed accurately. After computation the taxes are extended.

FINDINGS:

The Department of Revenue verified the rates for the sample districts; examined documents upon which assessed values were adjusted to compute rates; reviewed documentation upon which levy adjustments were made; determined total taxes and assessments; and, interviewed key staff. The rate making process is correct and highly automated. The tax roll is turned timely.

IV. Cartography Function

The Cartographic Map Maintenance program consists of a variety of tasks to ensure accurate inventory of real property ownership. This program must adhere to the standards of the Oregon Cadastral Map System Manual. An adequate mapping program includes:

A complete set of uniform, standard maps that account for all real property in the county;

A complete real property inventory developed from all deeds received;

All maps with the most current information to show property ownership;

Base maps with the latest survey information; and,

Maps reflecting the most current right of way changes.

FINDINGS AND RECOMMENDATIONS:

The Department of Revenue team reviewed all aspects of the cartographic map maintenance program to insure that procedures and standards described above are followed.

Multnomah County is currently under two mapping systems. They have 1,610 maps under the old system, which will not be addressed in this report. The Department of Revenue is currently remapping Multnomah County to bring them into compliance with state standards under a new computerized mapping system. Approximately 850 new maps have been turned over to the County (as of May, 1991), and approximately 2250 remaining to be mapped.

•Small non-buildable parcels are taxlotted separately, instead of being combined with larger parcels with the same ownership. Property owners should be notified that contiguous property under certain conditions, may be combined to eliminate small unbuildable parcels. The consolidation of these parcels would eliminate the need for maintaining the parcel records and sending out separate tax statements for these small parcels.

•Review of Multnomah County Computerized Mapping Program:

Digital maps are loaded onto the county's Intergraph system as soon as they are received from Department of Revenue. Large size plots are generated. From these plots all maps and records are reviewed by the cartographic staff. The Supervisor conducts a final review.

Upon completion of review, digital files are processed through a series of programs that prepare them for linkage of attributes from the Assessment database from the county's Amdahl system. This procedure is well defined, involving separation and editing of the data that includes the parcel boundaries and centroid locators. Once all parcel boundaries and centroids are verified for each map, a program automatically prepares room in the Intergraph database and creates the state parcel number identifier for each parcel. At this point, the maps are ready to be maintained on the system, and are released to the cartographic staff for updating and maintenance. This is the procedure that the cartographic staff is currently undertaking. As of this writing (May, 1991), they have one section processed. Development of the routines for performing these tasks has contributed to the backlog of maps waiting to be processed. However, now that the routines are established, and the staff is performing these functions, they hope to eliminate the backlog and to be prepared to process the digital files as soon as they are turned over by the D.O.R. A plan has been submitted to eliminate this backlog. The timeline in the plan should be strictly adhered to and if the opportunity presents itself the plan should be accelerated.

•There are no major concerns. The deficiency which we found has no reflection on valuation.

V. Tax Collection and Distribution Function

Tax Collection and Distribution are the final steps in the process of collecting revenues authorized by voters to provide essential services to county citizens. The Department of Revenue reviews the procedures the collector uses in the collection and distribution functions. The county is expected to have written guidelines for the procedures and to have sufficient staff cross-trained in the procedures.

GENERAL FINDINGS:

•The tax collection and distribution process operates adequately in Multnomah County in accordance with Oregon statutes and rules. The tax collection function is highly automated, has strong internal controls and well documented procedures. The office records are organized and easily

assessable. The staff is doing a good job of performing their required functions.

A. Procedure I: Tax Statements

The tax collector is responsible for mailing accurate tax statements timely. Tax statements must contain necessary descriptive information and be calculated correctly. The discount amount must be applied accurately and allowed for payments made by November 15th.

FINDINGS:

•Reviewers ascertained that tax statements are mailed according to statutory requirements and discounts are applied correctly.

B. Procedure II: Tax Distribution Schedule, Deposits & Turnover

Taxing districts in each county depend on property tax revenues as a major source of revenue and are dependent upon these monies being distributed to them by the treasurer on a consistent and timely basis. The treasurer distributes these funds to the districts according to a schedule defined by statute.

FINDINGS:

Team members verified that all qualifying districts and special assessments are included in the schedule. We verified that taxes, interest, and penalties collected are deposited and distributed according to statutory guidelines. Written procedures for depositing and reporting taxes and making tax distributions were reviewed.

•Our sample indicated that the percentage distribution schedule has been calculated correctly. Tax distributions to the taxing districts are within compliance guidelines and deposits are made timely.

C. Procedure III: Delinquent Property Tax

Notice of delinquent real property taxes is provided to each affected property owner as soon after May 15 as practical each year. This notification process entails the use of in house procedures for accurately determining to whom the notices are to be mailed, providing adequate information on each and mailing them in a timely manner.

Team members sampled delinquent notices to verify timeliness of mailing and inclusion of statutorily required information. Written procedures were reviewed to determine that they are consistent with the statutes and administrative rules and are followed by the county.

FINDINGS:

- Real Property:* We verified that the mailing of delinquent notices is within statutory time lines and that the notices include the statutorily required information. Written procedures are reviewed to determine that they are
- consistent with the statutes and administrative rules and are followed by the county.

The county complies with statutory guidelines.

- Personal Property:* We verified that the mailing of delinquent notices is within statutory time lines and that the notices include the statutorily required information. Written procedures are reviewed to determine that they are consistent with the statutes and administrative rules and are followed by the county.

The county complies with statutory guidelines.

D. Procedure IV: Foreclosure and Redemption

The tax collector determines which delinquent real property taxes are subject to foreclosure and follows the administrative process in notification to the taxpayer and the calculation of interest and charges that accrue on the account. The tax collector accepts payment to redeem property subject to foreclosure; the payment must reflect the accurate calculation of taxes, interest and penalties. At the end of the redemption period, the tax collector completes the process by deed to the county those properties with unpaid taxes.

FINDINGS:

Team members examined foreclosure/redemption documents for compliance with statutory guidelines, including recommended time lines, interest calculation and appropriate notification. The most recent foreclosure publication was reviewed as were the county's written procedures.

- The department's review of the foreclosure and redemption process indicated that Multnomah County was in compliance.

E. Procedure V: Refunds

The tax collector must have appropriate authority to issue refunds. The tax collector is responsible for calculating correctly the amount of refund and any interest due.

FINDINGS:

Team members sampled refunds for accurate interest calculation, appropriate supportive documentation, authorization from the

county governing body, and compliance with governing statutes and administrative rules. The county's written procedures were also reviewed. The interest calculation for refunds is automated.

Our review indicated the Multnomah County Tax Collector issues refunds appropriately and calculates interest correctly.

F. Procedure VI: CATF Deposits and CAFFA Payments

The County Assessment and Taxation Fund (CATF) and County Assessment Function Funding Assistance Account (CAFFA) were the result of 1989 legislation in which stabilized funding was established for local property tax systems. Revenues collected locally are held in the CATF account and paid quarterly to the CAFFA account maintained by the Department of Revenue. The sources of local revenues are a portion of interest paid on delinquent property taxes and a fee for recording of title transfer.

FINDINGS:

Team members reviewed written procedures and examined a sampling of deposits to determine if the correct amounts are being deposited timely in CATF. In addition, the dates and amounts of deposits to the county CAFFA account by the treasurer were verified.

- Multnomah County's treasurer function is performed by the finance department. Department of Revenue staff found no concerns or irregularities in this area.

VI. Data Processing Function

Data processing is, in the fullest sense of the term, the support system for a local property tax program throughout a county. The data processing manager interacts with each program manager to provide taxpayers with the most efficient, effective property tax system possible. Because of the importance of data processing to the overall success of any property tax system, the Department of Revenue reviews the structure, capabilities and resources of data processing as an integral part of a performance review.

A. Procedure I: The System

Data processing systems include the hardware and operating software in place. Specifically, the department's review focuses on the capability of the hardware to handle the workload demands of the Assessment and Taxation functions. Criteria evaluates reliability and ease of use, including response time, of a county system.

FINDINGS:

Our team did not evaluate Multnomah County's data processing system.

B. Procedures II and III: Displays and Reports:

Review of Assessment and Taxation screen displays and report capabilities are an integral part of evaluating the level of data processing support available. The ability of system software to provide data in required format and reports required by statute or rule determine the adequacy of the system for A&T functions.

FINDINGS:

The software used in Multnomah County's system was not evaluated by our team.

DRAFT

GUIDELINE FOR COUNTY RESPONSE
TO DRAFT PERFORMANCE REVIEW REPORT

The following guideline will assist the county in preparing its response to the department's draft performance review report.

1. The county's response is due to the department within 40 calendar days from the date the report is presented to the governing body.
2. The response should follow the same format as the draft report starting with the valuation function, and addressing each procedure for which a recommendation(s) for corrective action is identified.
3. The response should address each recommendation contained in the report in the following manner:
 - a. If a corrective action has already been taken which relates to a recommendation, describe the action taken and the date implemented.
 - b. For recommendations for which corrective action has not yet been taken, describe the action that will be taken to address the concern, the date it will be implemented, and the date you anticipate completion.

Be sure to include enough detail in the description of the action to be taken to allow the department reviewers to fully understand the county's plan.
4. If the county does not agree with a particular finding or recommendation that is contained in the report, it should be identified; the reasons why the county disagrees, including documentation if appropriate; and the changes the county believes should be made.

The final report will incorporate the county's response and may be changed from the draft report if the department agrees to corrections identified by the county under item 4.

ADDENDA - CAAP REPORT

Oregon

DEPARTMENT OF
REVENUE

August 23, 1991

Janice Druian, Director
Multnomah County
Department of Assessment and Taxation
610 Alder St., Room 315
Portland, OR. 97205-3603

Janice, a review of your 1991 computer-assisted appraisal program was completed by the Appraisal and Compliance Unit. The purpose of this review was to examine your appraisal procedures to ensure that appraisals are meeting requirements of Oregon Administrative Rule 150-308.027.

The review was made of appraisals in portions of Area 5 and 6, as described in your CAAP Plan Update. This review follows the pre-review conducted in each neighborhood and completes our review of your work in the 1991 appraisal area.

Our review shows that your appraisal program is meeting statutory requirements, and you may enter your values on the roll.

The major findings of our review are as follows:

1. Appraisal setup studies for each neighborhood were thorough and well documented. These studies include: local cost modifier, land value analysis, improvement benchmarks, and depreciation schedules.
2. Proper application of land and depreciation schedules has resulted in uniform and equitable values.
3. A minor number of appraisal errors were found. When these errors were discussed with your staff, immediate action was taken to correct them.
4. There is an ongoing field review of all work done in the reappraisal area by the supervising appraisers. This review process is thorough and has minimized the amount of errors and omissions.



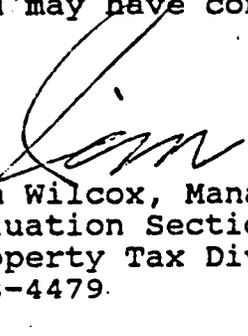
Janice Druian
August 23, 1991
Page 2

Recommendations:

Your field supervisors need to work together to standardize the format for preappraisal setup. Currently each supervisor has their appraisers finalize their findings in a different manner. This makes it more difficult and time consuming for both the appraisers and the reviewers. The best features should be combined into one standard format.

Janice, I want to compliment you and your staff on a thorough and professional job. Your staff continues to further refine and streamline the residential appraisal program making it one of the better programs in the state.

I appreciate the cooperation you and your staff have given us in the conduct of this review. I welcome any comments you may have concerning our review of your program.



Jim Wilcox, Manager
Valuation Section
Property Tax Division
378-4479

cc: Robert Ellis, Assessor
Gary Wallace, Northwest Region Supervisor

APPENDIX OF EXAMPLES

The following examples of findings noted in this report are intended only to illustrate the situations cited. They are, however, representative of the sample reviewed by Department of Revenue staff, not isolated instances. Further explanation is available from completed review procedures, additional examples and department review staff.

Valuation Function

Preappraisal Set-Up:

Examples 1 - 3

Review of Completed Appraisals:

Examples 4 - 7

Ratio:

Example 8

Personal Property/Exemptions/Special Assessments Function

Exemptions requiring an application:

Examples 9 - 19

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PRE-APPRAISAL SETUP COMMERCIAL

This example is a four-page excerpt from the county's 1990 Grant Document.

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Example# 1.00

COMMERCIAL/INDUSTRIAL APPRAISAL

II. If you answered "NO" to any of the tasks listed in the Property Tax Activity Guide (PTAG), submit a plan that describes changes to your current program that would maintain these identified tasks at compliance levels.

1) Identify areas of non-compliance:

The appraisal work of the Commercial Section has been streamlined to the point where the cost and market approaches were rarely utilized. Even with these short cuts, the section did not complete the re-appraisal of District 5 by May 1, 1989. However, the remainder of the district work was finished in time to add the balance to the roll through the Board of Equalization Blanket Appeal. This process in turn forced a delayed start to the re-appraisal work in District 6. With the start of District 6, the appraisers were advised to begin using a market approach, with the income approach when appropriate. This commitment to improved quality and our late start has put the section much further behind than on the same date in 1989. It is apparent that District 6 will not be finished by May 1, 1990 and a decision has been made to cut off district work on April 1, 1990 in order to provide the necessary time to work Assessor's Appeals.

Another area of work within the Commercial Section which must be addressed is the market directed requirement to establish commercial neighborhoods. This need is very apparent in District 5. In one area we have the decay and decline of a commercial area of the inter-city and in another we have the growth, development and positive changes in Rivergate. The establishment of neighborhoods will necessitate the ongoing responsibility of providing annual appraisal ratio studies in those areas with limited sales activity.

District appraisal work, the need to establish commercial neighborhoods and the requirement to allocate sufficient time and resources to provide a higher level of service in both Assessor's Appeals and Board of Equalization activities all dictate the need for additional appraisal staff.

2) What is your proposed plan to achieve compliance:

Increased staffing will provide the means to complete the mandated re-appraisal of the County in a six year period, using all approaches to value when appropriate. It will also allow the development of neighborhoods so that out of district value adjustment can be made to the appropriate market designated portions of the County. In addition, increased staffing will provide a satisfactory level of service to our property owners in the form of the "assessor appeal" and provide for a higher degree of support of commercial values at the Board of Equalization.

COMMERCIAL/INDUSTRIAL (continued)

3) What is your time line for hiring new staff:

It is anticipated that recruiting and testing will be in place so hiring can begin on, or soon after, July 1, 1990. Two appraisers should be hired in July and two others in August or September, 1990.

4) What is your time line for training until your staff is fully functional:

Past experience has indicated that experienced commercial appraisers can be recruited and hired. If past practice can be followed, we will hire experienced appraisers who can, after limited introduction to office procedures, become productive in a very short time. This training however, will not be finished until the new appraisers complete a full cycle and experience the full variety of appraisal responsibilities.

5) When will you be in compliance with each identified task:

District Appraisal Production should be at a level sufficient to maintain a six year cycle by the beginning of work on District #1. (1991). This however, does not mean a return to the current cycle.

A computer generated cost approach will be included in the new appraisal system proposed for development by Multnomah County. This system should be on-line and in use for work in District 3 or 4, (1993-1994)

Neighborhood definition should begin with the 1990 appraisal year with support provided for District #1. In the second year, two additional districts will be defined and support provided to Districts 6, 2, and 3; and in the third year all districts will be defined and support provided to Districts 6, 1, 3, and 5.

In addition to the above, the Commercial Section will begin providing a higher level of support for both Board of Equalization and Assessor's Appeals. In past years, Assessor's Appeals were worked only if time was available and support to the Board of Equalization was provided only on appeals specifically requested from The Board Chairman. The section will also take a more pro-active position and begin to screen and appeal Board decisions which appear to be clearly in error.

Example # 1.02

ATTACHMENT 1

COMMERCIAL/INDUSTRIAL APPRAISAL PROGRAM

There are currently 13 budgeted appraisers, 3 supervisors and a chief appraiser assigned to the commercial/industrial section. They are assigned as follows:

COMMERCIAL APPRAISAL

M. Chamberlain	.5
P. Dailey	1.0
R. Decker	1.0
G. Fisher	1.0
D. Hudson	1.0
R. Johnson	1.0
V. Leroux	.6
E. Naillon	1.0
M. Rauchenstein	1.0
K. Robinson	1.0
R. Rodwick	1.0
Budgeted Position currently used in Residential	1.0

PRINCIPAL INDUSTRIAL APPRAISAL

H. Ause	1.0
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MULTI-FAMILY - OVER 20 UNITS

V. Leroux	.4
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LEASED GOVERNMENTAL

M. Chamberlain	.5
----------------	----

Example # 1.03

ATTACHMENT 2

F T E REQUIREMENTS FOR COMMERCIAL/INDUSTRIAL APPRAISAL

HOURS AVAILABLE PER APPRAISER PER YEAR

Total working hours per year		
- 52 x 5 x 8		<u>2,080</u>
Less break time		
52 x 5 x .5		130
Less vacation		124 (Based on actual)
Less sick leave		99 (time past 12 mths)
Less holidays 11.5 x 8		92
Less Training		<u>45</u>
	<u>TOTAL</u>	<u>1,590*</u>

COMMERCIAL/INDUSTRIAL REAPPRAISAL

SET UP

Estimated hours required 1,900 / 1590 = 1.2 FTE

APPRAISAL

Estimated hours required 10,240 / 1590 = 6.4 FTE

PARTIALS AND NEW CONSTRUCTION

Estimated hours required 1,700 / 1590 = 1.1 FTE

APPEALS

Estimated hours required 4,900 / 1590 = 3.1 FTE

MULTI-FAMILY APPRAISAL - over 20 units

Estimated .5 FTE

PRINCIPAL INDUSTRIAL

Estimated 1.0 FTE

GOVERNMENTAL LEASED PROPERTY - IN LIEU TAX, POLLUTION CONTROL, CANCELLATION OF ASSESSMENT, HISTORIC PROPERTY, ETC.

Estimated .9 FTE

NEIGHBORHOOD ANALYSIS-APPRAISAL RATIO STUDIES - SYSTEM SUPPORT

Estimated 1.0 FTE ***

DIVISIONS & CONSOLIDATIONS - SALES RATIO

Estimated .3 FTE

DUTY APPRAISER

** Estimated hours required 2,080 / 1590 = 1.3 FTE

TOTAL FTE REQUIREMENT

16.8 FTE

* In the past 12 months in addition to the above calculations an average of 49 hours additional time was lost, per appraiser, to Jury Duty, Workman's Comp. Claims, Leave of Absence, etc. reducing the potential available hours to 1541.

** Duty Appraisers hours have been reduced a portion of duty appraiser time is spent on appraisal activity.

Example# 1.04

*** Staffing Requirements will increase until it is complete.

Note: Does not include supervisor's time.

2000/17

COMPARISON OF COMMERCIAL LAND APPRAISALS

This example illustrates the lack of base land values and market derived adjustments being established and documented. The completed appraisals appear to lack uniformity and equity as a result of having no base standard against which to compare.

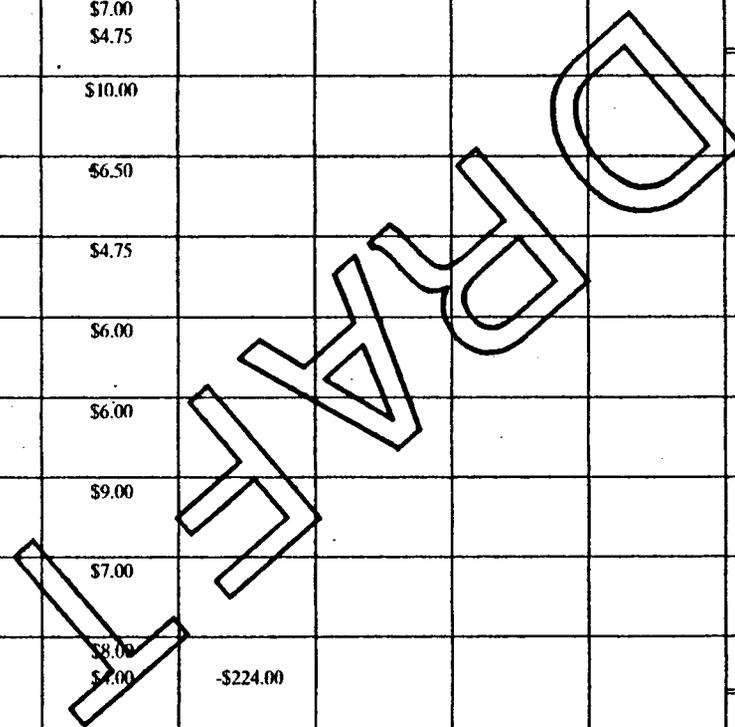
DRAFT

Example# 2.00

COMPARISON OF COMMERCIAL LAND VALUATIONS

ACCOUNT	SIZE (SQ.FT.)	BASE LAND VALUE FROM SCHEDULE	BASE LAND VALUE USED (\$ PER S.F.)	SHAPE ADJUST	SIZE ADJUST	CORNER ADJUST	OSD	ADJUSTED UNIT VALUE (\$ PER S.F.)	REMARKS
R 63590-0430	5,000	?	\$7.00					\$7.00	Bank America, Map 2122
R 63590-0440	10,000	?	\$4.75					\$4.75	P.T. Smith Add.
	15,000							\$5.53 Avg	Blk 5 Lots 5&6
R 63590-0310	28,107	?	\$10.00					\$10.00	U.S. Natl Bank, Map 2122 P.T. Smith Add Blk. 4 Lot 1-3 & 6-8
R 42900-0330	14,020	?	\$6.50					\$6.50	Wash. Fed. Bank, Map 2122 Jersey St. Add Blk 3 Lot 8-13
R 63590-0460	10,000	?	\$4.75					\$4.75	St. John's Hardware, Map 2122 P.T. Smith Add Blk 5 Lot 7&8
R 63590-0250	5,000	?	\$6.00					\$6.00	Bob McKee-Atty, Map 2122 P.T. Smith Add Blk 3 Lot 4
R 42600-2000	13,333	?	\$6.00					\$6.00	Discount Service Station, Map 2122 James John 2nd Blk 32 Lot 6,7 & Nly 66' of Lot 8
R 42580-4190	18,400	?	\$9.00					\$9.00	Burgerville, Map 2121 James John Add Blk 38 Lot 1&2
R 42580-4110	20,000	?	\$7.00					\$7.00	Old Union 76 Station, Map 2121 James John Add Blk 39, Lot 1&4
R 20600-0050	3,896	?	\$8.00					\$8.00	True Value Hardware, Map 2121
R 20600-0030	2,806	?	\$7.00					\$3.92	Depot Add
	6,702							\$7.36 Avg	TL #2 of Lot 1&2 TL #5 of Lot 1
R 77910-1340	37,470	?	\$8.00					\$7.00	1st Interstate Bank, Map 2123 S. St John's, Blk 5 Lot 5-8, 9-12
R 951340-0100	27,443	?	\$12.00					\$12.00	Burger King - Jantzen Beach, Map 2N 1E 34, TL 18
R 951340-0300	41,382	?	\$9.00					\$9.00	McDonald's - Jantzen Beach Map 2N 1E 34, TL 30

Example # 2.01



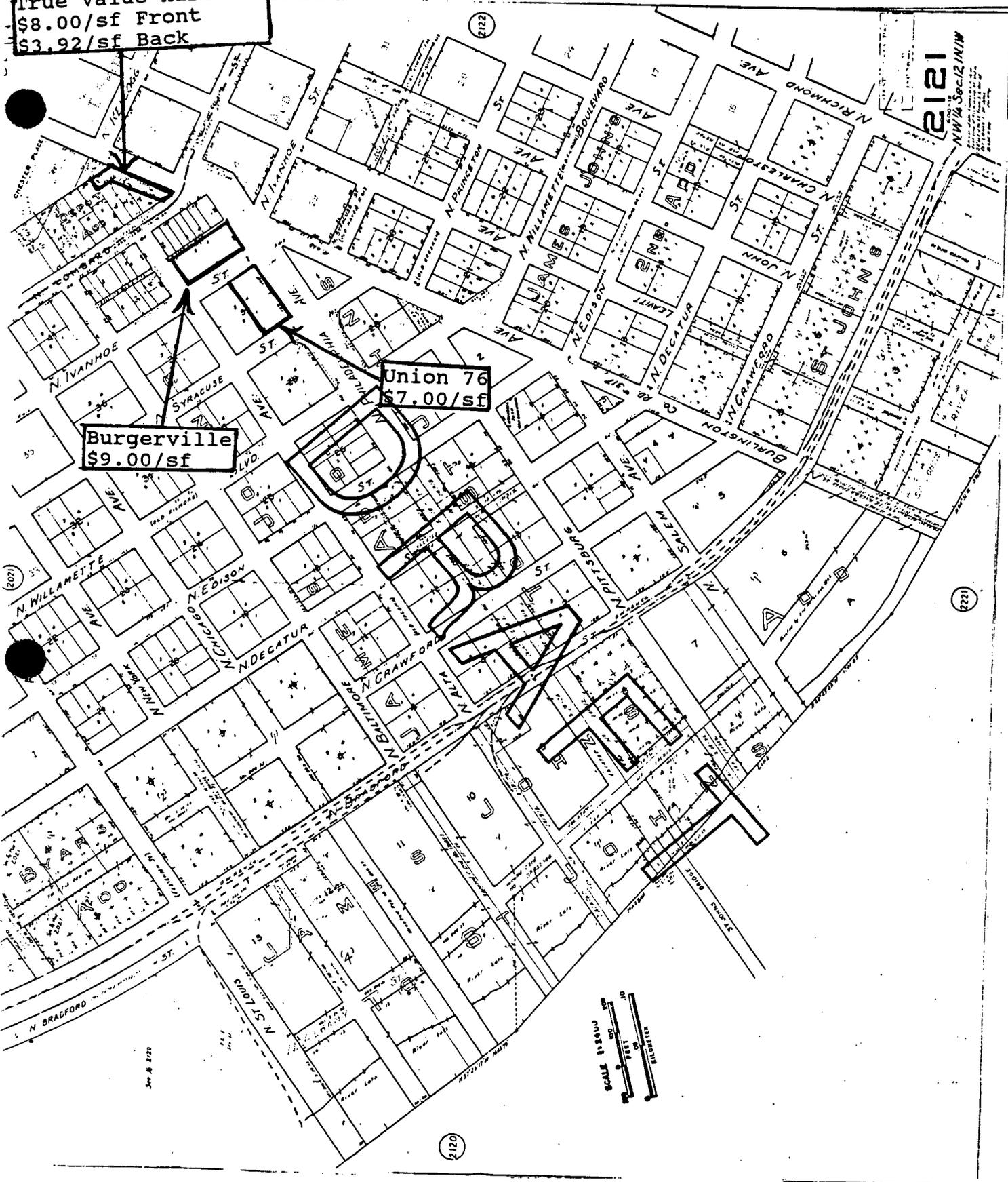
True Value Hardware
\$8.00/sf Front
\$3.92/sf Back

Burgerville
\$9.00/sf

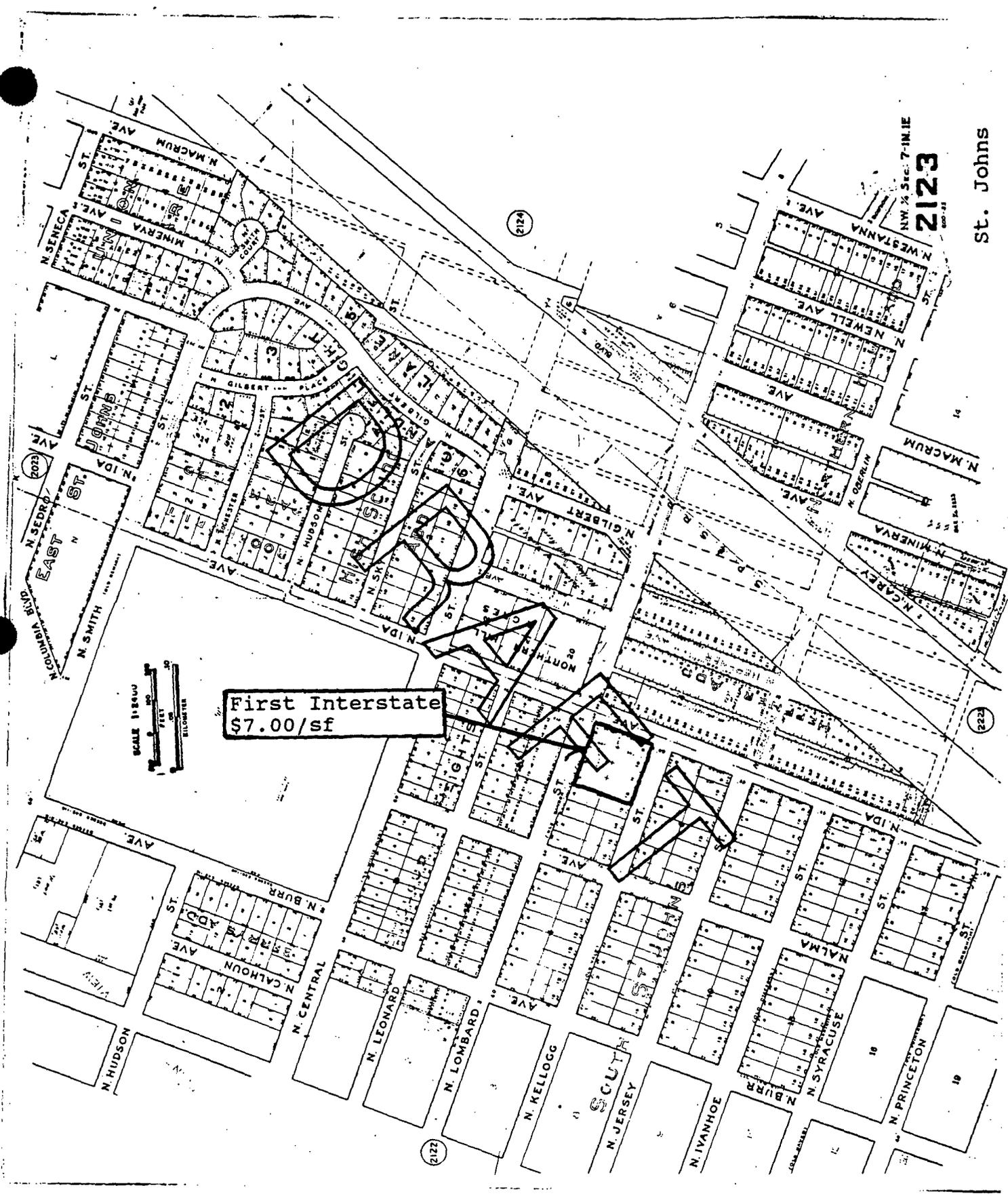
Union 76
\$7.00/sf

2121
NW 1/4 Sec 12 NW

St. Johns



Example # 2.02

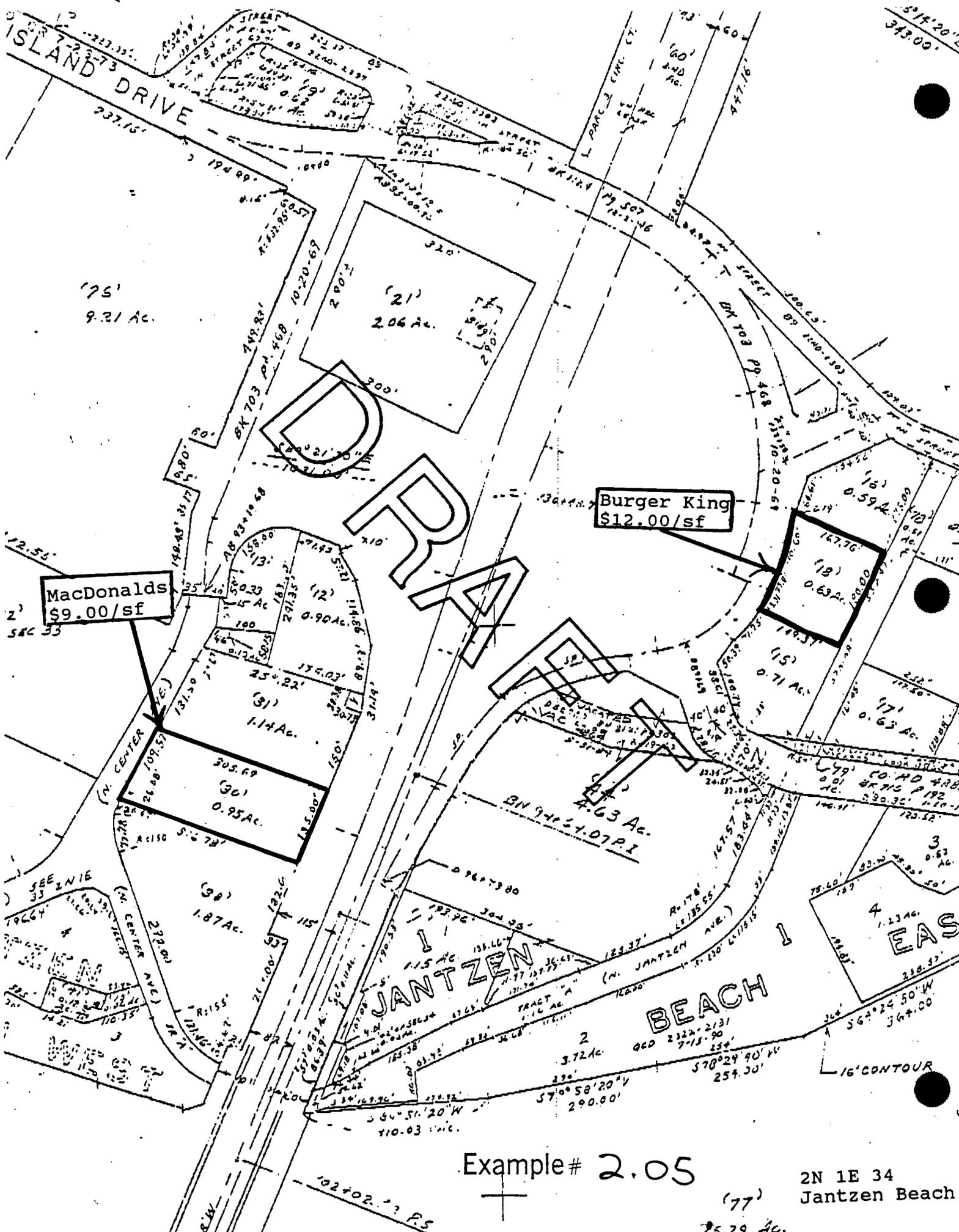


First Interstate
\$7.00/sf

NW 1/4 Sec 7-11-11 E
2123

St. Johns

Example# 2.04



Example # 2.05

2N 1E 34
Jantzen Beach

(77)
25.29 Ac.

REAPPRAISAL SETUP COMMERCIAL

The following illustrates incomplete development and documentation of base standards for the income approach to value.

No documented vacancy rates were developed. No conclusions were established for economic rents, expenses, or capitalization rates. As shown by the examples, the county developed listings of gathered information but failed to develop conclusions and establish base standards.

DRAFT

Example# 3.00

STORE

SALE NO.	ADDRESS & ACCOUNT NO.	SALE PRICE & DATE	SALE PRICE PER SQ. FT.	O.A.R.	GRM	INCOME DATA			BUILDING DATA		LAND AREA/ZONE & L/B RATIO
						GROSS	EXPENSES	NET	STORIES & AREA	AGE & CONSTR.	
1	800 NE Dekum 6 R92580-1660	\$ 12,500 01/89	\$ 6.76						1 1,850	1932 Reinf. Conc.	2,500 C4L 1.35:1
1A	2008 SE 11th 3 R79401-5550	\$ 14,000 06/89	\$21.82						1 640	1910 Wood Frame	910 M3 1.42:1
2	5802 N Greeley 6 R91220-2640	\$ 28,000 02/90	\$14.39						1 1,946	1952 Wood Frame	5,000 C4 2.57:1
3	8907 N Lombard 6 R18230-0650 R18230-0640	\$ 32,000 07/89	\$32.00						1 1,000	1912 Concrete	4,980 C3 4.98:1
4	3303+ SE Division 3 R85490-0730	\$39,497adj \$35,000 12/89	\$16.46 adj						2 2,400	1925 Wood Frame	4,400 C2 3.67:1
5	7622 SE Foster 4 R49130-0470	\$ 35,000 01/89	\$17.91	12.85	5.3	6,600	2,112 est	4,488	1 1,954	1928 Wood Frame	3,215 M3 1.65:1
5A	5507 NE Garfield 6 R65780-0150	\$ 36,500 06/89							2 2,869	Wood Frame	5,436 C2L
6	2039 SE Clinton 3 R55550-0290	\$ 45,000 01/90	\$15.78						2 2,852	1890 Wood Frame	6,000 C4 3.62:1

Example # 3.01

EXAMPLE

OCT 6 90

COMMERCIAL RENTS LIST
District 6 and others

rj *PS*

PROPERTY TYPE	ADDRESS	D ACCT #	YEAR BUILT	BLG SIZE	GROSS RENT	GROSS RENT/SF	rent/sf /year	OWNERS OP-EXP	SOURCE DATE
APT	5501 N INTERSTATE	6 R36540-0240	1939	648	\$200	0.31	\$3.70		90
APT	2126 N LOMBARD	6 R28380-3200	1956	1275	250	0.20	\$2.35 ?		90
APT	2126 N LOMBARD	6 R28380-3200	1956	1275	225	0.18	\$2.12 ?		90
APT/2	4604-20 N LOMBARD	6 R57570-1130	1904	800	\$150	0.19	\$2.25 NNN		90
APT/1	4604-20 N LOMBARD	6 R57570-1130	1904	1,600	\$300	0.19	\$2.25 NNN		90
APT/2	2126 N LOMBARD	6 R28380-3200	1956	2,550	\$475	0.19	\$2.24 ?		90
APT/+TAVERN	5903 N LOMBARD	6 R91800-1500	1920	840	175	0.21	\$2.50 ?		90
APT/+TAVERN	5903 N LOMBARD	6 R91800-1500	1920	840	200	0.24	\$2.85 ?		90
ZC AUTO/DEALER	6516 N LOMBARD	6 R61510-3000+	0	12,573	\$600	0.05	\$0.57		90
JA FASTFOOD	5430 N LOMBARD	6 R66990-0400	1962-85	756	\$683	0.90	\$10.84 1N?		90
JA FASTFOOD	5430 N LOMBARD	6 R66990-0400	1962-85	1,044	\$1,200	1.15	\$13.79 1N?		90
JA FASTFOOD	14717 SE DIVISION	2 R99201-0110	1975	1,184	\$1,000	0.84	\$10.14 NNN		90
JA FASTFOOD	2411 SE 122	2 R20250-0050	1971	1,320	\$1,200	0.91	\$10.91 NNN		90
JA FASTFOOD	525 N GRAND	1 R37360-0060	1987	1,720	\$3,000	1.74	\$20.93 NH		90
JA FASTFOOD	5430 N LOMBARD	6 R66990-0400	1962-85	1,728	\$1,525	0.88	\$10.59 1N?		90
FASTFOOD	8671 N IVANHOE	6 R72590-4195	1976	3,276	\$4,667	1.42	\$17.10 NNN		90
JA FASTFOOD	5430 N LOMBARD	6 R66990-0400	1962-85	3,528	\$3,408	0.97	\$11.59 1N?		90
GARAGE	7740 N LOMBARD	6 R24460-1110	1977	8,432	\$4,000	0.47	\$5.69		90
GARAGE	7741 N LOMBARD	6 R24460-0500	1971	10,580	\$5,000	0.47	\$5.67		90
DA GARAGE/AUTO	2837 SE 17TH	3 R80430-1020	1972	3,380	\$700	0.21	\$2.49 NNN?		90
ZA GARAGE/AUTO	6514 N LOMBARD	6 R51510-2550	1956	4,000	\$1,100	0.28	\$3.30		90
DA GARAGE/SHOP	932 NE BEECH	6 R53190-6730+	1902-53	8,172	\$650	0.13	\$1.51 N?		90
GAR-WHS	8223 N DECATUR	6 R42600-0580+	1975	2,640	\$635	0.24	\$2.89		90
GAR-WHS	8223 N DECATUR	6 R42600-0580+	1975	5,301	\$1,202	0.23	\$2.72		90
HA MOTEL/21	4333 N INTERSTATE	6 R36010-0140	1959	2,216	\$6,955	0.85	\$10.16 OPEX42Z		90
HA MOTEL/21	4333 N INTERSTATE	6 R36010-0140	1959	2,216	\$23	0.00	\$0.03 OPEX42Z		90
OFFC/CONDG	10101 SE MAIN	2 R66775-0060+	1984	41,346	\$70,693	1.74	20.50 FS		90
OFFC/DWG	6525-41 N DENVER	6 R20270-0010	1922-27	660	201	0.31	\$3.76 ?		90
OFFC/DWG	6525-41 N DENVER	6 R20270-0010	1922-27	720	233	0.33	\$3.98 ?		90
OFFC/DWG	6525-41 N DENVER	6 R20270-0010	1922-27	720	300	0.42	\$5.00 ?		90
OFFC/MED	1020 NE 2ND	1 R39620-0850	1980	3,067	\$3,412	1.11	\$13.35 FS+CAM		90
PC OFFC/MED	5507 N LOMBARD	6 R67070-1020	1973	3,192	\$2,087	0.65	\$7.85 NA		90
OFFC/WHS	8926-28 N LOMBARD	6 R42580-4940+	1907	9,942	\$1,999	0.20	\$2.41		90
OFFICE	8523-27 N LOMBARD	6 R63590-0410	1890-1923	168	\$85	0.51	\$6.07		90
OFFICE	8523-27 N LOMBARD	6 R63590-0410	1890-1923	200	\$96	0.49	\$5.69		90
LC OFFICE	235 NE 122ND	2 R71810-0490	1974	310	\$197	0.64	\$7.64 FS		90
LC OFFICE	235 NE 122ND	2 R71810-0490	1974	364	\$275	0.76	\$9.07 FS		90
LC OFFICE	235 NE 122ND	2 R71810-0490	1974	365	\$240	0.66	\$7.89 FS		90
OFFICE	8523-27 N LOMBARD	6 R63590-0410	1890-1923	400	\$150	0.38	\$4.50		90
LC OFFICE	235 NE 122ND	2 R71810-0490	1974	440	\$330	0.75	\$9.00 FS		90
LC OFFICE	235 NE 122ND	2 R71810-0490	1974	528	\$430	0.81	\$9.77 FS		90
LC OFFICE	235 NE 122ND	2 R71810-0490	1974	552	\$368	0.67	\$8.00 FS		90
LC OFFICE	235 NE 122ND	2 R71810-0490	1974	650	\$433	0.67	\$8.00 FS		90
OFFICE	8523-27 N LOMBARD	6 R63590-0410	1890-1923	676	\$675	1.00	\$11.98		90
LC OFFICE	235 NE 122ND	2 R71810-0490	1974	690	\$530	0.77	\$9.22 FS		90
LC OFFICE	4445 SW BARBUR BLVD	5 R66910-2441	1974	735	\$400	0.54	\$6.53 FS		90
LC OFFICE	4445 SW BARBUR BLVD	5 R66910-2441	1974	830	\$657	0.79	\$9.50 FS		90

Example # 3.02

OVERALL CAPITALIZATION RATE SURVEY

10/90
Johnson

Data Source: 1990 Commercial Sales Study

		SALE DATE	SALE PRICE	GROSS INCOME	NDI	YEAR BUILT	OPER EXP RATIO	DAR RATE	GIM
AUTOSALES	55 NE BROADWAY	10/90	\$2,255,000	\$294,000	\$270,921	1971	7.9%	12.0%	7.7
MISC	2716 SE 26	3/90	\$47,000	\$11,400	\$7,980	1915	30.0%	17.0%	4.1
MISC	1205 NE 82ND	2/89	\$90,000	\$10,800	\$0	1961		0.0%	8.3
MISC	1604 E BURNSIDE	12/89	\$155,000	\$21,600	\$0	1973		0.0%	7.2
OFFC	12790 SE STARK	11/89	\$500,000	\$114,000	\$70,340	1973	38.3%	14.1%	4.4
OFFC	936 SE ANKENNY	1/89	\$75,000	\$17,856	\$8,256	1965	53.8%	11.0%	4.2
OFFC	555 SE 99TH	2/89	\$507,000	\$88,800	\$54,900	1982	38.2%	10.8%	5.7
OFFC	2112 NE 42	1/90	\$165,000	\$24,000	\$17,610	1959	26.6%	10.7%	6.9
OFFC	9414 SW BARBUR BLV	11/89	\$593,000	\$90,000	\$55,000	1980	38.9%	9.3%	6.6
OFFC	1015 NE ROBERTS	9/89	\$135,000	\$12,000	\$11,400	1970	5.0%	8.4%	11.3
OFFC	2828 SW KELLY	9/88	\$365,000	\$39,300	\$5,700	1959	85.5%	1.6%	9.3
OFFC	1133 NW 21ST	11/89	\$220,000	\$36,120	\$0	1892		0.0%	6.1
OFFC	2057 SE 122	8/89	\$75,000	\$3,400	\$0	1924		0.0%	8.9
OFFC/MED	1133 NW 21	8/89	\$190,000	\$36,240	\$32,689	1892	9.8%	17.2%	5.2
REST	3830 SE 82ND	2/89	\$640,000	\$53,439	\$0	1977	0%	0.0%	12.0
REST	5700 NE UNION	7/89	\$119,500	\$10,800	\$0	1946	0%	0.0%	11.1
SHOP/GAR	145 SE 82	12/89	\$100,000	\$16,200	\$13,850	1952	14.5%	13.9%	8.2
SHOP/GAR	7075 NE GLISAN	9/89	\$75,000	\$10,200	\$8,527	1959	16.4%	11.4%	7.4
SHOP/GAR	2837 SE 17TH	10/89	\$75,000	\$8,400	\$3,900	1912	53.6%	5.2%	8.9
SHOP/GAR	11109 SE DIVISION	8/88	\$150,000	\$15,000	\$0	1948-60		0.0%	10.0
SHOP/GAR	1224 SE MALDEN	7/89	\$60,000	\$7,440	\$0	1927		0.0%	8.1
STORE	909 NE ALBERTA	8/88	\$45,000	\$12,000	\$10,876	1972	9.4%	24.2%	3.8
STORE	7622 SE FOSTER	1/89	\$95,000	\$6,600	\$4,488	1928	32.0%	12.8%	5.3
STORE	6615 SE FOSTER	1/89	\$135,000	\$18,000	\$15,840	1922	12.0%	11.7%	7.5
STORE	7210 NE GLISAN	8/89	\$79,000	\$13,200	\$9,269	1926	29.8%	11.7%	6.0
STORE	2573 NW THURMAN	4/90	\$227,800	\$30,000	\$26,400	1978	12.0%	11.6%	7.6
STORE	4526 SE HAWTHORNE	8/89	\$107,500	\$17,400	\$12,121	1941	30.3%	11.3%	6.2
STORE	6965 NE MISSISSIPPI	6/89	\$94,800	\$20,880	\$10,134	1912	50.0%	10.7%	4.7
STORE	4103+ SE WOODSTOCK	8/89	\$700,000	\$91,168	\$88,301	1985		9.8%	7.7
STORE	4502 SE 52ND	10/89	\$115,000	\$12,300	\$10,800	1977	12.2%	9.4%	9.3
STORE	7120 SE FLAVEL	12/89	\$375,000	\$36,000	\$34,920	1961		9.3%	10.4
STORE	5932 SE 82	1/90	\$175,000	\$17,400	\$16,200	1963	6.9%	9.3%	10.1
STORE	8112 SE HAROLD	10/89	\$70,000	\$7,200	\$6,336	1928	12.0%	9.1%	9.7
STORE	1616 SE BYBEE	8/89	\$82,000	\$10,800	\$7,000	1925	35.2%	8.5%	7.6
STORE	612 NE KILLINGSWORTH	3/89	\$82,500	\$11,112	\$6,962	1933	37.3%	8.4%	7.4
STORE	2224 NW 10TH	2/90	\$138,000	\$8,400	\$0	1927		0.0%	16.4
STORE	7875 SE 13TH	10/89	\$127,500	\$19,200	\$0	1910		0.0%	6.6
STORE	8203-09 SE 13TH	10/89	\$412,500	\$21,600	\$0	1911		0.0%	19.1
STORE	8130 SE FOSTER	6/89	\$460,000	\$67,200	\$0	1933		0.0%	6.8
STORE	7639 SE FOSTER	7/88	\$325,000	\$12,000	\$0	1946		0.0%	27.1
TAVERN	2025 N KILPATRICK	10/89	\$54,000	\$8,400	\$5,778	1946		10.7%	6.4
WAREHOUSE	57 NE HANCOCK	7/89	\$375,000	\$66,000	\$42,000	1981	36.4%	11.2%	5.7
WAREHOUSE	825 SE MADISON	3/88	\$100,000	\$18,000	\$10,001	1956	44.4%	10.0%	5.6
WAREHOUSE	609 NE SCHUYLER	2/89	\$225,000	\$24,000	\$22,080	1925-72	8.0%	9.8%	9.4
WAREHOUSE	7015 NE COLUMBIA	3/89	\$835,000	\$91,920	\$79,920	1981	13.1%	9.6%	9.1
WAREHOUSE	1637 NW 14TH	8/89	\$175,000	\$19,500	\$16,637	1930	14.7%	9.5%	9.0
WAREHOUSE	3101 NE ARCYLE	10/89	\$250,000	\$30,000	\$23,400	1978	22.0%	9.4%	8.3
WAREHOUSE	6500 NE HALSEY	11/89	\$1,100,000	\$120,000	\$102,600	1956	14.5%	9.3%	9.2
WAREHOUSE	2204 SE 6TH	12/88	\$250,000	\$25,200	\$23,184	1947-65	8.0%	9.3%	9.9
WAREHOUSE	3865 NW ST HELENS RD	3/89	\$1,275,000	\$132,000	\$116,160	1966-77	12.0%	9.1%	7.7

Example # 3.03

OVERALL CAPITALIZATION RATE SURVEY

2/9/90 Johnson

Warehouses

Data Source: 1989 Commercial Sales Study

		SALE DATE	SALE PRICE	GROSS INCOME	NOI	OPERATING EXP RATIO	OAR RATE	YEAR BUILT	GRM
WHS	1224 SW 17TH	12/87	\$250,000	\$24,000	\$22,572	6.0%	9.0%	1924	10.42
WHS	7631 N UPLAND DR	11/88	\$1,080,000	\$141,600	\$98,769	30.2%	9.1%	1976	7.63
WHS	2451 NW 30TH	1/89	\$110,000	\$12,000	\$10,560	12.0%	9.6%	1948	9.17
WHS	6829 NE 59TH PL	9/87	\$2,170,000	\$231,000	\$212,866	7.9%	9.8%	1986	9.39
WHS	7605 N UPLAND DR	10/88	\$1,625,000	\$173,284	\$163,026	5.9%	10.0%	1980	9.38
WHS	1125 SE DIVISION	7/88	\$270,000	\$30,876	\$27,170	12.0%	10.1%	1965-75	8.74
WHS	201 NE MIDDLEFIELD RD	5/88	\$140,000	\$19,200	\$14,124	26.4%	10.1%	1966	7.29
WHS	122 SE 27TH	3/88	\$127,500	\$14,400	\$14,400	0.0%	11.3%	1960	8.85
WHS	1805-35 NW 21ST	8/88	\$198,000	\$34,200	\$25,471	25.5%	12.9%	1962	5.79

OVERALL CAPITALIZATION RATE SURVEY

2/9/90 Johnson

Office Buildings

Data Source: 1989 Commercial Sales Study

		SALE DATE	SALE PRICE	GROSS INCOME	NOI	OPERATING EXP RATIO	OAR RATE	YEAR BUILT	GRM
OFFICE	16432 SE STARK	1/89	\$119,000	\$13,200	\$0	0.0%	0.0%	1928	9.02
OFFICE	5550 SW MACADAM	12/88	\$4,250,000	\$700,000	\$350,000	50.0%	8.2%	1984	6.07
OFFICE	16420 SE DIVISION, F/S	6/88	\$160,000	\$29,400	\$13,256	54.9%	8.3%	1975	5.44
OFFICE	2311 E BURNSIDE	12/88	\$94,900	\$18,060	\$8,700	52.8%	9.2%	1907	5.25
OFFICE	4004 SE WOODSTOCK	5/88	\$66,500	\$12,300	\$8,900	43.9%	10.4%	1908	5.41
OFFICE	3312-14 SW KELLY	8/88	\$175,000	\$27,600	\$18,600	32.6%	10.6%	1965	6.34
OFFICE	4531 SE BELMONT	10/88	\$647,000	\$180,000	\$70,000	61.1%	10.8%	1976	3.59
OFFICE	1101-35 SE SALMON, +tax	9/88	\$240,000	\$37,200	\$30,592	17.8%	12.7%	1905	6.45
OFFICE	4008 SE UNION AV	2/88	\$55,000	\$9,600	\$7,927	17.4%	14.4%	1910	5.73

f:1-oar90; 5/7/90

Example#. 3.04

COMPLETED APPRAISAL RURAL

This example starts with a field review summary sheet that discusses the non-uniform application of depreciation. Following the notes are characteristics records for real property accounts with notations by Department of Revenue review appraisers.

Example 6.2 shows where the appraiser determined the house to be in average condition yet applied depreciation for a house in better condition.

Example 6.3 shows a house which has been updated (remodeled) yet was appraised as average.

Example 6.4 shows a house in less than average condition appraised as average.

Example 6.5 shows a house with much deferred maintenance yet the applied depreciation is that for a house in average condition for its age.

Example # 4.00

FIELD REVIEW
SUMMARY OF FINDINGS

DATE: 4-19-91
REVIEWED BY: JKK + P.O.

COUNTY: MaH.
NEIGHBORHOOD: 220
APPRAISER: Steve Blixt - Reviewer Baron Hestwell

=====

OVERALL: - Needs work - and must be documented so reviewer & public can at least work through the calculations & arrive at some final land value. Depreciation needs to be reviewed for consistency of application.

CLASSING: consistent with class schedule - generally agreed with Reviewer's class determination

LAND: Inconsistent with documentation of how land was computed. Sometimes reviewer can follow other times it was simply checked & entered. Requested maps showing boundary line where various schedules are to be applied. Some inconsistency appears to exist in steel selecting and schedule.

INVENTORY: - generally OK.

DEPRECIATION: Depreciation does not appear to be uniformly applied. The depreciation is being driven off of year LH. Occasionally the Appraiser recognized effective age - but not consistently. The depreciation being applied on 1st & 2nd seems very high. Has that one in questionable condition - (20-30%) and being appraised at 65-75% Remaining good.

OTHER COMMENTS: I think this is a little low - Depreciation from 210 was used. This NH was not reviewed last year. Requested copies of depreciation B.M. - Maybe there is support for high % good on 1st & 2.

EFFECTIVE AGE

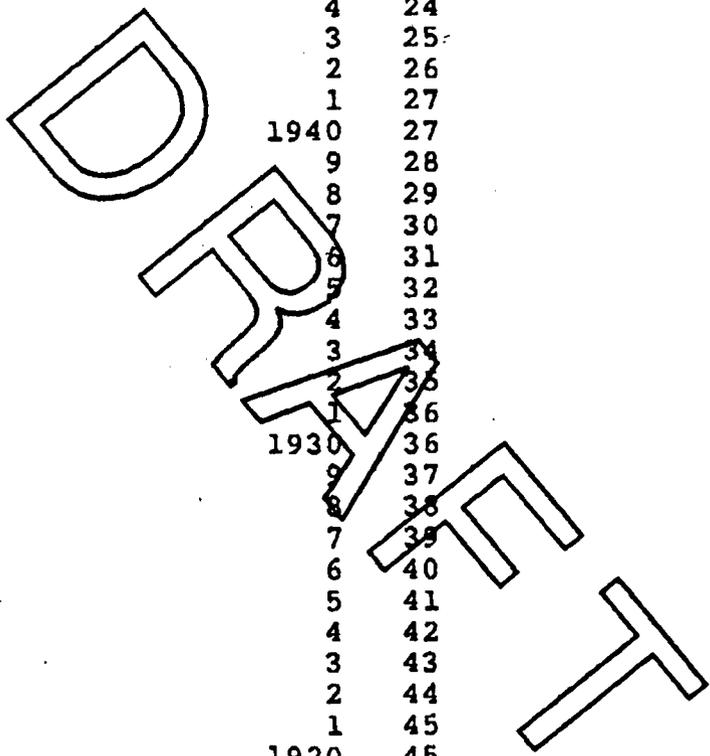
SKYLINE

NH 220

1990 1
9 2
8 3
7 4
6 5
5 6
4 7
3 7
2 8
1 8
1980 9
9 9
8 10
7 10
6 10
5 10
4 11
3 11
2 11
1 11
1970 12
9 12
8 12
7 12
6 13
5 13
4 13
3 13
2 14
1 14
1960 14
9 14
8 15
7 15
6 15
5 16
4 16
3 16
2 17
1 17

1950 17
9 19
8 20
7 21
6 22
5 23
4 24
3 25
2 26
1 27
1940 27
9 28
8 29
7 30
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5 32
4 33
3 34
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1 36
1930 36
9 37
8 38
7 39
6 40
5 41
4 42
3 43
2 44
1 45
1920 45
9 46
8 47
7 48
6 49
5 50
4 51
3 52
2 53
1 54

1910 55
9 56
8 57
7 58
6 59
5 60
4 61
3 62
2 63
1 64
1900 64
9 65
8 66
7 67
6 68
5 69
4 70
3 71
2 72
1 72
1890 73
9 74
8 75
7 75
6 75
5 75
4 75
3 75
2 75
1 75
1880 75



07/20/90
 ACCOUNT TYPE IMPS # ACQ
 R-97133-0330 R 01 C

A & T CHARACTERISTICS CARD - RESIDENTIAL
 CHANGE DATE # OF IMPS STATED ID
 1987/12/07 1

20:56:01.4
 BATCH NUMBER: M590

OWNER
 NEY, DAVID R & SHAWN S
 TAXPAYER
 5 NE KNOTT ST
 TLAND, OREGON 97212
 SITUS ADDRESS
 12937 NW NEWBERRY RD
 PORTLAND, OR
 97231
 IMPROVEMENT ADDRESS

(101) STR CLASS: **2.5**
 (102) STR TYPE: B
 1 STORY W/BASE
 (103) ARCH STYLE: W
 BUNGALOW
 (190) APPR STATUS: K
 (110) APPR DIST: 6
 (111) NEIGH CODE: 220
 (112) MAP NBR: 332N1W
 (113) ZONING: MUF19
 (114) RATIO CODE: 441
 (115) USE CODE: B
 LEVY CODE: 002

IMPROVEMENTS BY LEVEL

LEVEL (300)	F 2.5 (301)	B 2.5 (302)	(303)	(304)
CLASS (305)	5.0 (306)	5.0 (307)	(308)	(309)
FIN SQFT (310)	748 (311)	748 (312)	(313)	(314)
UNF SQFT (315)	748 (316)	748 (317)	(318)	(319)
BATHROOM (320)	1 (321)	1 (322)	(323)	(324)
PART BATH (325)	1 (326)	1 (327)	(328)	(329)
BEDROOM (330)	2 (331)	2 (332)	(333)	(334)
REC HALL (335)	1 (336)	1 (337)	(338)	(339)
SER HALL (340)	1 (341)	1 (342)	(343)	(344)
OTH HALL (345)	1 (346)	1 (347)	(348)	(349)
DEN (350)	1 (351)	1 (352)	(353)	(354)
LIVING (355)	1 (356)	1 (357)	(358)	(359)
DINING (360)	1 (361)	1 (362)	(363)	(364)
KITCHEN (365)	1 (366)	1 (367)	(368)	(369)
NOOK (370)	1 (371)	1 (372)	(373)	(374)
UTILITY (375)	1 (376)	1 (377)	(378)	(379)
FAMILY RM (380)	1 (381)	1 (382)	(383)	(384)
OTHER RM (385)	1 (386)	1 (387)	(388)	(389)

TION NAME: SECTION 33 2N 1W
 LEGAL LINE LOT BLOCK
 33 2.50 ACRES

TAX STATUS:
 GEN LAND ADJUST

CD T T T

ND	IMPS	TOTAL
000	6000	26000
000	6000	26000
200	6700	28900

FOUNDATION %	PLUMBING %
125 WOODPOST 100	151 SINK
126	152 TOILET
127	153 WASH BAS
	154 TUB
	155 WAT HTR
	156
	157
	158
	159
	160
	161
	162

REPLACEMENT COST TYPE	ADJ	AMOUNT
(500) FOUNDATION		-291
(501) LEVEL X F		37794
(502) LEVEL X B		7650
(503) LEVEL X		
(504) LEVEL X		
(505) LEVEL X		
(506) ROOF		
(507) EXTERIOR		
(508) INTERIOR		
(509) PLUMBING		-2214
(510) HEAT/COOL		
(511) APPLIANCE		
(512) FIREPLACE X		
(513) GARAGE X		

ICE 00
 PE REASON BOOK/PAGE
 14 1862-2232

GEN LAND ADJUST
 200
 201
 202
 203
 204
 205
 206
 207
 208
 209

EXTERIOR %	FUEL TYPE
134 WOOD 100	163 SS
135	
136	
137	
138	
	HEAT SQ FT
	164 748
	HEAT SYSTEM FNC
	165 35.P
	166
	167
	168
	169

TOTAL IMPS	AMOUNT
(514) YR BUILT 1920	42939
(515) EFF AGE 60	35
(516) FUNC-E.G.A.F.P.A	
(517) ECON-E.G.A.F.P.A	
(518) COND-E.G.A.F.P.A	

SI RC D. RC A. CL CC AI PARKWAY TRAFFIC LEV L.M.H: CURB SIDEWALK VIEW FACTOR VIEW ANGLE E.G.A.P:
 (013) VIEW UTILITY E.G.A.P:
 (014) VIEW SUBJECT C.M.V.W.I.A:
 (015) UG UTIL
 (016) SEWER STORM
 (017) SEWER SANIT X.P.G.S:
 (018) WATER SITES
 (019) NBR VACANT
 (020) NBR W/IMPS
 (021) OSD
 -.0,+.V.56789:

(116) GARAGE CLASS
 (117) TYPE
 (118) FLOOR A.D.B.C:
 (119) NBR GAR C.O.D:
 (120) SQFT
 REMODELING EST YR
 (121) BATH
 (122) KITCHEN
 (123) OTHER

INTERIOR FLOOR	APPLIANCE #
169 FIN	170
140	171
141	172
142	173
143	174
144	175
	176
	177
	178
	179
	180
	181
	182
	183
	184
	185
	186
	187
	188
	189
	190

REMAIN GOOD % 1.00
 ADJUST RG %
 NET RG % 1.00
 DEPR IMPS 429
 MISC IMPS 1918
 TOTAL IMPS 2300
 If use is better than eff. 45 then make card. Adj.

AND APPRAISER (030) DATE 041886
 ID 71 (032) REV NBR

REMARKS
 BB+10+18+7+12+17+38+14SB400
 86 BOE 1545
 LAND TABLE 3 W/35% VIEW ADJ

MISC IMPROVEMENTS

TYPE	QUANTITY	CLASS	RG	COST
(800) CARPORT	2	2	100	1918
(804) 66	48	2	20	
(808)				
(812)				
(816)				
(820)				
(824)				
(828)				
(832)				
(836)				
(840)				
(844)				
(848)				
(852)				
(856)				

APPRaiser IMPS VALUE	AMOUNT
(195) YEAR	91
(178) VALUE	5000
(179) NON TAX	
GENERATED LAND VALUE	AMOUNT
(524) YR 91 VALUE	
APPRaiser LAND VALUE	AMOUNT
(027) YEAR	91
(022) VALUE	40000
(024) NON TAX	
(528) VALUE SELECT I	+3
(529) VALUE SELECT L	+3

IMPS APPRAISER (181) ID 71 07

(18) DATE 041886 012997
 (18) REV NBR

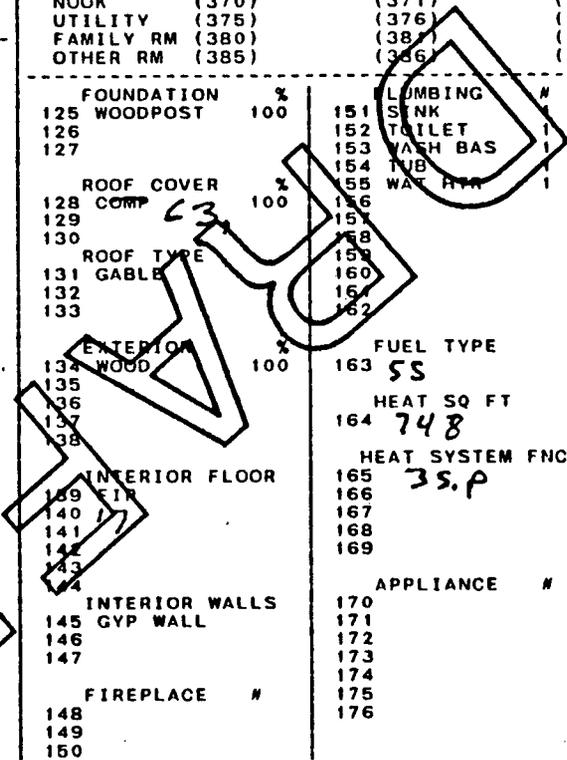
(194) INSIDE INSP: N

(194) INSIDE INSP: N

Example # 4.03

JK/pld 4/17/91

25500
 34425
 66000
 40425



07/20/90
 ACCOUNT TYPE IMPS # ACD
 R-51400-0280 R 01 C

A & T CHARACTERISTICS CARD - RESIDENTIAL
 CHANGE DATE # OF IMPS STATED ID
 1990/05/24 1

20:53:52.5
 BATCH NUMBER: M590

OWNER
 SIL, JOSEPH P JR & ANNA M
 TAXPAYER

110 NW RIVERVIEW DR
 PORTLAND ORE 97231
 SITUS ADDRESS
 14110 NW RIVERVIEW DR
 PORTLAND, OR
 97231
 IMPROVEMENT ADDRESS

(101) STR CLASS: 403
 (102) STR TYPE: D
 1 ST W/BASE/ATT
 (103) ARCH STYLE: R RANCH
 (190) APPR STATUS: K
 (110) APPR DIST: 6
 (111) NEIGH CODE: 220
 (112) MAP NBR: 282N1W
 (113) ZONING: MUF19
 (114) RATIO CODE: 441
 (115) USE CODE: B
 LEVY CODE: 072
 TAX STATUS:

LEVEL (300) F
 CLASS (305) 403
 FIN SQFT (310) 960
 UNF SQFT (315)
 BATHROOM (320) 1
 PART BATH (325)
 BEDROOM (330) 2
 REC HALL (335)
 SER HALL (340) 1
 OTH HALL (345)
 DEN (350)
 LIVING (355) 1
 DINING (360) 1
 KITCHEN (365) 1
 NOOK (370)
 UTILITY (375)
 FAMILY RM (380)
 OTHER RM (385)

IMPROVEMENTS BY LEVEL

(301) A 403
 (302) B 403
 (306) 403
 (307) B 403
 (311) 200
 (312) 240
 (316) 240
 (321) 1
 (322) 1
 (326) 1
 (331) 1
 (336) 1
 (341) 1
 (346) 1
 (351) 1
 (356) 1
 (361) 1
 (366) 1
 (371) 1
 (376) 1
 (381) 1
 (386) 1

SECTION NAME: LUCERNE
 LEGAL LINE
 PT IN HWY

LOT 21&22
 BLOCK 2

GEN LAND ADJUST

200
 201
 202
 203
 204
 205
 206
 207
 208
 209

FOUNDATION %
 125 CONCRETE 100
 126
 127

PLUMBING #
 151 SINK
 152 TOILET
 153 WASH BAS
 154 TUB
 155 SHW OF
 156 LAUN TUB
 157 WAT HTR
 158

REPLACEMENT COST

TYPE	ADJ	AMOUNT
(500) FOUNDATION		
(501) LEVEL X F		34144
(502) LEVEL X A		6380
(503) LEVEL X		
(504) LEVEL X		
(505) LEVEL X		
(506) ROOF		
(507) EXTERIOR		
(508) INTERIOR		
(509) PLUMBING		220
(510) HEAT/COOL		1705
(511) APPLIANCE		
(512) FIREPLACE X		1764
(513) GARAGE X		

ROOF COVER %
 128 COMP 100
 129
 130

FUEL TYPE
 163 OIL
 164 1680
 165 FOR AIR
 166
 167
 168
 169

ROOF TYPE
 131 GABLE
 132
 133

HEAT SYSTEM FNC
 165 FOR AIR P
 166
 167
 168
 169

EXTERIOR %
 134 WOOD 100
 135
 136
 137
 138

INTERIOR FLOOR
 139 FIN
 140 COMB
 141
 142
 143
 144

INTERIOR WALLS
 145 43
 146
 147

FIREPLACE #
 148 REGULAR
 149 44
 150

TOTAL IMPS 44213
 (514) YR BUILT 1948
 (515) EFF AGE 48
 (516) FUNC-E.G.A.F.P. A
 (517) ECON-E.G.A.F.P. A
 (518) COND-E.G.A.F.P. A

REMAIN GOOD % 32.50
 (519) ADJUST RG %
 NET RG % 32.50

DEPR IMPS 14369
 MISC IMPS 73537

TOTAL IMPS 87900

SUMMARY
 IMPS TOTAL
 T 02 30300 39100
 T 04 31800 41000
 T 05 35300 45500

REASON BOOK/PAGE

013) VIEW UTILITY
 E.G.A.P. G
 014) VIEW SUBJECT
 C.M.V.W.I.A. W
 015) UG UTIL
 016) SEWER STORM
 X.P.G.S.
 017) SEWER SANIT
 X.P.G.S.
 018) WATER SITES
 X
 019) NBR VACANT 1
 020) NBR W/IMPS 1
 021) OSD
 -.0.+.V.56789: 0

GARAGE
 (116) CLASS
 (117) TYPE
 A.D.B.C.
 (118) FLOOR
 C.O.D.
 (119) NBR CAR
 (120) SOFT

REMODELING EST YR
 (121) BATH
 (122) KITCHEN
 (123) OTHER

LAND APPRAISER (030) DATE
 (032) REV NBR

REMARKS

B24+44+18+16+6+28

LAND NH 211

PET GAR PKED UP ON 91 DRA

This use has been updated. Should be changed. Comp use 2%.

MISC IMPROVEMENTS 96

CLASS	QUANTITY	RG	COST
(800) DECK	9600	4.0	56448
(804) DECK	9600	100	16934
(808) CONCRETE	100	100	155
(812) 98	288	3	50
(816)			
(820)			
(824)			
(828)			
(832)			
(836)			
(840)			
(844)			
(848)			
(852)			
(856)			
(806)			
(810)			
(814)			
(818)			
(822)			
(826)			
(830)			
(834)			
(838)			
(842)			
(846)			
(850)			
(854)			
(858)			

APPRaiser IMPS VALUE
 (195) YEAR 84
 (178) VALUE 37800
 (179) NON TAX

GENERATED LAND VALUE
 (524) YR 91 VALUE

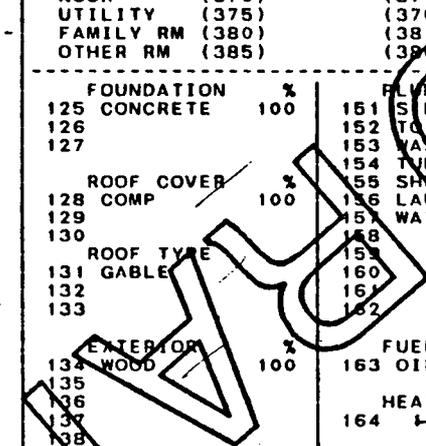
APPRaiser LAND VALUE
 (027) YEAR
 (022) VALUE 15500
 (024) NON TAX

(528) VALUE SELECT IMPS: 13

(529) VALUE SELECT LAND: 13

IMPS APPRAISER (181) ID 07
 (180) DATE 01/30/91
 (182) REV NBR
 (194) INSIDE INSP: y

JK/PLD 720



Example # 4.04

Exc view

GE01AP PR023-1 07/20/90
 ACCOUNT TYPE IMPS # ACD
 R-03850-0220 R 01 C

A & T CHARACTERISTICS CARD - RESIDENTIAL
 CHANGE DATE # OF IMPS STATED ID
 1987/12/07 1

20:53:36.9
 BATCH NUMBER: M590

OWNER
 KE, RALPH J & LAUREL W
 TAXPAYER
 700 NW RIVERVIEW DR
 PORTLAND, OREGON 97231
 SITUS ADDRESS
 7) 13700 NW RIVERVIEW DR
 3) PORTLAND, OR
 3) 97231
 0) IMPROVEMENT ADDRESS

(101) STR CLASS: 2-02.5
 (102) STR TYPE: A
 ONE STORY HOUSE
 (103) ARCH STYLE: O
 OTHER
 (190) APPR STATUS: K
 (110) APPR DIST: 6
 (111) NEIGH CODE: 220
 (112) MAP NBR: 282N1W
 (113) ZONING: RR
 (114) RATIO CODE: 441
 (115) USE CODE: B
 LEVY CODE: 072

LEVEL (300) F 2.5
 CLASS (305) 8-0
 FIN SQFT (310) 644
 UNF SQFT (315)
 BATHROOM (320) 1
 PART BATH (325)
 BEDROOM (330) 2
 REC HALL (335)
 SER HALL (340) 1
 OTH HALL (345)
 DEN (350)
 LIVING (355) 1
 DINING (360) 1
 KITCHEN (365) 1
 NOOK (370)
 UTILITY (375)
 FAMILY RM (380)
 OTHER RM (385)

IMPROVEMENTS BY LEVEL
 (301) (302) (303) (304)
 (306) (307) (308) (309)
 (311) (312) (313) (314)
 (316) (317) (318) (319)
 (321) (322) (323) (324)
 (326) (327) (328) (329)
 (331) (332) (333) (334)
 (336) (337) (338) (339)
 (341) (342) (343) (344)
 (346) (347) (348) (349)
 (351) (352) (353) (354)
 (356) (357) (358) (359)
 (361) (362) (363) (364)
 (366) (367) (368) (369)
 (371) (372) (373) (374)
 (376) (377) (378) (379)
 (381) (382) (383) (384)
 (386) (387) (388) (389)

SECTION NAME: ARMONA
 LEGAL LINE LOT 6&7 BLOCK 1

GEN LAND ADJUST
 200
 201
 202
 203
 204
 205
 206
 207
 208
 209

FOUNDATION %
 125 CONCRETE 100
 126
 127
 ROOF COVER %
 128 COMP 100
 129
 130
 ROOF TYPE
 131 GABLE
 132
 133
 EXTERIOR
 134 ASPBESTOS 100
 135
 136
 137
 138
 INTERIOR FLOOR
 139 FR
 140 HW
 141 COMP
 142
 143
 144
 INTERIOR WALLS
 145 GYP WALL
 146
 147
 FIREPLACE #
 148
 149
 150

PLUMBING #
 151 SINK
 152 TOILET
 153 WASH BAS
 154 TUB
 155 LAUN TUB
 156 WAT HTR
 157
 158
 159
 160
 161
 162
 FUEL TYPE
 163 SOLID
 HEAT SQ FT
 164 644
 HEAT SYSTEM FNC
 165 OTHER P
 166
 167
 168
 169
 APPLIANCE #
 170
 171
 172
 173
 174
 175
 176
 REPLACEMENT COST
 TYPE ADJ AMOUNT
 (500) FOUNDATION
 (501) LEVEL X F 22373
 (502) LEVEL X
 (503) LEVEL X
 (504) LEVEL X
 (505) LEVEL X
 (506) ROOF
 (507) EXTERIOR
 (508) INTERIOR
 (509) PLUMBING
 (510) HEAT/COOL
 (511) APPLIANCE
 (512) FIREPLACE X
 (513) GARAGE X 2277
 TOTAL IMPS 24650
 (514) YR BUILT 1950
 (515) EFF AGE 30-17
 (516) FUNC-E.G.A.F.P. A
 (517) ECON-E.G.A.F.P. A
 (518) COND-E.G.A.F.P. A
 REMAIN GOOD % 43.00 70%
 (519) ADJUST RG %
 NET RG % 43.00
 DEPR IMPS 10600
 MISC IMPS 88000
 TOTAL IMPS 98600

CD
 T 02
 T 04
 T 05
 IMPS
 17300
 17300
 19200
 TOTAL
 24500
 24500
 27200

REASON BOOK/PAGE

(013) VIEW UTILITY
 E.G.A.P. G
 (014) VIEW SUBJECT
 C.M.V.W.I.A. W
 (015) UG UTIL
 (016) SEWER STORM
 (017) SEWER SANIT
 X.P.G.S.
 (018) WATER
 SITES X
 (019) NBR VACANT
 (020) NBR W/IMPS 1
 (021) OSO
 -.0.+.V.56789:
 (030) DATE
 (032) REV NBR

GARAGE
 (116) CLASS 3.0
 (117) TYPE
 A,B,C: A
 (118) FLOOR
 C,D,C
 (119) NBR CAR 1
 (120) SQFT 230
 REMODELING EST YR
 (121) BATH
 (122) KITCHEN
 (123) OTHER

REMARKS
 0) B23+28+23+28
 1) Numerous Sheds of No Value
 2) LAND NH 211
 3)
 4)
 5)
 6)
 7)
 8)
 9)

MISC IMPROVEMENTS
 QUANTITY CLASS RG COST
 (801) 8000 3.0 (803) 100 SD 88000
 (805) 72 (806) 3.0 (807) 100 SD 0
 (809) (810) (811)
 (813) (814) (815)
 (816) (817) (818) (819)
 (820) (821) (822) (823)
 (824) (825) (826) (827)
 (828) (829) (830) (831)
 (832) (833) (834) (835)
 (836) (837) (838) (839)
 (840) (841) (842) (843)
 (844) (845) (846) (847)
 (848) (849) (850) (851)
 (852) (853) (854) (855)
 (856) (857) (858) (859)

% good seems high
 APPRAISER IMPS VALUE
 (195) YEAR 84
 (178) VALUE 18200
 (179) NON TAX
 GENERATED LAND VALUE
 (524) YR 91 VALUE
 APPRAISER LAND VALUE
 (027) YEAR 91
 (022) VALUE 15000 7500
 (024) NON TAX
 (528) VALUE SELECT IMPS: +3
 (529) VALUE SELECT -13

IMPS APPRAISER (181) ID 07
 DATE 013091
 REV NBR 05 (194) INSIDE INSP: Y

Excel View

COMPLETED APPRAISAL RURAL

This example shows inconsistent application of land schedules and adjustments.

Example 7.1 shows in the remark section how the appraiser documented the land valuation with adjustment.

Examples 7.2 and 7.3 show how the appraiser coded the land as an outlier with no documentation for his land value conclusions.

DRAFT

Example # 5.00

SE01AP PR023-1 07/20/90
 ACCOUNT TYPE IMPS N ACD
 R-97118-0570 R 01 C

A & T CHARACTERISTICS CARD - RESIDENTIAL
 CHANGE DATE # OF IMPS STATED ID
 1987/12/07 2

20:44:51.8
 BATCH NUMBER: M590

OWNER
 CH. DAVID F SR
 TAXPAYER

10 NW CHESTNUT LA
 TLAND, OREGON 97231
 SITUS ADDRESS
 17910-17916 NW CHESTNUT LA
 PORTLAND, OR
 97231
 IMPROVEMENT ADDRESS

(101) STR CLASS: 2-200K
 (102) STR TYPE: A
 ONE STORY HOUSE
 (103) ARCH STYLE: O
 OTHER
 (190) APPR STATUS: K
 (110) APPR DIST: 6
 (111) NEIGH CODE: 220
 (112) MAP NBR: 182N1W
 (113) ZONING: RR
 (114) RATIO CODE: 441
 (115) USE CODE: B
 LEVY CODE: 002

LEVEL (300) F 20 (301) (302) (303) (304)
 CLASS (305) 20 (306) (307) (308) (309)
 FIN SOFT (310) 640 (311) (312) (313) (314)
 UNF SOFT (315) (316) (317) (318) (319)
 BATHROOM (320) 1 (321) (322) (323) (324)
 PART BATH (325) (326) (327) (328) (329)
 BEDROOM (330) 2 (331) (332) (333) (334)
 REC HALL (335) (336) (337) (338) (339)
 SER HALL (340) 1 (341) (342) (343) (344)
 OTH HALL (345) (346) (347) (348) (349)
 DEN (350) (351) (352) (353) (354)
 LIVING (355) 1 (356) (357) (358) (359)
 DINING (360) 1 (361) (362) (363) (364)
 KITCHEN (365) 1 (366) (367) (368) (369)
 NOOK (370) 1 (371) (372) (373) (374)
 UTILITY (375) (376) (377) (378) (379)
 FAMILY RM (380) (381) (382) (383) (384)
 OTHER RM (385) (386) (387) (388) (389)

SECTION NAME: SECTION 18 2 N 1 W
 LEGAL LINE LOT BLOCK
 57 0.91 ACRES

TAX STATUS:
 GEN LAND ADJUST

SUMMARY
 IND IMPS TOTAL
 1000 28500 47500
 1000 28500 47500
 100 31600 52700

ATA
 REASON BOOK/PAGE

(013) VIEW UTILITY
 E.G.A.P: P
 (014) VIEW SUBJECT
 C.M.V.W.I.A: M
 (015) UG UTIL
 (016) SEWER STORM
 (017) SEWER SANIT
 X.P.G.S:
 (018) WATER X
 SITES
 (019) NBR VACANT 1
 (020) NBR W/IMPS 2
 (021) OSD 01
 .O.V. 56789:

AND APPRAISER (030) DATE 0468* 03/91
 ID 2126 (032) REV NBR

REMARKS

B32+20+32+20
 Defered maintenance through
 out
 LAND TABLE 3 w/ 35% VIEW ADJ

200
 201
 202
 203
 204
 205
 206
 207
 208
 209

16380
 +5750
 =16955
 16955
 +1000
 =17955
 17955
 +1110 AC
 =28110 AC

GARAGE
 (116) CLASS
 (117) TYPE
 A.D.B.C:
 (118) FLOOR
 C.O.D:
 (119) NBR CAR
 (120) SOF
 REMODELING EST YR
 (121) BATH
 (122) KITCHEN
 (123) OTHER

FOUNDATION %
 125 CONCRETE 100
 126
 127
 ROOF COVER %
 128 COMP 100
 129
 130
 ROOF TYPE
 131 GABLE
 132
 133
 EXTERIOR
 134 WOOD 100
 135
 136
 137
 138
 INTERIOR FLOOR
 139 COMP
 140 TILE
 141
 142
 143
 144
 INTERIOR WALLS
 145 GYP WALL
 146
 147
 FIREPLACE #
 148
 149
 150

PLUMBING #
 151 SINK
 152 TOILET
 153 WASH BNS
 154 TUB
 155 SHW OT
 156 WAT MTR
 157
 158
 159
 160
 161
 162
 FUEL TYPE
 163 ELECTRIC
 HEAT SQ FT
 164 640
 HEAT SYSTEM FNC
 165 OTHER
 166
 167
 168
 169
 APPLIANCE #
 170
 171
 172
 173
 174
 175
 176

REPLACEMENT COST
 TYPE ADJ AMOUNT
 (500) FOUNDATION 480
 (501) LEVEL X F 19163
 (502) LEVEL X
 (503) LEVEL X
 (504) LEVEL X
 (505) LEVEL X
 (506) ROOF
 (507) EXTERIOR
 (508) INTERIOR
 (509) PLUMBING 190
 (510) HEAT/COOL
 (511) APPLIANCE
 (512) FIREPLACE X
 (513) GARAGE X
 TOTAL IMPS 19833
 (514) YR BUILT 1939
 (515) EFF AGE 50-28
 (516) FUNC-E.G.A.F.P: A
 (517) ECON-E.G.A.F.P: A
 (518) COND-E.G.A.F.P: A P
 REMAIN GOOD % 26.50
 (519) ADJUST RG % 26.50
 NET RG % 26.50
 DEPR IMPS 5256
 MISC IMPS
 TOTAL IMPS

MISC IMPROVEMENTS
 QUANTITY CLASS RG COST
 (800) 66 (801) 160 (802) 2 (803) 30
 (804) 66 (805) 48 (806) 2 (807) 30
 (808) (809) (810) (811)
 (812) (813) (814) (816)
 (816) (817) (818) (819)
 (820) (821) (822) (823)
 (824) (825) (826) (827)
 (828) (829) (830) (831)
 (832) (833) (834) (835)
 (836) (837) (838) (839)
 (840) (841) (842) (843)
 (844) (845) (846) (847)
 (848) (849) (850) (851)
 (852) (853) (854) (855)
 (856) (857) (858) (859)

Comp. cond.
 w/other 2-1-
 this is more
 reasonable
 APPRAISER IMPS VALUE
 (195) YEAR 84
 (178) VALUE 5000
 (179) NON TAX
 GENERATED LAND VALUE
 (524) YR 91 VALUE
 APPRAISER LAND VALUE
 (027) YEAR 84
 (022) VALUE 28000 20000
 (024) NON TAX
 (528) VALUE SELECT IMPS: +3
 (529) VALUE SELECT ND: +3

IMPS APPRAISER (181) ID 2107 (182) DATE 0468* 03/91 (183) REV NBR (184) INSIDE INSP: YZ

Misc - LI 930

EO1AP PRO23-1 07/20/90
 ACCOUNT TYPE IMPS # ACD
 R-11990-0430 R 01 C

A & T CHARACTERISTICS CARD - RESIDENTIAL
 CHANGE DATE # OF IMPS STATED ID
 1984/05/31 1

20:49:40.2 345
 BATCH NUMBER: M590

OWNER
 WNING, LESTER L
 TAXPAYER
 SCOTT, WAYNE A & SUSAN
 4 NW ST HELENS RD
 FLAND, OREGON 97231
 SITUS ADDRESS
 16944 NW ST HELENS RD
 PORTLAND, OR
 97231
 IMPROVEMENT ADDRESS

(101) STR CLASS: ~~101~~ 2
 (102) STR TYPE: ONE STORY HOUSE
 (103) ARCH STYLE: W BUNGALOW
 (190) APPR STATUS: K
 (110) APPR DIST: 6
 (111) NEIGH CODE: 220
 (112) MAP NBR: 202N1W
 (113) ZONING: RR
 (114) RATIO CODE: 441
 (115) USE CODE: B
 LEVY CODE: 072
 TAX STATUS:

LEVEL (300) F
 CLASS (305) 680
 FIN SQFT (310)
 UNF SQFT (315)
 BATHROOM (320) 1
 PART BATH (325)
 BEDROOM (330) 2
 REC HALL (335)
 SER HALL (340)
 OTH HALL (345)
 DEN (350)
 LIVING (355) 1
 DINING (360) 1
 KITCHEN (365) 1
 NOOK (370)
 UTILITY (375)
 FAMILY RM (380)
 OTHER RM (385)

IMPROVEMENTS BY LEVEL
 (301) (302) (303) (304)
 (306) (307) (308) (309)
 (311) (312) (313) (314)
 (316) (317) (318) (319)
 (321) (322) (323) (324)
 (326) (327) (328) (329)
 (331) (332) (333) (334)
 (336) (337) (338) (339)
 (341) (342) (343) (344)
 (346) (347) (348) (349)
 (351) (352) (353) (354)
 (356) (357) (358) (359)
 (361) (362) (363) (364)
 (366) (367) (368) (369)
 (371) (372) (373) (374)
 (376) (377) (378) (379)
 (381) (382) (383) (384)
 (386) (387) (388) (389)

TION NAME: BURLINGTON
 LEGAL LINE
 PT TKN FOR LOWER
 UMBIA RIVER HWY

LOT 7
 BLOCK 2

GEN LAND ADJUST
 200
 201
 202
 203
 204
 205
 206
 207
 208
 209

VALUATION SUMMARY

CD	DATE	LAND	IMPS	TOTAL
T	02/05/88	4700	11400	16100
T	04/11/88	4700	11400	16100
T	05/11/88	4700	12700	17900

Example # 5.02

ICE
 EASON BOOK/PAGE

SI
 RC
 D
 RO
 A
 CU
 COI
 ALL
 PAR
 TRA
 L.M
 CUR
 SIDEWAL
 VIEW FA
 VIEW AN
 E.G.A.P.

VIEW UTILITY
 E.G.A.P:
 VIEW SUBJECT
 C.M.V.W.I.A:
 UG UTIL
 SEWER STORM X
 SEWER SANIT X
 X.P.G.S: X
 WATER X
 SITES
 9) NBR VACANT
 0) NBR W/IMPS
 1) OSD 0
 .0,+V.56789:

LAND APPRAISER (030) DATE 032784
 ID 71 (032) REV NBR

REMARKS
 HEAT DATA MISSING.

B34+20+34+20SB30+6
 Appears deferred maintenance throughout
~~LAND OUTLIER 1~~
 LAND OUTLIER 1
 no use
 land computed

GARAGE
 (116) CLASS
 (117) TYPE
 D,B,C:
 FLOOR
 E,C,D:
 NBR CAR
 (120) SQFT
 REMODELING EST YR
 (121) BATH
 (122) KITCHEN
 (123) OTHER

FOUNDATION %
 125 CONCRETE 100
 126
 127
 ROOF COVER %
 128 COMP 100
 129 WOOD 100
 130
 ROOF TYPE
 131 GABLE 160
 132
 133
 EXTERIOR
 134 WOOD 100
 135
 136
 137
 138
 INTERIOR FLOOR
 139 FIR
 140 COMP
 141
 142
 143
 144
 INTERIOR WALLS
 145 GYP WALL
 146
 147
 FIREPLACE #
 148
 149
 150

REPLACEMENT COST
 TYPE ADJ AMOUNT
 (500) FOUNDATION 510
 (501) LEVEL X F 19966
 (502) LEVEL X
 (503) LEVEL X
 (504) LEVEL X
 (505) LEVEL X
 (506) ROOF
 (507) EXTERIOR
 (508) INTERIOR
 (509) PLUMBING 130
 (510) HEAT/COOL
 (511) APPLIANCE
 (512) FIREPLACE X
 (513) GARAGE X
 TOTAL IMPS 20606
 (514) YR BUILT 1954
 (515) EFF AGE 86.16
 (516) FUNC-E.G.A.F.P: A II 1/2
 (517) ECON-E.G.A.F.P: PA
 (518) COND-E.G.A.F.P: F + 15/21
 REMAIN GOOD % 49.00
 ADJUST RG % 15
 NET RG % 49.00
 DEPR IMPS 10097
 MISC IMPS
 TOTAL IMPS 10000
 Too high

MISC IMPROVEMENTS
 TYPE QUANTITY CLASS RG COST
 (800) 36 (801) 300 (802) S (803) 100
 (804) 36 (805) 96 (806) 2 (807) 50
 (808)
 (812)
 (816)
 (820)
 (824)
 (828)
 (832)
 (836)
 (840)
 (844)
 (848)
 (852)
 (856)

est. 30-35%
 APPRAISER IMPS VALUE 84
 (195) YEAR
 (178) VALUE 12000
 (179) NON TAX
 GENERATED LAND VALUE
 (524) YR 91 VALUE
 APPRAISER LAND VALUE 84 9
 (027) YEAR
 (022) VALUE 7500 5000
 (024) NON TAX
 (528) VALUE SELECT IMPS: +
 (529) VALUE SELECT LAND: +

IMPS APPRAISER (180) DATE 032784 022291
 (181) ID 2 07 (182) REV NBR (194) INSIDE INSP: +

E01AP PR023-1 07/20/90
 ACCOUNT TYPE IMPS # ACD
 R-11990-2170 R 01 C

A & T CHARACTERISTICS CARD - RESIDENTIAL
 CHANGE DATE # OF IMPS STATED ID
 1987/12/07 1

20:50:05.9 388
 BATCH NUMBER: M590

OWNER
 PHERSON, SCOTT D &
 JUELIN E
 TAXPAYER
 2 NE 36TH AV
 OUVOR, WA 98686
 SITUS ADDRESS
 17025 NW ST HELENS RD
 PORTLAND, OR
 97231
 IMPROVEMENT ADDRESS

(101) STR CLASS: 3.0
 (102) STR TYPE: B
 1 STORY W/BASE
 (103) ARCH STYLE: O
 OTHER
 (190) APPR STATUS: K
 (110) APPR DIST: 6
 (111) NEIGH CODE: 220
 (112) MAP NBR: 202N1W
 (113) ZONING: R7
 (114) RATIO CODE: 141
 (115) USE CODE: B
 LEVY CODE: 072
 TAX STATUS:

IMPROVEMENTS BY LEVEL

LEVEL (300) F	(301) B	(302)	(303)	(304)
CLASS (305) 3.0	(306) 3.0	(307)	(308)	(309)
FIN SQFT (310) 812	(311) 400	(312)	(313)	(314)
UNF SQFT (315)	(316)	(317)	(318)	(319)
BATHROOM (320) 1	(321)	(322)	(323)	(324)
PART BATH (325)	(326)	(327)	(328)	(329)
BEDROOM (330) 1	(331)	(332)	(333)	(334)
REC HALL (335)	(336)	(337)	(338)	(339)
SER HALL (340)	(341)	(342)	(343)	(344)
OTH HALL (345)	(346)	(347)	(348)	(349)
DEN (350)	(351)	(352)	(353)	(354)
LIVING (355) 1	(356)	(357)	(358)	(359)
DINING (360) 1	(361)	(362)	(363)	(364)
KITCHEN (365) 1	(366)	(367)	(368)	(369)
NOOK (370)	(371)	(372)	(373)	(374)
UTILITY (375)	(376)	(377)	(378)	(379)
FAMILY RM (380)	(381)	(382)	(383)	(384)
OTHER RM (385)	(386)	(387)	(388)	(389)

ION NAME: BURLINGTON
 LEGAL LINE LOT BLOCK
 1 OF 20&21 9

GEN LAND ADJUST

VALUATION SUMMARY

CD	DATE	LAND	IMPS	TOTAL
		00	16500	25300
		00	17300	26500
		00	19200	29400

REASON BOOK/PAGE
 12 1852-1148

- (013) VIEW UTILITY E.G.A.P. A
- (014) VIEW SUBJECT C.M.V.W.I.A: M
- (015) UG UTIL
- (016) SEWER STORM
- (017) SEWER SANIT X.P.G.S:
- (018) WATER SITES X
- (019) NBR VACANT 1
- (020) NBR W/IMPS 1
- (021) OSD 0
 -.O.+V.56789:
- (030) DATE 032784
- (032) REV NBR

REMARKS
 1) 86*4+32+22+38+18586
 2) 30' From Hwy 1 North LAND OUTLIER
 3) how was land computed
 4) 5.03 Example #

FOUNDATION % PLUMBING #

125 CONCRETE 100	121 SINK	122 TOILET	123 WASH BAS	124 TUB	125 LAUN TUB	126 WAT MTR					
ROOF COVER %	128 COMP 100	129	130	ROOF TYPE	131 GABLE	132	133				
EXTERIOR %	134 WOOD SK 100	135	136	137	138	139 FIR	140 COMP	141	142	143	144
INTERIOR FLOOR	145 GYP WALL	146	147	INTERIOR WALLS	148 REGULAR 1	149	150				

REPLACEMENT COST TYPE ADJ AMOUNT

(500) FOUNDATION	26827
(501) LEVEL X F	7071
(502) LEVEL X B	
(503) LEVEL X	
(504) LEVEL X	
(505) LEVEL X	
(506) ROOF	
(507) EXTERIOR	
(508) INTERIOR	
(509) PLUMBING	
(510) HEAT/COOL	332
(511) APPLIANCE	
(512) FIREPLACE X	1533
(513) GARAGE X	
TOTAL IMPS	35763
(514) YR BUILT 1925	
(515) EFF AGE	
(516) FUNC-E.G.A.F.P:	35.41
(517) ECON-E.G.A.F.P:	
(518) COND-E.G.A.F.P:	
REMAIN GOOD %	5.50
ADJUST RG %	
NET RG %	5.50
DEPR IMPS	1967
MISC IMPS	139731
TOTAL IMPS	141600

MISC IMPROVEMENTS

TYPE	QUANTITY	CLASS	RG	COST
(804) FARM BLDG	8000	(802) 3.0	(802) 100	69788
(804) FARM BLDG	8000	(806) 3.0	(807) 100	69788
(808) CONCRETE	100	(810) 2.05	(811) 100	155
(812) 2.1	288	(814) 3	(815) 50	
(816) 6C	80	(818) 3	(819) 10	20
(820)		(821)	(823)	
(824)		(825)	(827)	
(828)		(829)	(831)	
(832)		(833)	(835)	
(836)		(837)	(839)	
(840)		(841)	(843)	
(844)		(845)	(847)	
(848)		(849)	(851)	
(852)		(853)	(855)	
(856)		(857)	(859)	

APPRaiser IMPs VALUE
 (195) YEAR 84
 (178) VALUE 21000
 (179) NON TAX
 GENERATED LAND VALUE
 (524) YR 91 VALUE
 APPRAISER LAND VALUE
 (027) YEAR 84
 (022) VALUE 10000
 (024) NON TAX
 (528) VALUE SELECT IMPs: 23
 (529) VALUE SELECT ND: 23

IMPS APPRAISER (181) ID 21
 DATE 032784 022091
 REV NBR 05 (194) INSIDE INSP: R

1.5 to

OK

WATER

this has to be better than in cond. on 11990-430

FILE THIS IN 118-003-342

COMPLETED APPRAISAL COMMERCIAL

The following illustrates the lack of adequate documentation for the cost approach to value. The examples show only brief statements of replacement cost new and applied depreciation in the remarks sections.

DRAFT

Example # 6.00

COMPLETED APPRAISAL COMMERCIAL

This illustration is an analysis of the coefficients of dispersion for districts 1 and 6 for 1988, 1989, 1990, and 1991.

The coefficient of dispersion is important when measuring uniformity of assessment. It shows how much the values in a given array vary from the central tendency (ratio conclusion). Coefficients between 10 and 20 generally indicate assessment equity.

DRAFT

Example# 7.00

COEFFICIENT OF DISPERSION
1988 STUDY

DISTRICT	TOTAL SALES	MEAN COEFF	MEDIAN COEFF	W MEAN COEFF
1	33	12.4204	12.2085	18.4403
6	21	12.9251	12.5142	15.1729

1989 STUDY

DISTRICT	TOTAL SALES	MEAN COEFF	MEDIAN COEFF	W MEAN COEFF
1	78	16.6554	16.8323	17.8269
6	42	18.1612	18.4140	18.4943

1990 STUDY

DISTRICT	TOTAL SALES	MEAN COEFF	MEDIAN COEFF	W MEAN COEFF
1	60	19.9669	20.1679	20.1707
6	45	24.2354	25.0078	27.4741

1991 STUDY

DISTRICT	TOTAL SALES	MEAN COEFF	MEDIAN COEFF	W MEAN COEFF
1	100	18.3556	18.6680	20.3301
6	63	22.7299	23.5154	24.6144

Example # 7.01

MULTNOMAH COUNTY

APPRAISAL AREA
District 1

LAST ROLL APPRAISED FOR 1985

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND	ALL	
172	93.4	77.8	73.7	60	742	84	82	1.0	82	+22%	+22%	100%

Selection Explanation: Average sales price = \$54,827. Neighborhoods 172 & 173 were combined for ratio analysis with a resulting selected ratio of 84%. Variation in the arithmetic mean from the other two indicators was the result of the mixed markets in the area. Equal weight given the two mean indications.

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND	ALL	
173	91.9	83.9	82.3	8	76	84	82	1.0	82	+22%	+22%	100%

Selection Explanation: Average sales price = \$71,556. See NH 172.

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND	ALL	
187	88.6	83.9	84.5	65	--	86	84	1.0	84	+19%	+19%	

Selection Explanation: Average sales price = \$39,852. Both arithmetic and weighted means of degree of reliability due to low distribution range. Equal weight is given both of these indicators.

Selected Ratio Match Ratio

NH 187

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND	ALL	
188	98.5	88.4	87.8	146	2,795	92	90	1.0	90	+11%	+11%	

Selection Explanation: Average sales price = \$32,331. Sales price range of 5K to 69K and of 55 to 232. High variations make neither arithmetic nor weighted mean strong indicator median of these two is the selected ratio.

Selected Ratio Match Ratio

NH 188

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND	ALL	
189	108.7	100.2	98.6	13	199	100	100	1.0	100	-0-	-0-	100%

Selection Explanation: Average sales price = \$35,081. Again, as in NH 188, there is a high degree of ranges of data. The indications lie on both sides of 100%, the selected ratio.

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND	ALL	

Selection Explanation:

Example # 8.00

Compare NH's to develop ratio indications

the

SUMMARY OF RATIO INDICATIONS AND ADJUSTMENTS
Residential Properties
Property Class Code 101

		DATE	
MULTNOMAH COUNTY		June 10, 1991	
APPRAISAL AREA		LAST ROLL APPRAISED FOR 1985	
District 1			

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND	ALL	
61	87.8	85.3	85.9	NA	NA	86	84	1.0	84	+19%	+19%	100%

Selection Explanation: A portion of this neighborhood is located in District 2. This neighborhood has recently been cut from NH 80, and its ratio indication is included with NH 80. See analysis in District 2 section of report.

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND	ALL	
70	89.0	83.4	88.1	69	889	88	86	1.0	86	+16%	+16%	100%

Selection Explanation: Average sales price = \$62,389. Higher degree of sales price ranges as compared to ratios give more weight to arithmetic mean. This indicator is tempered by the weighted mean and the median.

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND	ALL	
71	86.2	81.1	81.0	84	244	83	81	1.0	81	+23%	+23%	100%

Selection Explanation: Average sales price = \$44,910. Both arithmetic and weighted means have high degree of reliability due to low distribution range. Equal weight is given both of these indicators.

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND	ALL	
72	95.2	91.5	89.8	24	341	92	90	1.0	90	+11%	+11%	100%

Selection Explanation: Average sales price = \$57,353. Sales prices range from 22.5K to 105K. Ratios range from 69.04 to 159.67. Tighter range of ratios gives slightly more weight to arithmetic mean. Median and weighted mean temper its indication.

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND	ALL	
73	83.5	81.6	82.1	91	1,619	82	80	1.0	80	+25%	+25%	100%

Selection Explanation: Average sales price = \$98,769. Most weight is given weighted mean because of large number of sales and tight ratio and sales price ranges.

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND	ALL	
74	80.2	79.1	78.2	35	289	80	78	1.0	78	+28%	+28%	100%

Selection Explanation: Average ratios under 100%. Weighted

in this neighborhood but one had aster around 80%.

Example# 8.01

SUMMARY OF RATIO INDICATIONS AND ADJUSTMENTS
Residential Properties
Property Class Code 101

		DATE		June 10, 1991	
MULTNOMAH COUNTY		APPRAISAL AREA		District 1	
				LAST ROLL APPRAISED FOR 1985.	

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS			ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.	
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND		ALL
75	95.8	90.1	95.6	98	1,438	95	92	1.0	92	+ 9%	+ 9%	100%

Selection Explanation: Average sales price = \$61,696. Higher degree of sales price ranges as compared to ratios give most weight to arithmetic mean. This indicator is tempered by the weighted mean indication.

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS			ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.	
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND		ALL
76	93.4	88.8	88.8	124	1,704	90	88	1.0	88	+14%	+14%	100%

Selection Explanation: Average sales price = \$54,072. The large number of sales in this neighborhood and the tight cluster of sales prices gives weight to weighted mean. Arithmetic mean also has validity and tempers ratio selection.

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS			ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.	
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND		ALL
77	91.0	89.1	90.3	68	1,383	90	88	1.0	88	+14%	+14%	100%

Selection Explanation: Average sales price = \$59,331. Tight cluster of data gives equal weight to all ratio indications.

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS			ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.	
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND		ALL
78	80.7	78.9	78.8	30	527	80	78	1.0	78	+28%	+28%	100%

Selection Explanation: Average sales price = \$104,679. The small number of sales and variance in sales prices gives most weight in analysis to arithmetic mean.

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS			ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.	
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND		ALL
79	83.2	81.0	80.8	93	1,221	81	79	1.0	79	+27%	+27%	100%

Selection Explanation: A portion of this neighborhood is located in District 2. Average sales price = \$75,147. 6 out of 93 sales had ratios over 100%. Most weight is given weighted mean and is supported by other two indicators.

NH	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS			ASSESSOR'S ADJUSTMENT		RMV RATIO AFTER APP. OR ADJ.	
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCT. ADJ.	RMV BEFORE = RATIO	LAND		ALL
83	92.7	9										100%

Selection Expl. ratios gives c

Example # 8.02

age of ran 100%.

SUMMARY OF RATIO INDICATIONS AND ADJUSTMENTS
By Property Class By Appraisal Area

		DATE		June 10, 1991	
MULTNOMAH COUNTY			APPRAISAL AREA		
			District 5		
LAST ROLL APPRAISED FOR 1989-91					

PROP. CLASS CODE	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT			RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCST. ADJ.	RMV BEFORE RATIO	LAND	IMP.	ALL	
100	94.2	88.7	92.3	199	3,061	NA	NA	NA	NA	NA	NA	NA	100%

Selection Explanation: Residential land is trended by neighborhood in conjunction with property class 101. See analyses by neighborhood. Ratios reported here are against 1990 values.

PROP. CLASS CODE	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT			RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCST. ADJ.	RMV BEFORE RATIO	LAND	IMP.	ALL	
101	82.3	79.4	80.6	1,172	15,782	NA	NA	NA	NA	NA	NA	NA	100%

Selection Explanation: Residential properties are being trended by neighborhood. See detailed discussion. Ratios reported here are against 1990 values.

PROP. CLASS CODE	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT			RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCST. ADJ.	RMV BEFORE RATIO	LAND	IMP.	ALL	
200	90.2	84.9	79.5	5	537	91	90	1.0	90	+11%	--	+11%	100%

Selection Explanation: County wide analysis with 49 sales was used for trend application of commercial land. Arithmetic mean = 94.2; weighted mean = 65.3 and median = 80.7. After deletion of outliers, selected ratio was 91%.

PROP. CLASS CODE	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT			RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCST. ADJ.	RMV BEFORE RATIO	LAND	IMP.	ALL	
201	93.0	96.5	93.5	69	2,233	95	94	1.0	94	+11%	--	+6%	100%

Selection Explanation: All indicators bracket and support selected ratio of 95%. Equal weight given arithmetic and weighted means due to distribution of data and indicators.

PROP. CLASS CODE	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT			RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCST. ADJ.	RMV BEFORE RATIO	LAND	IMP.	ALL	
400	74.6	76.4	72.0	47	184	76	74	1.0	74	+35%	--	+35%	100%

Selection Explanation: All tract and non-deferral EFU land was grouped together for county wide trend selection. All ratio indications support weighted mean indication of 76%.

PROP. CLASS CODE	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT			RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			SELECTED RATIO	JULY 1 TRENDED RATIO X	RMV FRCST. ADJ.	RMV BEFORE RATIO	LAND	IMP.	ALL	
700	87.1	68.6	84.1	8	411	91	90	1.0	90	+11%	--	+11%	100%

Selection Explanation: County wide trend application of apartment land was skewed by outliers. Selected ratio = 91%.

Example # 8.03

**SUMMARY OF RATIO INDICATIONS AND ADJUSTMENTS
By Property Class By Appraisal Area**

MULTNOMAH COUNTY		APPRaisal AREA District 8	DATE June 10, 1991
			LAST ROLL APPRAISED FOR 1988

PROP. CLASS CODE	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT			RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			JULY 1 TRENDED RATIO	RMV FRCST. ADJ.	RMV BEFORE RATIO	LAND	IMP.	ALL		
200	76.6	76.6	76.6	1	116	91	90	1.0	90	+11%		+11%	100%

Selection Explanation: District 8 commercial and apartment land were combined for analysis and trending. See addendum for supplemental study.

PROP. CLASS CODE	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT			RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			JULY 1 TRENDED RATIO	RMV FRCST. ADJ.	RMV BEFORE RATIO	LAND	IMP.	ALL		
201	97.6	94.1	93.4	1	733	95	94	1.0	94	+11%		+6%	100%

Selection Explanation: Ratio indications cluster around 95 percent. Equal weight is given all three indicators. Ratio selection was made after analysis of sales and market by appraisal staff and data analyst.

PROP. CLASS CODE	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT			RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			JULY 1 TRENDED RATIO	RMV FRCST. ADJ.	RMV BEFORE RATIO	LAND	IMP.	ALL		
700	51.8	51.8	51.8	1	54	91	90	1.0	90	+11%		+11%	100%

Selection Explanation: District 8 commercial and apartment land were combined for analysis and trending. See addendum for supplemental study.

PROP. CLASS CODE	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT			RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			JULY 1 TRENDED RATIO	RMV FRCST. ADJ.	RMV BEFORE RATIO	LAND	IMP.	ALL		
701S LT 5	NA	NA	NA	0	10	84	83	1.0	83	+11%		+20%	100%

Selection Explanation: There are no sales in this property class in this district. Ratio selection was obtained from analysis of District 5 which is a similar market area.

PROP. CLASS CODE	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT			RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			JULY 1 TRENDED RATIO	RMV FRCST. ADJ.	RMV BEFORE RATIO	LAND	IMP.	ALL		
701L GT 4	89.8	77	83	2	62	82	81	1.0	81			+23%	100%

Selection Explanation: District 4 for

WHAT DATA WAS USED TO SUPPORT RATIO SELECTION?

PROP. CLASS CODE	RATIO INDICATIONS			NUMBER OF SALES	NUMBER OF ACCTS	RATIO CALCULATIONS				ASSESSOR'S ADJUSTMENT			RMV RATIO AFTER APP. OR ADJ.
	MEAN	WTD. MEAN	MED.			JULY 1 TRENDED RATIO	RMV FRCST. ADJ.	RMV BEFORE RATIO	LAND	IMP.	ALL		
701C Condo	82.3	75.4	78.0	62	708	85	84	1.0	84	+19%			

Selection Explanation: District 4 for (mean) and 84.1 (weight)

Ratio selection was based on the ratio indications of sales.

Example # 8.04

ADCT. NUMBER R-22651-4860

L/C 884 REQUEST BY

NAME NORSE HALL ASSN OF PORT

PROP 111 NE 11TH AV
PORTLAND

YR-AQ 26 BK/PG /

----- STATUS -----

MAIL 111 NE 11TH AVE
PORTLAND, OREGON 97232
MAP 3031 CENSUS TRACT

TO BE REAP FOR JAN 1, 1992
YR APPR VCHR # ACTION 865653

ANNEX #158940 SID

VCHR # DIVISION
COM CTR C012187

----- LEGAL DESCRIPTION -----

ADD EAST PORTLAND LOT BLOCK
5&6 228

96% NONTAXABLE

----- LAND AND IMPROVEMENT CHARACTERISTICS --- *** / / ***

RATIO CODE 371 2 APPR DISTRICT AREA 100 X100 ZONING M2
CLASS % IMP GOOD NEIGHBORHOOD 110
USE MISC YR BUILT 1929 UNITS STORIES 2.0
LIVING AREA 14,464 ARCH MISC CONS CL C

* no application

* no by [unclear]

Private social club for Norwegian men

PROPERTY

*** MULTNOMAH COUNTY DIVISION OF A&T *** R004-GETALL 05/07/91 13:14 PAGE 2*
ADCT. NUMBER R-22651-4860 L/C 884 REQUEST BY

NAME NORSE HALL ASSN OF PORT PROP 111 NE 11TH AV
PORTLAND

***** VALUE INFORMATION *****

----- TRUE CASH VALUE BEFORE EXEMPTIONS -----

YEAR	CHG-DATE	CD	LAND	IMPROVEMENTS	TOTAL
89/90	01/06/89	T	70,000	160,000	230,000
90/91	04/09/90	T	74,200	169,600	243,800

----- EXEMPTIONS -----

YEAR	TYPE	DESCRIPTION	LAND	IMPROVEMENTS	TOTAL
89/90	12	FRATERNAL	67,200	153,600	220,800
90/91	12	FRATERNAL	71,200	162,800	234,000

----- TAXABLE VALUE -----

YEAR	LAND	IMPROVEMENTS	TOTAL
89/90	2,800	6,400	9,200
90/91	3,000	6,800	9,800

Example # 9.00

AMT FRUIT & FLOWER DAY NURSERY PROP 2378 NW IRVING ST
 PORTLAND, OREGON 97210

***** VALUE INFORMATION *****

----- TRUE CASH VALUE BEFORE EXEMPTIONS -----

YEAR	CHG-DATE	CD	LAND	IMPROVEMENTS	TOTAL
89/90	07/11/89	M	270,000	1,600,000	1,870,000
90/91	04/09/90	T	270,000	1,712,200	1,982,200

----- EXEMPTIONS -----

YEAR	TYPE	DESCRIPTION	LAND	IMPROVEMENTS	TOTAL
89/90	11	LITER., BENEVO., CHARI.	270,000	1,600,000	1,870,000
90/91	11	LITER., BENEVO., CHARI.	270,000	1,712,200	1,982,200

----- TAXABLE VALUE -----

YEAR	LAND	IMPROVEMENTS	TOTAL
89/90	0	0	0
90/91	0	0	0

* No C.S.D. Certification

DRAFT

ARTICLE I.

The name of this corporation, and by which it shall be known, is PORTLAND FRUIT AND FLOWER MISSION, and its duration shall be unlimited.

ARTICLE II.

The title of the officers of said corporation shall be a President, First Vice president, Second Vice president, Secretary and Treasurer, and an Advisory Board of four members. The election shall be by ballot by a majority of the members present and shall be held at the annual meeting on the first Thursday in February of each year.

ARTICLE III.

The object of this corporation and its pursuits shall be for charitable purposes only and particularly for the distribution of flowers to hospitals and to individuals, and the distribution of delicacies to individuals and the mothers and fathers, and general everything to purchase, accu

Example# 10.00

uire, and for said purpose rent, own, hold, enjoy,

**APPLICATION FOR PROPERTY TAX EXEMPTION
FOR LEASE OR LEASE-PURCHASE PROPERTY**

307-166

• File with county assessor on or before April 1. See ORS 307.112 and ORS 311.410 on the back for instructions for filing after April 1.

1. Name of public body, institution or organization <i>Good Shepherd Corporation of Oregon</i>			ASSESSOR'S USE ONLY		
Mailing Address <i>Rt 4 Box 96</i>		Telephone Number <i>357 6191</i>	Date Received	Received By	Approved
City <i>Cornelius</i>	State <i>OR</i>	ZIP Code <i>97113</i>	Assm't. Yrs. Prop. Exempt	Account No(s)	Denied
					J.V. No.

2. This lessee is a public body, institution or organization which is exempt or has right to claim exemption under:

- ORS 307.090—Public body (other than state of Oregon) ORS 307.140—Religious organizations*
- ORS 307.130—Literary, benevolent, charitable, scientific institutions* ORS 307.145—Certain day-care facilities, schools, and student housing*

*Attach a current copy of your organization's Articles of Incorporation and its by-laws if they have not been filed with a prior application.

3. This property is held under: a lease agreement (attach true copy) a lease-purchase agreement (attach true copy)

4. DESCRIPTION OF PROPERTY

Real Property *R-42132-3200 - 2827-2843 NE LIBERTY*

LEASE W/PIKES 09-23-2063

Personal Property

Give the situs and legal description of the real property and such parts used exclusively for purposes which qualify the property for exemption. If part of the property is used for other purposes, identify the building, location, floor(s), room(s) and square footage. Identify the personal property and where it is located. Describe by make, type, model or size and the serial numbers, if any. Attach pages if more space is needed.

RECEIVED
MULTNOMAH COUNTY

JUN 02 1989

DIRECTOR, DIVISION OF ASSESSMENT & TAXATION

5. The property is used for the following purpose: *Group Home for Mentally retarded / Developmentally Disabled Adults*

6. The property is used in part by others: No Yes—complete below

Identify property used in part and give apportionment of time

7. Is it expressly agreed within the lease or lease-purchase agreement that the rent has been established to reflect the savings resulting from the exemption from taxation? Yes No

DECLARATION

I declare under penalties for false swearing (ORS 305.990(4)) that I have examined this document and to the best of my knowledge, it is true, correct and complete.

Signature *[Handwritten Signature]*

Example # *11.00*

Date *5-30-89*

Lease dated Sept. 22, 1988

* wrong application + filed late!

HOLY ORDER OF MANS INC

PROP 2049 NW OVERTON ST
 PORTLAND, OR

97210

***** VALUE INFORMATION *****

-----TRUE CASH VALUE BEFORE EXEMPTIONS-----

YEAR	CHG-DATE	CD	LAND	IMPROVEMENTS	TOTAL
89/90	03/29/89	M	48,000	57,000	105,000
90/91	04/09/90	T	48,000	72,800	120,800

----- EXEMPTIONS -----

YEAR	TYPE	DESCRIPTION	LAND	IMPROVEMENTS	TOTAL
89/90	13	CHURCH, RELIGIOUS ORGS	48,000	57,000	105,000
90/91	13	CHURCH, RELIGIOUS ORGS	48,000	72,800	120,800

----- TAXABLE VALUE -----

YEAR	LAND	IMPROVEMENTS	TOTAL
89/90	0	0	0
90/91	0	0	0

DRAFT

Total exemptions granted - See attached opinion & order, this should be a "partial" exemption - housing for ~~already~~ does not qualify

120,800
 82,600
 86,900

 290,300

Example # 12.00

Note: Also submitted on wrong application 166
**APPLICATION FOR PROPERTY TAX EXEMPTION
 FOR LEASE OR LEASE-PURCHASE PROPERTY**

307.112
 R 941310660

• File with county assessor on or before April 1. See ORS 307.112 and ORS 311.410 on the back for instructions for filing after April 1.

				ASSESSOR'S USE ONLY		
1. Name of public body, institution or organization <u>Audubon Society of Portland</u>				Date Received	Received By	Approved
Mailing Address <u>5151 N.W. Cornell Road</u>				Denied		
Telephone Number <u>292-6255</u>				Assm't Yrs. Prop. Exempt	Account No(s)	J.V. No.
City <u>Portland</u>	State <u>OR</u>	ZIP Code <u>97210</u>				

2. This lessee is a public body, institution or organization which is exempt or has right to claim exemption under:

- ORS 307.090—Public body (other than state of Oregon) ORS 307.140—Religious organizations*
- ORS 307.130—Literary, benevolent, charitable, scientific institutions* ORS 307.145—Certain day-care facilities, schools, and student housing*

*Attach a current copy of your organization's Articles of Incorporation and its by-laws if they have not been filed with a prior application

3. This property is held under: a lease agreement (attach true copy) a lease-purchase agreement (attach true copy)

4. Real Property Caretaker residence located at 4300 N.W. Cornell Road, Portland, Oregon.

DESCRIPTION OF PROPERTY

Does not qualify

Personal Property Refrigerator and range

RECEIVED
 MULTNOMAH COUNTY

MAR 20 1989

**DIRECTOR, DIVISION OF
 ASSESSMENT & TAXATION**

Give the situs and legal description of the real property and such parts used exclusively for purposes which qualify the property for exemption. If part of building, identify the building, location, floor(s), room(s) and square footage. Identify the personal property and where it is located. Describe by make, type, model or size and the serial numbers, if any. Attach pages if more space is needed.

5. The property is used for the following purpose: Residence for the Assistant Caretaker of the Audubon Society of Portland.

6. The property is used in part by others: No Yes—complete below

Identify property used in part and give apportionment of time

7. Is it expressly agreed within the lease or lease-purchase agreement that the rent has been established to reflect the savings resulting from the exemption from taxation? Yes No

DECLARATION

I declare under penalties for false swearing (ORS 307.112) to the best of my knowledge, it is true, correct and complete. Example # 13.00

X Claire A. Busby
 Signature

Executive Director
 Title

March 20, 1989
 Date

County Assessor

APPLICATION FOR PROPERTY TAX EXEMPTION FOR SPECIFIED INSTITUTIONS AND ORGANIZATIONS

As provided by Oregon Revised Statute 307.162 File application on or before April 1. If property is acquired this year before July 1, file application on or before August 1

RECEIVED MULTNOMAH COUNTY MAR 23 1987

(See other side for statutes)

NAME OF ORGANIZATION: MORAL RE-ARMAMENT, INC. ADDRESS: c/o Timothy W. Heltzel, Weiss, DesCamp & Botteri, 111 S.W. Fifth Avenue, Suite 2300. CITY, STATE, ZIP CODE: Portland, Oregon 97204. TELEPHONE: 243-2300.

2 A property tax exemption is requested on the property described below under the following Oregon Revised Statute: Michael and Erica Henderson (telephone no. 636-5454)

- 307.127 Volunteer Fire Department
307.130 Literary, Benevolent, Charitable and Scientific Organization
307.136 Fraternal Organization
307.140 Religious Organization
307.150 Burial Grounds, Property of Crematory Association
307.160 Public Libraries

ASSASSOR'S ACCOUNT NO.: R-77880-3800. DEED VOLUME AND PAGE OR INSTRUMENT NUMBER: Book 1877, page 1949. LOT(S): Lot 62, South Ridge Plat No. 2. CODE AREA NUMBER: 001. DATE RECORDED: January 10, 1986. PROPERTY DESCRIPTION: REAL, PERSONAL.

3 List all Real and Personal property for which this exemption is claimed. Give legal description of real property or for purposes which qualify it for exemption. List all personal property used exclusively for purposes which qualify it for exemption. Attach additional space is needed. If any property is under construction, attach sheet and describe.

4 The nature and purpose of the organization is: (attach copy of the Articles of Incorporation, Constitution and By-laws) Advancement of Christian religion - center for Christian communication and counseling

5 The property is used for the following purpose: (Example: situs of church building, library, cemetery, parking lot, etc.) Same as No. 4 above

6 The property includes a parking lot. The parking lot (is, is not) maintained solely for the use, without charge, of persons going to and from the building exempt or for which an exemption is now requested.

7 The land and the building(s), if any, (are, are not) used exclusively for purposes which qualify them for exemption. (If they are not, attach page and describe the non-exempt uses and the portions of the land and/or buildings so used.) 60% of the above-described property qualifies for tax exemption. Assessor should make this determination - not applicant

8 A lease or rental agreement for this property (has, has not) been made to another person, institution or organization. (If it has, attach true copy.) 9 If exemption is claimed under ORS 307.136, the lodge (does, does not) have membership restrictions as to race. (Attach copy of membership application form.) N/A

I declare under the penalties for false swearing as contained in ORS 305.990(4) that I have examined this document and attached statements and to the best of my knowledge they are true, correct and complete.

SIGNATURE: MORAL RE-ARMAMENT INC. TITLE: Director. DATE SIGNED: March 19, 1987.

Example # 14.00

**APPLICATION FOR PROPERTY TAX EXEMPTION
FOR SPECIFIED INSTITUTIONS AND ORGANIZATIONS**

As provided by Oregon Revised Statute 307.162

(See other side for statutes)

file with
County Assessor
on or before
April 1

NAME OF ORGANIZATION <i>Patton Home For The Elderly</i>		THIS SPACE FOR ASSESSOR'S USE ONLY		
ADDRESS <i>4619 N. Michigan Ave.</i>		DATE RECEIVED	APPROVED	DENIED
CITY, STATE, ZIP CODE <i>Portland Ore 97217</i>		TELEPHONE	REVIEWED BY	J. V. NO.

2 A property tax exemption is requested on the property described below under the following Oregon Revised Statute:

- | | |
|---|--|
| <input type="checkbox"/> 307.127 Volunteer Fire Department | <input type="checkbox"/> 307.140 Religious Organization |
| <input type="checkbox"/> 307.130 Literary, Benevolent, Charitable and Scientific Organization | <input type="checkbox"/> 307.150 Burial Grounds, Property of Crematory Association |
| <input type="checkbox"/> 307.136 Fraternal Organization | <input type="checkbox"/> 307.160 Public Libraries |

PROPERTY DESCRIPTION REAL Complete one of these lines.	ASSESSOR'S ACCOUNT NO. (as shown on your tax notices)		CODE AREA NUMBER		
	DEED VOLUME AND PAGE OR INSTRUMENT NUMBER		DATE RECORDED		
	LOT(S)	BLOCK(S)	ADDITION		
	SUBSECTION	SECTION	TWP.	RGE.	ACRES
PERSONAL	<i>All owned personal property at this location</i>				

3 List all Real and Personal property for which this exemption is claimed. Give legal description of real property or such parts thereof used exclusively for purposes which qualify it for exemption. List all personal property used exclusively for purposes which qualify it for exemption. Attach sheet if additional space is needed. If any property is under construction, attach sheet and describe.

4 The nature and purpose of the organization is: (attach copy of the Articles of Incorporation, Constitution and By-laws)

5 The property is used for the following purpose: (Example: situs of church building, library, cemetery, parking lot, etc.)

6 The property includes a parking lot
 No Yes (if yes) → The parking lot (is, is not) maintained solely for the use, without charge, of persons going to and from the building exempt or for which an exemption is now requested.

7 The land and the building(s), if any, (are, are not) used exclusively for purposes which qualify them for exemption. (If not, attach page and describe the non-exempt uses and the portions of the land and/or buildings so used.)

8 A lease or rental agreement for this property (has, has not) been made to another person, institution or organization. (If it has, attach true copy.)

9 If exemptions is claimed under ORS 307.136, the applicant (does, does not) have membership restrictions on race. (Attach copy of membership application form.)

I declare under the penalties for false swearing as contained in ORS 305.990(4) that I have examined this document and attached statements and to the best of my knowledge they are true, correct and complete.

SIGNATURE <i>Sharon L. Meyers</i>	DATE SIGNED <i>7-16-82</i>
--------------------------------------	-------------------------------

Example# 15.00

application incomplete

XEROX CORPORATION
WEST COAST TAX OPERATIONS
1851 E. FIRST STREET SUITE 348
SANTA ANA, CALIFORNIA 92705
(714) 565-1315

RECEIVED
April 9, 1991 APR 15 1991
DEPT. OF REVENUE
STATE OF OREGON

Deschutes County Assessor
County Courthouse
Bend, Oregon 97701

Attention: Personal Property Section

We just received our 1991 valuations from your county and note that you "exempted" certain properties.

We understand that schools and other properties may be exempt in Oregon under certain conditions. However, Xerox does not apply for exemptions, reduce its rent, or otherwise pass on any tax benefits to its lessees.

We would therefore appreciate you assessing these "exempt" properties to us.

Also note that we have previously discussed this type of property with the Oregon Department of Revenue and they agree that our leases to these types of agencies are not exempt to Xerox.

Sincerely,


Louis C. Marzari
Senior Property Tax Manager

Example # 16.00

**APPLICATION FOR PROPERTY TAX EXEMPTION
FOR LEASE OR LEASE-PURCHASE PROPERTY**

D. Bennett

File with county assessor on or before April 1. See ORS 307.112 and ORS 311.410 on the back for instructions for filing after April 1.

1. Name of public body, institution or organization TASC of Oregon, Inc.			ASSESSOR'S USE ONLY		
2. Mailing Address 1727 NE 13th AVE		Telephone Number 281-0037	Date Received	Received By	Approved
City Portland	State OR	ZIP Code 97212	Assn L Yrs. Prop. Exempt	Account No(s)	Denied

2. This lessee is a public body, institution or organization which is exempt or has right to claim exemption under:

- ORS 307.090—Public body (other than state of Oregon) ORS 307.140—Religious organizations*
- ORS 307.130—Literary, benevolent, charitable, scientific institutions* ORS 307.145—Certain day-care facilities, schools, and student housing*

*Attach a current copy of your organization's Articles of Incorporation and its by-laws if they have not been filed with a prior application.

3. This property is held under: a lease agreement (attach true copy) a lease-purchase agreement (attach true copy)

DESCRIPTION OF PROPERTY	Real Property	P-65-69004-99	LEASE EXPIRES 12-11-93
	Real Property	P-69-90001-06	LEASE EXPIRES 2-28-92
	Personal Property	EXERCISE COPY MACHINE Serial #: 502827A-88H-437254	Location-1727 NE 13th AVE, Portland.
	Personal Property	TOSHIBA TELEPHONE SYSTEM- Model EKT 6025-H.	Location- 1727 NE 13th Ave, Portland.

Give the situs and legal description of the real property and such parts used exclusively for purposes which qualify the property for exemption. If part of a building, identify the building, location, floor(s), room(s) and square footage. Identify the personal property and where it is located. Describe by make of type, model or size and the serial numbers, if any. Attach pages if more space is needed.

5. The property is used for the following purpose: Office

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6. The property is used in part by others: No Yes—complete below

MAY 0 1990

DIRECTOR, DIVISION OF
ASSESSMENT & TAXATION

7. Is it expressly agreed within the lease or lease-purchase agreement that the rent has been established to reflect the savings resulting from the exemption from taxation? Yes No

I declare under penalties for false swearing (ORS 305.9) **Example # 17.00** the best of my knowledge, it is true.

Linda D. Lynn Director 01-29-90
Signature Title Date

**L.P.P. BECOMES NONTAX
BEGIN 1990 ORS 307.112/130**

[Signature]
05-03-90



May 8, 1990

TASC of Oregon, Inc.
1727 N.E. 13th Avenue
Portland, Oregon 97212

RE: P-65-89004-99 - Leased Toshiba Phone System &
P-69-90001-06 - Leased Xerox Copier

This is to advise you that your organization will receive property tax exemption beginning with the tax year 1990 as set forth by ORS 307.112 and ORS 307.130. The portion to become non-taxable is 100%.

If you have any questions, please call 248-3349.

Sincerely,

Steven A. Skinner
Tax Exemption Specialist

SAS/pic
2547C

Example # 18.00

FOR SPECIFIED INSTITUTIONS AND ORGANIZATIONS

As provided by Oregon Revised Statute 307.162

- See pages 2, 3 and 4 for statutes.
- File with county assessor.
- File on or before April . See ORS 307.162 and ORS 311.410 for instructions for filing after April 1.

Name of Organization Kaiser Foundation Hospitals			FOR ASSESSOR'S USE ONLY		
Mailing Address 3600 N. Interstate		Telephone Number 280-2050	Date Received	Approved	Denied
City Portland,	State OR	ZIP Code 97227	Reviewed by	Amount of Late Filing Fee Paid \$	

A property tax exemption is requested on the property described below under the following Oregon Revised Statute:

- | | |
|--|---|
| <input type="checkbox"/> 307.127 Volunteer Fire Departments | <input type="checkbox"/> 307.145 Certain Day Care Facilities, Schools and Student Housing |
| <input checked="" type="checkbox"/> 307.130 Literary, Benevolent, Charitable and Scientific Institutions | <input type="checkbox"/> 307.150 Burial Grounds, Property of Crematory Associations |
| <input type="checkbox"/> 307.136 Fraternal Organizations | <input type="checkbox"/> 307.160 Public Libraries |
| <input type="checkbox"/> 307.140 Religious Organizations | <input type="checkbox"/> 307.580 Industry or Apprenticeship Training Trusts—Complete and attach form 150-310-109. |

PROPERTY DESCRIPTION (Complete one of the lines below)			
Assessor's Account Number (as shown on your property tax statement) R-52620-0820	Code Area Number	Deed volume and page or instrument number	Date Recorded

Property Situs (Street Address, City)			
Lot(s) #21	Block(s) #4	Addition	
Township	Range	Section/Subsection	Tax Lot Number #5

RECEIVED
MULTNOMAH COUNTY

SEP 25 1989

List all real property for which this exemption is claimed. Give legal description of real property or such parts thereof used exclusively for purposes which qualify it for exemption. Attach sheet if additional space is needed. If any property is under construction, describe on attached sheet.

The nature and purpose of this organization is: Attach copy of the articles of incorporation, constitution and by-laws.	Health Maintenance Organization
The property is used for the following purpose: (Example: situs of church building, library, cemetery, parking lot, etc.)	Articles of Incorporation are on file
	The property is used for patient and employee parking for Bess Kaiser Medical Center

The property includes a parking lot No Yes (if yes) →

The parking lot is, is not maintained solely for the use, without charge, of persons going to and from the building which is exempt or for which an exemption is now requested.

The land and the building(s), if any, are, are not used exclusively for purposes which qualify them for exemption. (If they are not, attach page and describe the portions of land and/or buildings with nonexempt uses.)

A separate application must be filed to obtain exemption for this property if a lease or rental agreement has been made to another person, institution or organization. See ORS 307.112 or 307.166.	If exemption is claimed under ORS 307.136, the lodge <input type="checkbox"/> does not have membership restrictions as to race. (Attach copy of membership application form.)
---	---

A late filing fee is is not attached. If yes, the amount of the fee paid is \$ 200.00

DECLARATION

I declare under the penalties for false swearing (ORS 305.990(4)) that I have examined this document and attached statements, and to the best of my knowledge they are true, correct and complete.

Signature <i>[Signature]</i>	Title <i>[Title]</i>	Date Signed 9-21-89
---------------------------------	-------------------------	-------------------------------

150-310-088 (Rev. 12-87)

Example # 19.00

MEMORANDUM

TO: Multnomah County Commissioners

FROM: Janice Druian *[Signature]* Director, Division of Assessment and Taxation

DATE: December 10, 1992

SUBJECT: Preliminary Response to Department of Revenue Performance Review

BOARD OF
COUNTY COMMISSIONERS
1992 DEC 11 AM 8:15
MULTNOMAH COUNTY
OREGON

Attached is our response to the Department of Revenue Performance Review. This item is on the Board's agenda for Tuesday, December 15. Please note, we only received the most recent copy of the DOR report on Friday, December 4, and have had to rush our reply.

I hope that this turn around was sufficient for you and your staff to review our response.

DRAFT

MULTNOMAH COUNTY

Response to:

DEPARTMENT OF REVENUE
PERFORMANCE REVIEW REPORT

December 7, 1992

MULTNOMAH COUNTY PERFORMANCE REVIEW REPORT RESPONSE

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ITEMIZED RESPONSE

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MULTNOMAH COUNTY PERFORMANCE REVIEW REPORT
RESPONSE

INTRODUCTION

The Department of Revenue is charged by statute with cyclical review of county property tax programs to determine the status of compliance and the adequacy of performance.

The County is required to respond to the department within 40 calendar days from the date the report is presented to the governing body. The response format should follow the same format as the department's report, addressing each procedure for which a recommendation(s) for correction has been made. This report contains our responses.

We have identified the recommendation made by the department, by page number corresponding with the pagination in the department's report. We have included the complete recommendation. Our response is in *bold/italic*.

Since quite a bit of time has elapsed since the initial audit process was begun, (Spring 1991), many of the recommendations have already been addressed. In these situations, we will indicate that the recommendation has been implemented.

In some instances, our current level of staffing/funding makes it difficult to fully implement recommendations. These too, are noted. When this is the case, we will need to examine the result that will be achieved by either staffing to meet the recommendation or by reprioritizing our work to allow for attainment of specific recommendations, with a possible cost to other operating efficiencies.

SUMMARY

The Department of Revenue has put a great deal of time and many staff resources into this report and we appreciate the time they have taken to review every detail of our work. We also appreciate that they have been open to our input when we felt that they had missed some relevant data or didn't fully understand our operation. We are pleased that lines of communication have remained open, as a good relationship between our offices is necessary for us to achieve continuous improvement. We anticipate that we will be able to come to agreements that not only assume fairness and equity of appraisal but also assure cost effective delivery of services.

SUMMARY OF RECOMMENDATIONS: PAGE 3

1. Further develop a Commercial reappraisal program that documents base standards, written appraisal procedures, accurate inventory records, and a viable review program. Cross training and specialization should be considered where appropriate.

RESPONSE:

- *See Report Attachment "A"*

2. A consistent and documented approach to valuing industrial machinery and equipment needs to be developed. Use a common data source to develop trend factors and depreciation schedules.

RESPONSE:

- *The Industrial portion of the Commercial Section is made up of only one Appraiser and includes less than 200 accounts. In addition, the Personnel in our Industrial Program were all changed in 1990 or 1991. We have been working closely with George Rogers of the D.O.R. Industrial Section and have made many of the changes recommended in the report.*
- *Multnomah County agreed to implement, with local modification, the internal appraisal procedures used by the Department of Revenues Industrial Appraisal Unit. We requested a copy of this information in August 1992. In summation, we have already addressed many of the recommendations involving the Industrial Appraisal process and remain ready to implement other internal procedures after we receive the information we requested.*

SUMMARY OF RECOMMENDATIONS: PAGE 3 CONTINUED

3. Recalculate values for all items of personal property annually using applicable Department of Revenue value and depreciation schedules. Develop written procedures for return processing and provide staff training in valuation.

RESPONSE:

- A) *Approximately 96% of all Personal Property Returns are itemized and the County does recalculate their values annually.*

During 1987 Multnomah County promoted a change in ORS 308.290 to allow businesses to report, and the Assessor to accept, a listing of additions and deletions of assets since the prior year, in lieu of a complete listing as was previously required. The intent was to reduce the workload associated with this annual filing for both the business owner and the Assessors Office. We believed we were in compliance with this law. However, we will revise our processes to meet the specifications set by the D.O.R. We do ask the department to reconsider this recommendation since our current process is more efficient and has a cost savings.

- B) *This office has had written procedures for many years for processing returns. We have attached the guidelines for this year. (See Attachment "B").*

SUMMARY OF RECOMMENDATIONS: PAGE 3 CONTINUED

Although the D.O.R. has not developed Personal Property training classes, we have provided the Personal Property Staff with valuation training. In 1991 several staff Appraisers and Specialists attended D.O.R. Mass Appraisal and this year all Appraisers and Specialists were enrolled in the D.O.R. sponsored IAAO Personal Property Valuation Class. In addition our Senior Personal Property Appraiser has taken D.O.R. Commercial and Industrial classes. Each year all staff members involved in processing personal property returns receive additional in house training in coding and processing Personal Property Returns. As mentioned above, since we are already providing training to our staff, we need clarification on what specifically we are not doing.

4. The sales data analyst should follow accepted procedures for selecting and documenting ratio conclusions.

RESPONSE:

- *This office agrees with this recommendation and intends to follow "accepted" procedures for selecting ratio conclusions, creating sales listings etc.*

As detailed in later responses, we need some clarification by the Department as to some of their findings in the ratio section and intend to work with Department Representatives to clarify these issues.

SUMMARY OF RECOMMENDATIONS: PAGE 3 CONTINUED

5. Reorganize the exemption program to ensure that adequate records, procedures, and staffing are in place. Training in proper qualification and field review of exempt properties needs to be conducted.

RESPONSE:

- *During 1988 this office selected a new Exemption Specialist, increased the clerical support from .25 FTE to 1 full time employee and moved the section into the Appraisal Section to report directly to the Valuation Manager / Assessor. We recognized that many of the files were incomplete and badly in need of review. The Veterans Exemption Program was reviewed, revamped and computerized for assistance and tracking. New procedures are being written for the section and should be in place by June 30, 1993. We are in the second year of a six year review of the existing exemptions, in a cycle corresponding to the reappraisal cycle. The second phase of our computer software development includes significant enhancements to aid the Exemption Section in tracking exemptions of leased property. We expect to show significant improvement in all aspects by the end of the 1996/97 fiscal year.*

I. VALUATION FUNCTION

A. PROCEDURE I: PREAPPRAISAL SET-UP:

1. RESIDENTIAL PROPERTIES:

MOBILE HOMES (MANUFACTURED HOMES): PAGE 7

RECOMMENDATIONS:

- The County must crosstrain Appraisers in mobile home appraisal instead of relying on only one Appraiser. This will ensure continuity. The County has agreed to begin this process in appraisal year 1992-93.

RESPONSE:

- *Cross training for a position which represents approximately 75% of an FTE is not cost effective at this time. Once we have completed the appraisal of district 2 (July 1993) and are back in cycle and back to the first district which was appraised under our current system, our appraisal set up time should be reduced and, if our staffing level is not correspondingly reduced, we can implement cross training.*
- The County should continue establishing class and depreciation benchmarks.

RESPONSE:

- *Class and depreciation benchmarks were set up and used for the 1992 assessment year.*
- The County should continue developing individual sales analysis sheets for each sale used in the depreciation analysis spreadsheet.

RESPONSE:

- *Individual sales analysis sheets were also used for the depreciation analysis.*

CONDOMINIUMS/ATTACHED HOUSING: PAGE 7

RECOMMENDATIONS:

- The County must crosstrain Appraisers in condominium and attached housing appraisal instead of relying on only one Appraiser. This will ensure continuity.

RESPONSE:

- *We are training the Condominium Appraiser and the Multi-Family Appraiser in each other's specialty to the extent possible in order to have some backup.*
- The County needs to establish benchmarks and documentation for market adjustments.

RESPONSE:

- *We agree with this recommendation and believe that our Appraisal of Condominium Properties continues to improve and the documentation of market adjustments has shown improvement. We expect to be in compliance by the 92/93 year.*
- The County must ensure that documented market studies are conducted to develop time trends and value adjustments for condominiums and attached housing.

RESPONSE:

- *The Data Analyst has documented Time Trend Adjustments as needed for condominiums and attached housing. In the future this will be formalized with written documentation for review.*

FLOATING PROPERTIES: PAGE 8

RECOMMENDATIONS:

- A documented preappraisal set-up has been established and is being implemented. Considerable improvement has been made in preappraisal procedures for July 1, 1993.

RESPONSE:

- *The first preappraisal setup for Floating Properties was established in 1990. Since we are not aware of any specific D.O.R. procedures for the appraisal of Floating Properties our staff has been developing a method to fit their unique nature. Attached example "C" is the setup used for 1992.*

RURAL PROPERTIES: PAGE 9

RECOMMENDATIONS:

- The preappraisal set-up for each crew must be completed on the same timeline.
- The land schedules must clearly identify the neighborhoods to which they are to be applied.
- Each appraisal card should identify which schedule was used.

RESPONSE:

- *Completing the preappraisal set up for each crew and each type of property on the same timeline may be desirable (especially for the department's review team) but is not always possible nor is it necessary for the successful completion of our annual workload.*

Rural properties, being part of a more heterogeneous neighborhood, are among the more difficult types of properties to appraise under a computer assisted appraisal program. We are aware of the problems which exist and are taking steps to correct them.

MULTI-FAMILY PROPERTIES: PAGE 10

RECOMMENDATIONS:

- We recommend that the Residential and Commercial Sections together develop a market study to determine an appropriate split between Multi-Family Residential and Multi-Family Commercial properties.

RESPONSE:

- *The Commercial and Residential Sections have already discussed a revision in the "unit split" between sections. The sections will coordinate a study to determine if an adjustment to the current "split" is warranted. This study should be finished by January 1, 1994.*
- The Commercial Section must develop a documented Multi-Family land study which recognizes the difference between vacant and improved land values.

RESPONSE:

- *A Study was developed in 1991 for the 92 assessments. This process will continue with necessary modifications.*
- A documented base appraisal date should be used by both Residential and Commercial Sections.

RESPONSE:

- *An appraisal date for Multi-Family Properties is always established, usually in an Appraiser meeting prior to district work. The process will be formalized and documented for audit purpose.*

MULTI-FAMILY PROPERTIES: PAGE 10

- The County must conduct a time adjustment analysis and adjust all data to a base appraisal date.

RESPONSE:

- *The need for adjustments has been analyzed by the Ratio Analyst in the past. This process was formalized and documented for the 1993 assessment year.*
- The Residential Section should continue conducting economic rent studies.

RESPONSE:

- *A rent study for Residential Multi-Family was developed for 1992. The process will continue.*
- The Commercial Section must eliminate property taxes from their expenses. Property taxes must be considered as a portion of the capitalization rate and not as an expense for assessment purposes. The County has been doing this since the study was conducted.

RESPONSE:

- *Property taxes can be considered either as an expense or as a portion of the cap rate and in much of the appraisal industry, outside government, they are considered as an expense. The 1991 Multi-Family appraisals were made by a new Appraiser to our office. She had specialized in Multi-Family as a Fee Appraiser where that format is a recognized practice. Although this format does not change the value of the appraisal, in order to comply with D.O.R recommendations, we switched back to taxes as part of the cap rate for the 1992 roll. This process will continue.*

2. COMMERCIAL PROPERTIES: PAGE 12

RECOMMENDATIONS:

- The County needs to develop a market related preappraisal set-up program which establishes base standards considering three approaches to value.

RESPONSE:

- *The County will attempt to comply with as many new procedures as time and current resources allow. (Please see Attachment "A").*
- The County should continue to develop a training plan for all Appraisers which includes courses in the use of mass appraisal techniques for income-producing properties. The County has requested the Department of Revenue to present a special course on this subject for County staff.

RESPONSE:

- *Training plans are in place for all appraisers. However, some scheduling (to plan) difficulties have occurred. The D.O.R. is the only organization providing some of the classes specified by administrative rule, and they have had to cancel some courses. Other classes were full. Recent discussions with the department have been helpful, as the department will now allow us to conduct some courses in the County with outside or authorized inside trainers. We anticipate that this flexibility will eliminate the problems of reschedules, cancellations and full classes. In addition they will reduce the cost of training (travel) to the County.*

- To eliminate duplication of effort, we recommend the Commercial Chief Appraiser assign the duties for preappraisal set-up to a team of experienced Appraisers under the supervision of one of the Commercial Supervisors. Appraisal areas should be realigned and County wide appraisal of certain property types should be considered. Appraisers should specialize in certain property types when conducting the preappraisal set-up in order to eliminate duplication of effort and to ensure uniform standards are developed. The Supervisors must develop timelines for completion and review the work regularly.

RESPONSE:

- *See Report Attachment "A".*
- A documented preappraisal set-up must be conducted before reappraisal begins.

RESPONSE:

- *Documented pre-appraisal setup is always conducted prior to reappraisal. The County's pre-appraisal setup was not in a format recognized by the audit team. We will modify our forms for ease of audit.*
- *See Report Attachment "A"*
- A base appraisal date must be established before beginning any preappraisal set-up.

RESPONSE:

- *Base appraisal date has always been established. However the process will be formalized and documented.*
- A documented time trend study should be conducted.

RESPONSE:

- *The Commercial Section will work with the Ratio Analyst to formalize and document a "Time Trend Analysis".*

- Conduct a documented land analysis and develop a schedule of adjustments that recognizes the difference between bare and improved land.

RESPONSE:

- *Documented land analysis has always been conducted. This process was altered for 1992 to bring it closer to the format favored by the Audit Team.*

See Report Attachment "A".

- Development of spreadsheet analyses used in the income approach should be brought to a base standard conclusion. This study should be fully documented and made available to the entire staff.

RESPONSE:

- *See Report Attachment "A"*

- The County should continue its newly adopted policy of including taxes as a component of the capitalization rate when considering gross leases rather than being included as an expense for assessment purposes.

RESPONSE:

- *Taxes are almost always made a component of the Cap Rate in Commercial Appraisals. Exceptions are made for market considerations -Net Leases and Specific property types where national and regional information is used.*

- Personal property should be considered when analyzing Commercial sales.

RESPONSE:

- *Personal Property is considered when analyzing Commercial Property, where appropriate. However, in property types normally rented and transferred as shell buildings Personal Property should not be a factor.*

- The County should continue with its plan to develop a computer

- The County should continue with its plan to develop a computer assisted appraisal program for income producing properties, which considers the three approaches to value. This program must meet Department of Revenue requirements and be approved before implementation.

RESPONSE:

- *We agree with the recommendation. It is in process.*

B. PROCEDURE II: REVIEW OF COMPLETED APPRAISALS

RURAL PROPERTIES: PAGE 14

RECOMMENDATIONS:

- The Chief Residential Appraiser should ensure that rural appraisals are finished in a timely manner and coordinated with the other Supervisors and their crews.

RESPONSE:

- *While completing the preappraisal set up for each crew and each type of property on the same timeline is convenient for an audit team, it is not possible nor is it necessary for the successful completion of our annual workload. Our first priority is the efficient allocation of resources to complete our work.*
- Depreciation schedules, land schedules and adjustments should be followed and applied uniformly.

RESPONSE:

- *Rural properties, being part of a more heterogeneous neighborhood, are among the more difficult types of properties to appraise under a computer assisted appraisal program. We are aware of the problems which exist and are taking steps to correct them.*

- Geographic boundaries should be clearly marked and identified for each land schedule.

RESPONSE:

- *See previous response.*

MULTI-FAMILY PROPERTIES: PAGE 15

RECOMMENDATIONS:

- The Residential Section must develop a documented economic rent study.

RESPONSE:

- *An economic rent study was completed for the 1992/93 appraisal cycle in residential.*
- The Commercial Section's land values must be based on well documented units of comparison.

RESPONSE:

- *A study was developed in 1991 for 92 assessments. This process will continue with necessary modifications.*

RECOMMENDATIONS:

- The County must further expand the use of proper mass appraisal techniques to value Commercial properties.

RESPONSE:

- *The County will attempt to comply with as many new procedures as time and current responses allow. (Please see Attachment "A").*
- The inventory card should include a complete logical track record of how value was calculated.

RESPONSE:

- *See Report Attachment "A".*
- The County must write and implement adequate appraisal procedures.

RESPONSE:

- *See Report Attachment "A".*
- The County needs to establish a viable review program. Without documented base standards, it is difficult for the Supervisor to determine whether uniformity and equity is being achieved.

RESPONSE:

- *See Report Attachment "A".*

- A Sales Ratio Analysis of completed appraisals should be conducted by property type within the appraisal area, to ensure uniformity and equity is being achieved. The County has implemented this procedure for the 1991-92 appraisal year.

RESPONSE:

- *We agree with this and we should be able to perform such studies by 1996. In anticipation of the development of computer assistance for Commercial Appraisals, we expanded the "use code" from one to two digits to accurately represent the spectrum of property types in Commercial. After completing four more districts the updated coding should be fully in place.*

C. SUPPLEMENTAL PROCEDURE III: INDUSTRIAL PROGRAM

COST FACTORS: PAGE 17

RECOMMENDATIONS:

- The County should develop and apply the cost factors uniformly in all appraisals and note their source.

RESPONSE:

- *See Page 3 Summary of Recommendations.*

METHODS: PAGE 18

RECOMMENDATIONS:

- The County should develop a consistent approach to value the machinery and equipment for the Industrial property in the County. This could be accomplished by using a common data source to develop trend factors and depreciation schedules.

RESPONSE:

- *See Page 3 Summary of Recommendations.*

PERSONAL PROPERTY: PAGE 19

RECOMMENDATIONS:

- Identification - The County should initiate training for the Industrial Appraisers to correctly identify, and classify Personal Property as opposed to real property machinery and equipment.

RESPONSE:

- *The County is fully able to identify accounts which could be assessed as Industrial. (P\P as Real Property). However it is much more cost effective to appraise machinery and equipment as Personal Property, and any significant change in the number of County responsibility Industrial Accounts will require added Appraiser resources. We strongly urge the D.O.R. to reconsider this recommendation. In addition this change requires a more difficult process in tax collection when "Imps only" accounts must be monitored.*

- The method of "averaging" should be reviewed and better documentation and instructions should be developed to assure equitable assessments are applied to all taxpayers in this class.

RESPONSE:

- *Since the County processes less than 5% of Personal Property Returns under the "Add and Deletes" procedures we will drop this minor efficiency for the 1993 roll. We do ask the department to reconsider this recommendation since our current process is more efficient and has a cost saving.*

4. DEPRECIATION: PAGE 19

RECOMMENDATIONS:

- Develop a more consistent method of applying depreciation to all types of Industrial property.
- Depreciation Schedules, as with the trend factors, should be developed and applied consistently throughout the Industrial Appraisal program. They should be used as a guideline for the physical depreciation that occurs with normal use of buildings and structures, and machinery and equipment. They should be used in conjunction with average useful lives so as to reflect market conditions as closely as possible. Selected Depreciation Schedules, which measure physical depreciation, should project wear and tear to the subject property which is considered normal for that particular industry in general. They should be applied industry wide. The schedules (physical depreciation) should not include any functional or economic obsolescence. This should be measured separately.
- Functional Obsolescence should be measured and shown separately along with any factors used in making the calculation and observation.
- Economic Obsolescence, as with Functional Obsolescence, should be measured and shown separately along with the documentation supporting the calculation and observation.

RESPONSE:

- *See Page 3 Summary of Recommendations.*

RECOMMENDATIONS:

- Incorporate an Industrial appraisal review process.

RESPONSE:

- *A Supervisor has been assigned to review all Industrial appraisals. He has been working with the D.O.R. and the results appear satisfactory.*

D. PROCEDURE IV: STAFFING AND SIX-YEAR CYCLE

COMMERCIAL: PAGE 22

RECOMMENDATIONS:

- The County should review its salary schedule and classification structure with those of surrounding counties. The schedule should provide for senior appraisal positions and compensation for additional expertise needed for appraising the more complex and sensitive types of properties.

RESPONSE:

- *This is not a procedure under control of A&T. The labor contract is negotiated and approved by the Representative Union and County Government. This office proposed changes in line with this recommendation, however they were rejected during contract negotiations.*
- The County needs to continue its efforts to hire experienced Commercial Appraisers, preferably with a mass appraisal background. If experienced Commercial Appraisers cannot be hired, Commercial vacancies should be filled by highly experienced Residential Appraisers.

RESPONSE:

- *Recruitment of experienced Commercial Appraisers will continue as vacancies occur.*
- Nonregistered Appraiser Technicians should continue to receive fundamental training in mass appraisal.

- Nonregistered Appraiser Technicians should continue to receive fundamental training in mass appraisal.

RESPONSE:

- *Our Appraiser Specialist position is not an automatic promotion to an Appraiser position. Two prior Appraiser Specialist were enrolled and successfully completed basic mass Appraisal and Commercial I and II and have been registered as Appraisers We would like to complete a similar sequence of training with an Appraisal Specialist recently transferred to the Commercial Section, if the classes are scheduled.*
- The County should encourage cross training of all Appraisers in Commercial appraisal. This would provide the Commercial Section with another source of applicants experienced in mass appraisal and also provide an avenue for Appraisers to develop professionally.

RESPONSE:

- *The County has made Non-Residential Appraisal courses available to Residential and Personal Property Appraisers and several have taken classes. Again this is difficult when the D.O.R. classes full or canceled. We will work within the schedule to of available opportunities*
- Developing a documented Commercial Appraisal Program will support an adequate defense of appraisals, and result in reduced preparation time for board appeals.

RESPONSE:

- *This office currently provides the Multnomah County Board of Equalization with sales study information on vacant and improved properties. In addition we have provided rent range estimates for several business types. We will also provide any additional data developed under new procedures.*

E. PROCEDURE V: MAINTENANCE PROGRAM

RESIDENTIAL: PAGE 23

RECOMMENDATIONS:

- The County should coordinate with Gresham's city management to ensure they have access to all building plans.

RESPONSE:

- *Management was under the impression that the problem of obtaining information from the City of Gresham was restricted to difficulty in obtaining access to plans held by the permit section. The Director addressed this issue with Gresham officials a year ago, apparently effecting little or no improvement. Our data analyst has confirmed that there are numerous instances of sales of newly construction property for which we have received no notice of permit issuance. We concur with this recommendation and will again solicit the cooperation of the responsible managers, ie the City of Gresham.*

COMMERCIAL: PAGE 24

RECOMMENDATIONS:

- The County should follow Department guidelines when valuing new or partial construction. The property should be appraised using the standards established during preappraisal set-up, plus any subsequent adjustments.

RESPONSE:

- *In the interest of efficiency the County has been valuing new and partials at current market value, with the understanding that trending would have adjusted surrounding properties to market changes. The change required in this recommendation will be more time consuming and take additional appraiser resources. Again we request that the D.O.R. reexamine their suggestion to determine if the recommended approach really results in better more accurate value, or just a more costly approach.*

- The County's written procedures should be revised to reflect procedures which follow the Department's guidelines.

RESPONSE:

- *The County will attempt to comply with as many new procedures as time and current resources allow.*

See Report Attachment "A".

- The County should make every effort to gain access to all building plans from the City of Gresham in a timely manner.

RESPONSE:

- *See Response Page 23.*

F. PROCEDURE VI: APPRAISAL INVENTORY RECORD

COMMERCIAL: PAGE 25

RECOMMENDATIONS:

- The County needs to maintain a complete and accurate inventory record. This can be accomplished by:

Completing a new appraisal record during the appraisal process.

Supervisory review of the appraisal record for accuracy of inventory and appraisal calculations.

Using written policies and guidelines to ensure adequate records are properly completed and maintained.

Implement a Commercial CAAP program to help resolve inventory problems.

RESPONSE:

- *See Report Attachment "A".*

G. PROCEDURE VII: RATIO

RECOMMENDATIONS: PAGE 27

- It is commendable that the Commercial Section confirms Commercial/Industrial sales. However, the Commercial Section assembles the sales sample independent of the Data Analyst with no exchange of support data. The independence of the ratio conclusion is compromised.
- To correct this situation, we recommend the Assessor assign the Data Analyst and Commercial Section to work together in confirming and analyzing Commercial/Industrial sales data to arrive at a ratio conclusion. Having the Data Analyst involved in this process will enhance her understanding of the Commercial Section's confirmation and Analysis techniques, thus providing insight to reasons for ratio selections. This involvement is important since the Data Analyst is responsible for the validity and accuracy of all ratio conclusions in the Ratio Report.

RESPONSE:

- *The County has assigned a Commercial Supervisor to coordinate sales confirmation with the Ratio Analyst. The Commercial Supervisor will make recommendations and provide information, however the final decision to use a specific sale will be that of the Ratio Analyst.*

- We recommend that there be a greater reliance on supplemental studies when sales are too limited to conclude a reliable ratio conclusion. These studies should be included in the final ratio report.

RESPONSE:

- *We have performed 50 or 60 supplemental studies in the preparation of the Ratio Report. The Data Analyst had agreed with the D.O.R. to hold these for a period so they could come in and review those in which they had an interest. Data from these studies is nearly two feet high and it does not appear practical or efficient to include these in the Ratio Report.*
- It is important that neighborhood boundaries be frozen for the entire year so the Data Analyst can accurately assign sales to the proper neighborhood. Redefining neighborhood boundaries must be coordinated with the Data Analyst. Since the time of the review this has been corrected.

RESPONSE:

- *We agree with this recommendation with the exception that during the period that sales studies are being performed for the current re-appraisal area, boundary changes may still need to be implemented to reflect as accurately as possible the market changing reactions to geographical areas.*
- All reasons for ratio conclusions should be documented and included in the report.

RESPONSE:

- *We agree with this.*

weighted mean) which, through proper techniques, is a direct result of properly analyzing an array of sales data.

RESPONSE:

- *Commencing with the 1992 Ratio Study our procedures were modified so one ratio was selected for each trending category.*
- All sales for mobile homes and floating properties need to be confirmed. Since the time of the review this has been corrected.

RESPONSE:

- *To our knowledge this office makes every effort to confirm all mobile home and floating property sales. We are unaware of the basis for the finding that this was not being accomplished.*

II. PERSONAL PROPERTY/EXEMPTIONS SPECIAL ASSESSMENTS FUNCTION

A. PROCEDURE I: PERSONAL PROPERTY: PAGE 30

RECOMMENDATIONS:

- We recommend the County develop written office procedures, including specific policies and guidelines, for assessing basic taxable supplies and professional libraries when none are reported.

RESPONSE:

- *This office will write a procedure addressing supplies and professional libraries. We trust recognition will be given to the fact that very minimal value is in question and that limited resources must be expended in the most cost efficient manner.*
- Training must be provided for the Personal Property Appraisal Staff and Clerks.

RESPONSE:

- Training must be provided for the Personal Property Appraisal Staff and Clerks.

RESPONSE:

- *Training has been provided to all Appraisers, Appraisers Specialist and the Support Staff working on Personal Property. This is discussed under Summary Recommendation Number 3.*
- Supplemental or specialized valuation guidelines must be substantiated with current and reliable market trend information and adequate documentation, and all items of personal property must be recalculated annually. A tracking program must be implemented to monitor the activity of all accounts regardless of their value.

RESPONSE:

- *This Recommendation covers three areas.*
 1. *The Schedules we have used for the last twenty years are the specific schedules and guidelines circulated annually by the D.O.R to each County Assessors Office. The schedule noted by the reviewers was an alphabetized version of the law library values but contained the identical data. It is our understanding that the valuation guideline produced for 1992 was a joint effect between Multnomah County and the D.O.R and that we have no specialized guidelines for 1992 that are unique to this County.*
 2. *This recommendation was covered previously under Summary Recommendation Number 3.*
 3. *A tracking program is in place for 1992 to monitor insufficient value accounts. This procedure will allow us to automatically send Personal Property Returns to 25% of insufficient value accounts each year.*

B. PROCEDURE II. EXEMPTIONS PAGE 30

EXEMPTIONS REQUIRING AN APPLICATION

RECOMMENDATIONS: PAGE 31

- The County must develop written program procedures and organize all exemption programs. The number of staff must be increased to properly administer the exemption programs. Staff must be trained in proper qualification and field review of exempt properties.

RESPONSE:

- *This office is currently preparing written procedures which will be in place by June 30, 1993.*
- We recommend the County review the files of all organizations currently receiving a property tax exemption. Any organization that does not have an application and the required documents on file must be instructed to submit the necessary documents.

RESPONSE:

- *The Exemption Specialist has completed two years of a six year plan to review all exemptions, working in the same cycle as the reappraisal process.*
- Returned applications and required documents (by-laws, constitution, and leases) must be organized and filed to ensure efficient retrieval. The department's recommended system is to file first by statute, and then in map and tax lot number.

RESPONSE:

- *Applications and related documents are filed by account number to insure efficient retrieval by our staff. Our computer system can identify and list by statute or any criteria requested.*

- Organizations with questionable qualifications, purpose or use, must be physically audited and reviewed. We recommend the County and department cooperate in researching the issues to determine the appropriateness of the exempt status.

RESPONSE:

- *We agree with this recommendation.*
- To facilitate the review process the accounts can be prioritized based on the value of the property or the complexity of the qualifications. All non-qualifying properties receiving a property tax exemption must be added to the roll.

RESPONSE:

- *See Recommendation #2.*
- A system must be implemented to track leases and identify the accounts that will require a new lease and new application. In addition, a review and audit program must be initiated to ensure the property is physically inspected at the time of application and again during each appraisal cycle to verify the exemption is appropriate.

RESPONSE:

- *We agree with this and have anticipated accomplishing this objective during the second phase of our computer system project.*

C. PROCEDURE III: SPECIALLY ASSESSED PROPERTY

B. FARM USE: PAGE 33

RECOMMENDATION:

We recommend that income questionnaires be sent to all non-EFU property owners biannually. Also, a person must be assigned to field review farm properties on a regular basis to verify the property is qualified for special assessment.

RESPONSE:

- *At present we have about 1,000 accounts in the non-EFU Category. They are receiving income questionnaires and are being field reviewed in the six year re-appraisal cycle. After 1995 when the Residential Section is back in compliance, we will review the availability of staff resources to move to an annual cycle. At present we have two Appraisers who each have 50% of their assignment the appraisal of Rural Properties which includes the verification of qualifications.*

COMMERCIAL APPRAISAL**Staffing**History

The Commercial Section has been understaffed for many years. From 1984 through July of 1991 the section varied from 6-12 appraisers. It wasn't until June 1992 that our staff reached 17 positions. (16 appraisers including 6 in training and 1 specialist - in training).

Over the years while operating with limited resources, we have developed accelerated methods which allowed us to complete our reappraisal work on time and in cycle. It wasn't until a senior supervisor and several senior appraisers retired that we began to fall behind in our district work.

In 1989, we wrote a report detailing the need for increased staff in all appraisal areas. After limited staffing increases were approved, (as a result of HB 2338), new appraisers were hired. However market conditions (high demand for trained staff in lucrative fee appraisal business) plus a commitment on the part of A & T to reach our goal of a diversified work force, has limited us to a relatively unseasoned staff. Our new employees are making rapid strides on the learning curve and we expect to have a very strong staff as they acquire experience. This has been an ongoing process which has resulted in a substantial increase in appraisal skills and a steady increase in the productivity of all of our new staff members.

The audit was conducted in District #6 during the summer and fall of 1991. District #6 was appraised with only 11 appraisers, several who were still in training. The audit lists recommendations for all of the processes and procedures outlined in the D.O.R. Appraisal Methods Manual and in the Administrative Rules for a computer assisted appraisal program.

In reviewing these publications it seems apparent that to fulfill all of the procedural requirements as recommended by the D.O.R. will require much more time and resources than we can expend with the current staffing. When talking to the Chief Appraisers in several counties we were unable to get a reliable estimate of the pre-appraisal setup time used for the methods proposed in the audit. Our best information indicates it would require approximately 20% to 30% or more of the current staff's time to fully complete the required studies and procedures. Using this information, we have developed three outlines of time/staffing needs; one showing current staff and procedures, one showing current staff and recommended procedures and one showing recommended procedures and indicated staff.

CURRENT STAFFING WITH ESTABLISHED METHODS

17 appraisers x 2,088 hours ÷ 8 hours per day = 4,437 appraiser days

4,437	Total appraiser days - Commercial Section
196	Less 11½ paid holidays x 17 appraisers
276	Less breaks 261 days x .5 hour per day x 17 appraisers ÷ 8 hours
155	Less estimated sick leave @ 3½% of time
266	Less estimated vacation @ 6% of time
200	Less industrial appraisal (based on current listed county responsibility accounts)
85	Less mandatory classes 17 app's x 5 days
130	Less office and clerical/duty appraiser (other training and education)
580	Less appeals (based on current level of B. of E. support)
320	Less divs/cons/in lieu tax/cancellation of assmnt/Port of Ptd and other gov't leases/historic props, etc.
89	Less misc/jury duty/leave of absence/stress leave/union business/parental leave/cross cultural training/team building classes, etc. @ 2%.
<u>444</u>	Less appraisal setup under current methods
1,696	ESTIMATED COMMERCIAL SECTION'S TOTAL DAYS AVAILABLE FOR APPRAISAL

APPRAISAL WORK SCHEDULE FOR 1993:

District 2 - 4,900 commercial district accounts, including 3,700 improved. In addition 900 to 1,200 out of district new and partial appraisals.

INDIVIDUAL APPRAISAL ASSIGNMENT

(AVAILABLE APPRAISAL DAYS) 1,696 ÷ 17 APPRAISERS = 100 DAYS AVAILABLE PER APPRAISER

	Average Assignment	Estimated Production	
District #2	288 Land	@ 10 per day =	29
District #2	217 Improve	@ 4 per day =	54
Out of District	+59 New and Partial Appraisals	@ 1.5 per day =	<u>39</u>
		Total required appraisal days	122
		Less total days available	<u>100</u>
		Shortage per appraiser	22 days *

- NOTE:**
- 1)* Only a portion of District #2 will be appraised for the 92/93 appraisal year.
 - 2) No support in this estimate is provided for neighborhood appraisal ratio studies or additional B. of E. support suggested in the audit.
 - 3) This estimate is based on normal appeal loads, not the unusually high levels we are dealing with in 1992. During 1991 90+ appeals were processed, during 1992 340+ have been received.
 - 4) In addition some time would be needed by each appraiser to familiarize themselves with their specific assignments.

CURRENT STAFFING WITH D.O.R. METHODS

17 appraisers x 2,088 hours ÷ 8 hours per day = 4,437 appraiser days

4,437	Total appraiser days - Commercial Section
196	Less 11½ paid holidays x 17 appraisers
276	Less breaks 261 days x .5 hour per day x 17 appraisers ÷ 8 hours
155	Less estimated sick leave @ 3½% of time
266	Less estimated vacation @ 6% of time
200	Less industrial appraisal (based on current listed county responsibility accounts)
85	Less mandatory classes 17 app's x 5 days
130	Less office and clerical/duty appraiser (other training and education)
580	Less appeals (based on current level of B. of E. support)
320	Less divs/cons/in lieu tax/cancellation of assmnt/Port of Ptd and other gov't leases/historic props, etc.
89	Less misc/jury duty/leave of absence/stress leave/union business/parental leave/cross cultural training/team building classes, etc. @ 2%.
<u>1,109</u>	Less appraisal setup <u>est.</u> @ 25% of time
1,031	COMMERCIAL SECTION'S ESTIMATED TOTAL DAYS AVAILABLE FOR APPRAISAL

APPRAISAL WORK SCHEDULE FOR 1993:

District 2 - 4,900 commercial district accounts, including 3,700 improved. In addition 900 to 1,200 out of district new and partial appraisals.

INDIVIDUAL APPRAISAL ASSIGNMENT

(AVAILABLE APPRAISAL DAYS) 1,031 ÷ 17 APPRAISERS = 60 DAYS AVAILABLE PER APPRAISER

	Average Appraiser Assignment	Estimated Production	
District #2	288 Land	@ 10 per day =	29
District #2	217 Improve	@ 2 per day =	108
Out of District	+59 New and Partial Appraisals	@ 1.5 per day =	<u>39</u>
		Total required appraisal days	176
		Less total days available	<u>60</u>
		Shortage per appraiser	116 days

- This estimate shows clearly the appraiser resource shortage with current staff trying to implement D.O.R. recommendations. In addition, this estimate is based on historic appeal levels and not the unusually high number we are dealing with in 1992. During 1991 90+ appeals were processed and in 1992 over 340 have been received.

ESTIMATED REQUIRED STAFFING WITH D.O.R. METHODS

29 appraisers x 2,088 hours ÷ 8 hours per day = 7,569 appraiser days

7,569	Total appraiser days - Commercial Section
333	Less 11½ paid holidays x 29 appraisers
473	Less breaks 261 days x .5 hour per day x 29 appraisers ÷ 8 hours
265	Less estimated sick leave @ 3½% of time
378	Less estimated vacation @ 5% of time
350	Less industrial appraisal (including additional accounts as recommended in audit)
145	Less mandatory classes 29 app's x 5 days
150	Less office and clerical/duty appraiser (and additional training)
700	Less appeals time including additional support to the B. of E. (based on average D.O.R. appeal load)
320	Less divs/cons/in lieu tax/cancellation of assmnt/Port of Ptd and other gov't leases/historic props, etc.
151	Less misc/jury duty/leave of absence/stress leave/union business/parental leave/cross cultural training/team building classes, etc. @ 2%.
<u>1,109</u>	Less appraisal setup
3,195	REMAINING DAYS FOR APPRAISAL BY COMMERCIAL SECTION
<u>100</u>	Less estimated time needed for neighborhood appraisal ratio studies
3,095	ESTIMATED COMMERCIAL SECTION'S TOTAL DAYS AVAILABLE FOR APPRAISAL

APPRAISAL WORK SCHEDULE FOR 1993:

District 2 - 4,900 commercial district accounts, including 3,700 improved. In addition 900 to 1,200 out of district new and partial appraisals.

INDIVIDUAL APPRAISAL ASSIGNMENT

(AVAILABLE APPRAISAL DAYS) 3,095 ÷ 29 APPRAISERS = 107 DAYS AVAILABLE PER APPRAISER

	Average appraisal assignment	Estimated Production	
District #2	169 Land	@ 10 per day =	17
District #2	128 Improve	@ 2 per day =	64
Out of District	+34 New and Partial Appraisals	@ 1.5 per day =	<u>23</u>
		Total required appraisal days	104
		Less total days available	<u>107</u>
		Excess days per appraiser	3

- Estimates are based on normal D.O.R. appeal levels not the unusually high number filed for 1992.
- Even though the results of this estimate are 15 appraisers less than D.O.R. estimates, it suggests 29 appraisers would provide the necessary resources to complete the required work using D.O.R. methods. This estimate, however, is based on a normal appeal load and D.O.R. industrial appraisals at the current levels. If the D.O.R. returns a significant number of principal industrial accounts to county responsibility, an additional appraiser would be required.

Our understanding of Department of Revenue staffing guidelines, from discussions with the audit team, indicates substantial understaffing at our current level. We also understand that the current economic conditions of state and local government likely rules out staff increases at this time. The major concern of this office is that most of the audit recommendations will require substantial staffing increases to implement correctly.

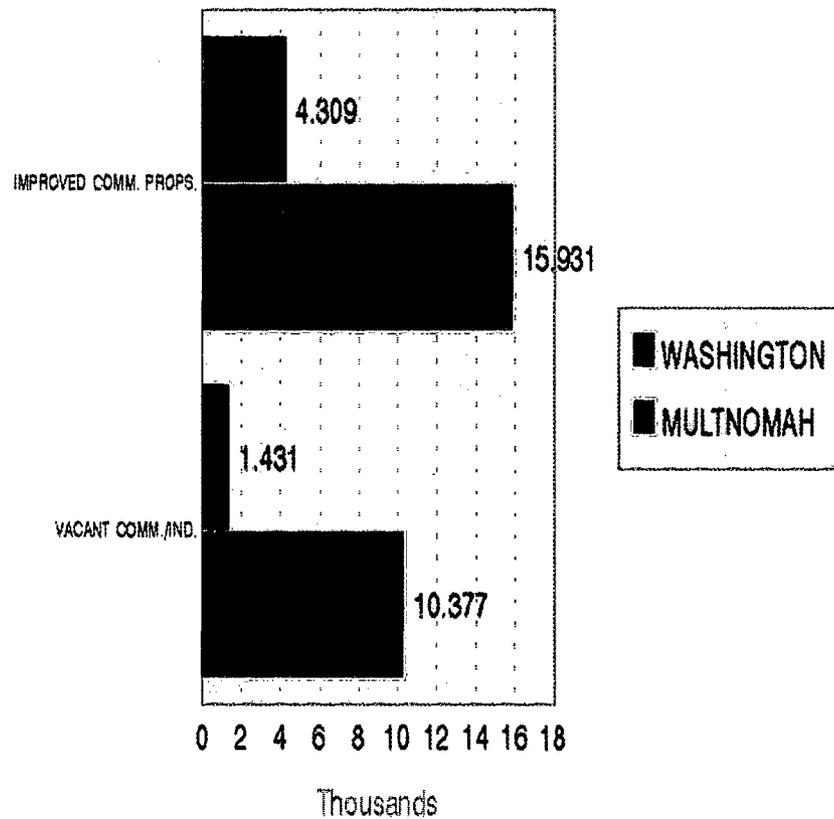
We have had discussions on staffing with the Chief Appraisers and Commercial Supervisors in several counties. In Washington County, for example, we discovered that they are completing many of the procedures and studies recommended in the audit report. Washington County has *4,309 improved commercial, *1,431 vacant commercial/industrial, *1,541 multi-family and 196 county responsibility industrial accounts. Multnomah County has 15,931 improved commercial, 4,332 vacant commercial, 10,377 multi-family accounts (only a portion are appraised by commercial), and approximately 192 county responsibility industrial accounts. Even a casual comparison of staffing and accounts indicates a substantial discrepancy. Multnomah County has approximately 3½ to 4 times the number of commercial/industrial accounts when compared to Washington County but has only 17 appraisers compared to 11 in Washington County. Multnomah County, with a much larger workload and similar if not more difficult appraisal assignments, either needs many more appraisers or appraisal methods more efficient than those proposed in the audit to accomplish our work. When using Washington County as a model, a staffing level of approximately 40+ Commercial/Industrial Appraisers is indicated. Please see graph on the following page.

*Information from 1992 SAL Report

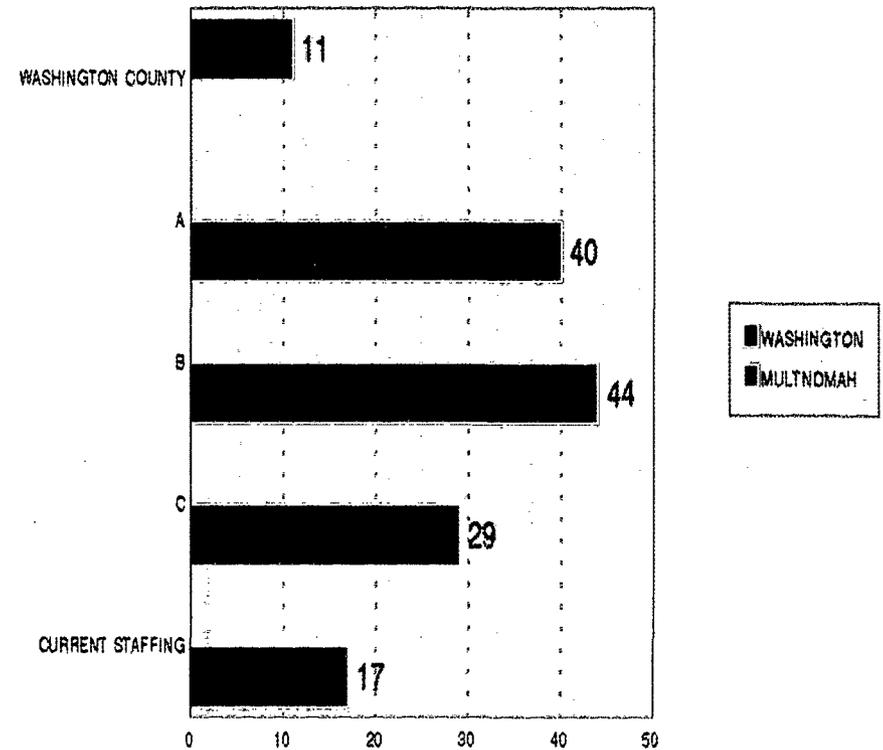
COMPARISON OF WASHINGTON AND MULTNOMAH COUNTIES

COMMERCIAL APPRAISAL SECTION

NUMBER OF ACCOUNTS



NUMBER OF APPRAISERS



- A. INDICATED NUMBER BASED ON WASHINGTON COUNTY STAFFING LEVELS
- B. INDICATED NUMBER FROM DCR STAFFING STUDY
- C. INDICATED NUMBER FROM MULTNOMAH COUNTY STAFFING ESTIMATE

We believe, as stated above, that Multnomah County is substantially understaffed. If the recommendations and language in the audit remain as written, we believe in the interest of "uniformity and equity", that the department must address the staffing inequity along with the recommendation for change.

Proposal

As an alternative to the formal audit recommendations, Multnomah County could continue to implement modifications to our current procedures and processes as staff training and experience increases. I have outlined this proposal and an estimated time frame below:

- Base appraisal date documentation Fall 92

- Local cost modifier study Winter 92

- Rent study in altered and expanded form Spring 93

- Time trend analysis for use with sales study
altered from current form to recommended format Winter 92

- Vacancy and expense study in altered and expanded form Winter 92/93

- Sales study for improved properties - reformatted into
recommended format. (Possible enhancements Fall 93 and
after new computer system is developed) Winter 92/93

- O.S.D. study (expanded form Fall 93) Winter 92/93

- Detailed replacement cost on district accounts using
this approach as the principal value indicator and on
new buildings during new/partial appraisal 1992/93

- Expanded procedure manual for commercial appraisal Fall 93

As noted, future changes to our procedures could include those listed above and a new appraisal characteristic card with computer generated cost approach. The new appraisal card will be available as soon as our computer system for commercial appraisal comes on-line. In addition, within the next six months we should have a new rental file system. This will provide rental data on demand by established search parameters. The County will also continue to work for added efficiency in our appraisal operations. In 1991, for example, the Commercial Section implemented appraisal assignment memorandums for each appraiser. This document establishes the expectation for completion of each appraisal assignment. In addition, during 1992 we began a similar format for appeal assignments. The section also worked with the Oregon Department of Revenue Appeals Section in developing a form appraisal for use in many D.O.R. appeals. This new form replaces a narrative format used in the past.

I believe that the changes listed above are all that can be accomplished with our current staff, and even these proposals will be impossible if our appeal load does not return to normal levels. In 1991, for example, we processed 90+ D.O.R level appeals while in 1992 we have already received 340. During December 1992 and January 1993 we have over 60 appeals scheduled each month. The current appeal load has not allowed us to accomplish our normal sales study activities, let alone add new activities recommended by the Department of Revenue.

B

"Procedures for P.P. Statement Processing"

AUTHORITY: ORS 308.290

Date: 04/92

Program Area: Assessment & Appraisal

Initials: _____

Description & Purpose:

Persons, Partnerships, Corporations or any other type of business organization, unless otherwise exempted, must each year by July 15th either file a Confidential Personal Property Return or file for and be granted a filing extension. The Assessors standard filing extension allows the Business person to file on August 15th and still avoid being assessed a Penalty for late filing. The Confidential Personal Property Return comes with a set of instructions that direct the Business Person to report under various schedules on the Confidential Personal Property Return form, all assessable personal property in such categories as "Leased or Rented", "Non-Inventory Supplies", "Floating Property", "Professional Libraries", and "All Other Property". The Confidential Personal Property Return is mailed out to the majority of Business owners in May of each year.

The Confidential Personal Property forms, also referred to as "filing form(s)", are received by the Assessors' office and processed by the Assessment & Appraisal section for Real Market value. The process involves several steps from checking ownership and address information to coding each item of business property reported. Once checked for accuracy and completeness, and all items are valued or coded, the filing forms are batched and sent to Key punch where corrections to the basic account data are entered into the account record along with the results of the calculations made for the non-coded items. For the coded items the original cost of the item, and the year of acquisition of each item, and the age/life category code is entered into the computer which calculates the value of each item based on the DOR Valuation Schedule, and totals all of the items-

- together entering that total on the account record.

Deadlines:

Confidential Personal Property Returns must be processed and the values for the account entered on the tax roll by September 15th, so that the tax roll may be certified by the Assessor by September 20th. The extensions are made on each account to arrive at a Tax amount and Tax Bills are printed and mailed to the Taxpayer by October 25th each year.

Procedural Steps: STEP I:

Mailing and Handling Return(s)
A. The following information is pre-printed on the Confidential Personal Property Return form (DOR form 150-553-004): the County of origin, its' mailing address and phone #, the Business Owners name, dba(if appropriate), Attn of:(if appropriate), mailing address, business type, location (situs) address, legal address, and prior years' schedule 05 value(if appropriate), along with the Real Property account #, Personal Property account #, code area #, and various flag codes. All information is taken from the new years' Tax Roll file. Changes to the new years' tax roll file are made through the Discovery process which includes field canvassing by the Personal property Staff members, and response to various information sources by the clerical staff including address change notices, returned mail, telephone directories, reverse directories, various business license listings, written and oral communication from both taxpayers and the collection section, etc.

The deadline for filing a Personal Property Return is July 15th(or the 16th or 17th if the 15th falls on a Saturday or Sunday) for all Business Owners that have not applied for and received an extension, or have a permanent extension.

Incoming Returns

B. When a filing form is mailed or otherwise delivered to the Business Owner or other designated party the account record on the Tax Roll file (a mainframe computer file) is marked on the field 46 line with the code B (which indicates that the filing form has been mailed, but not returned by the Business Owner.

When the filing forms are received each year those that come in over the counter with no PostMark are stamped as *received over the counter* and initialed by the staff member who receives them. All filing forms are stamped with a *date received* stamp. Additionally those filing forms that are received after the filing deadline, whether subject to an extended deadline or not, will have the face of the envelope in which they were received showing the Post Mark attache to the back of the filing form as evidence of date of receipt. Those filing forms that are subject to a Penalty or have been granted an extension are stamped with that information. All filing forms are immediately batched and sent to keypunch so that the *field 46* (filing status) code may be changed to *D (Filing Received)* indicating on the account record that we have received a filing form for this account. The filing forms are batched in stacks of 150-200 (approximately a 2" stack) and are sorted in alphabetical order before being sent to keypunch. Those filing forms that are marked as Penalty are sorted together when batching for keypunch so that when they return to the Assessment section they may be processed together and the final *field 46* filing status of *P (Penalty)* can be applied.

C. As the batches of filing forms are returned to the Assessment section from keypunch the computer *Apply Sheet(s)* that are returned indicate what change has taken place. These *Apply Sheets* (please refer to Example X) are reviewed to verify that the proper action has taken place and to allow for detection & correction of any errors that may have been made.

Please note: The *Field 46 (Filing Status)* codes begin with the code *N (Print Statement)* when the new years Tax Roll File is formed, and proceeds to *B (Needs to File)*; then *D (Filing Received)*; or alternately *Y (Extension)*; then one of a number of final *Field 46* filing status's including: *F (Timely)*-

- Filed); P (Penalty - Late File); R (Penalty - No File); E (Exempt - No Filing Required); T- (Non-Taxable); X (Exempt-Filing Required); I (Insufficient Value); M (M/S Account); V (Vacant); U (Canceled - Unknown). Any other filing status that might be used such as S, or A are interim codes used during the valuation process for filing forms that have temporarily left the normal processing path.

When reviewing the *Apply Sheet* that came back with the filing forms that were batched and sent to keypunch to have the Field 46 Filing Status changed to D (Filing Received), the following possibilities exist.

If there is a code other than B or Y before the D was applied to the account, pull the filing form and review for the following possibilities:

B (Needs to File) to D (Filing Received)...this is the usual progression for account filing status change, and processing should continue.

B (Needs to File) to Y (extension)...Taxpayer has been granted an extension of the filing deadline.

V (Vacant) to D (Filing Received)...this may be acceptable if this a new location for the business. We should verify that the previous situs is vacant or has a new tenant. Pull from processing if any other condition presents it's self.

U (Unknown-Canceled) to D (Filing Received)...the U indicated that this account was previously canceled. We need to find out why this business is still filing or is now filing under this account number. (Please note: Personal Property account numbers go with the situs and not the business.) If the filing form lists a new situs the business needs a new account number. Pull this filing form from processing for further review.

M (Value for this account is reported-

- and assessed under an associated account number for the same business in the same levy code area) to D (Filing Received)...pull filing form from batch for further research, there should normally be no filing made on this account number.

C (Centrally Assessed) or E (Exempt) or T (Non-Taxable) to D (Filing Received)...these accounts require further review and should be pulled from normal processing.

I (Insufficient Value) to D (Filing Received)...this account was evaluated in prior year(s) and found to have less than \$2,000 in RMV. The Taxpayer is required to file in any year that their RMV may exceed \$2,000 and this is usually due to new acquisitions. Additionally approximately 25% of all Insufficient Value accounts are asked to file a Confidential Personal Property Return each year and will be marked when the filing form is printed with the notation "IVXX" and the current year, when asked to file. Process for value.

Step II: Name, Address, Business type & Situs

- A. Staple a batch route slip to the left lower corner on the first page of the top filing. Fill in the district number and circle the processing steps you will be completing. (Example 1)
- B. As you review and process each of the following sections on the statement, place a small **check mark and your initials** in the area, so we know the process for that section is completed.

First, examine the **name section (NAL)** on the front of the filing form. Compare the name and location to the computer generated **owner list (MAGR32)**. The owner list should give the latest information on the A & T computer. (Example 2)

If the taxpayer has made changes/corrections that differ from what is shown on the computer file, use a **blue pencil to check the line**, so keypunch will enter the change. You may rewrite (in red ink) the line if there are any questions about the legibility, abbreviation, order or length. There are only 28 characters for the owner's name lines (2), DBA, address, etc., so you may need to split the information. (See examples 3 through 7 for common changes made to the NAL section)

If the owner shows a change that has already been made on the computer file (as shown on the owner's list), correct the information in pencil, but do not mark for punching.

- C. Compare the **"Return Being Filed For"** section to see if the business is owned by an individual, partnership or corporation. Correct the NAL (name and address lines) to reflect the ownership, if there is a change. (See examples 8 through 11)
- D. Next compare the **"Location of Personal Property on July 1"** area to the **situs** location shown on the computer list and also printed in the upper right corner of the statement. These addresses should all match.

If the owner's location is different from the situs, check the line titled "date business originated" to see if this is the first year of business at this location. If the date is before July 1, pull the statement from processing and refer it to the clerk who is responsible for assigning account numbers. If the move date was after July 1, make a copy of the front page of the statement and forward to the clerk assigning account numbers, so she can make the account change for next year. We should go ahead and change the mailing address to the new address, if the taxpayer has made the change and continue processing. (See attached examples 12 through 14)

- E. The type of business is displayed in the upper right hand corner of the statement. If the owner lists a type of business (found in the location section), make sure it's written in our preferred format. (Attachment 15)
- F. If the account is shown in the computer list to be vacant, cancelled, insufficient, government, exempt, etc., pull the statement from processing for review by the supervisor or senior clerk.
- G. If the taxpayer gives too little or no information concerning the location or ownership, and no changes have been made to the printed name and address, and everything matches the computer file, assume our information is correct and continue processing.

Step III. Leased Equipment--Schedule 1

If the taxpayer has filled out the leased equipment section, please refer to the Leased Equipment procedural document for instructions. (Attachment 16)

Step IV. Non-Inventory Supplies--Schedule 2

Non-inventory supplies are those items used by the business, but not sold as inventory to their customers.

- A. Add the amount given for each category to derive a total value. Round the total amount down to the nearest \$10 (\$28=20, 51=50, 199=190, etc.).
- B. In pencil, write the amount in the Assessor's RMV section (7) and again in the upper right hand corner next to the area labelled 2. Non-Inventory supplies.

Step V. Floating Property--Schedule 3

The value of houseboats, barges and other floating property will be processed usually as District 12 accounts and should be pulled and referred to an appraiser. If you find barges listed on a district account pull the form and refer to the district appraiser.

Step VI. Professional Libraries--Schedule 4

Calculate the value of libraries using the following methods:

A. Law libraries--Using the Dept. of Revenue Law library schedule (Attachment 17):

1. Locate the title of the publication, book or set of books listed.
2. Use the value listed, if the set/series/age is complete and matches the list.
3. If the set/series/age is not complete or not current, according to the list, follow the instructions for computing partial or not current sets.
4. Use the taxpayer's reported market value (section 8), if after checking several sets with the library valuation schedule, you determine that the taxpayer has used the Dept. of Revenue schedule.
5. In pencil, write the computed value figure in section 9. Assessor's RMV and also in the upper right hand value section next to the line labelled 4. Libraries.

B. Other Professional Libraries--

Unlike Law Libraries, medical, repair and accounting businesses may also have professional libraries. The Dept. of Revenue schedule does not address these libraries.

Non-Law libraries will be assessed at 30% of the reported cost or at the reported Market Value ... whichever is higher. Write in the value as described in #5 above.

Step VII: All Other Personal Property--Schedule 5

Schedule 5 is "coded" numerically with descriptive codes found in our valuation chart (Attachment 18). The type, and age of the equipment determines the factor used to compute the value. For instance, office equipment (typewriters, adding machines, etc.) is found in the 10 year life column of the chart, which is code "6". If you find the year of purchase and pick up the factor for that year, you can multiply the cost times the factor and get the value of the particular piece of equipment. The equipment description is actually coded for data entry and the sum of the total value of all equipment is generated by computerized calculation. This value becomes the market value of the taxpayer's equipment for the year and they are taxed on this value (plus the value of the other schedules).

- A. Taxpayers may file their schedule 5 report two different ways. They may choose to file **additions and deletions (AD method)** to their previous year's filing(s), if they have filed a complete filing in prior year(s). They need only to file a complete filing every 5 years.
1. Look in the right hand corner for last year's value. If there is no amount shown, ask a supervisor or lead clerk for direction. (Example 19)
 2. Above the taxpayer name you should see the code AD 1, 2, 3, or 4. The code must be 1, 3, or 4 before the AD method can be used. (Example 19) If the code is 2 or blank, and the taxpayer only shows additions and deletions, refer the filing to the district appraiser (<46> S).
 3. On the front of the statement, update the AD code:
 - a. AD 1 = Complete filing. May file additions and deletions next year.
 - b. AD 2 = Not eligible for AD filing due to lack of detail or summary filing method.

- c. AD 3 = 2nd year AD method used. If the taxpayer continues to send a detailed filing, the code will remain AD 1.
 - d. AD 4 = 3rd year AD method used.
 - e. AD 5 = 4th year AD method used.
 - f. AD 6 = 5th and final year AD method used. The taxpayer must file a complete/detailed filing next year.
4. Mark cost, year and code columns with a red ink arrow. (Example 20 & 21)
 5. Code in red ink the listed additions and deletions with the appropriate numerical code (from the valuation chart). Make sure by circling or writing the words which list is additions and which is deletions. Also be careful to look for an attached continuation of these lists and mark those clearly.
 6. When all the coding is completed, make a separate stack of these AD filings (from complete/detailed filings). They will be processed differently in keypunch, so we must send them in different batches.
- B. The majority of taxpayers file a **complete listing** of their equipment every year. This list must include: an item name/description, date of purchase and cost when purchased. If any of these are missing ask the supervisor or lead clerk how to handle. This list may be several pages in length, so be sure to look for attachments.
1. Some reports show a total value of tools used by the business, on top of schedule 5. Mark the total with a red arrow and code with a "0". (Example 22)

2. In red ink, "arrow" the code, date and cost columns. Code each item of equipment with the appropriate numerical code found on the valuation chart. Mark out any totals found in these columns. (Example 23)
3. Update the AD field on the front of the statement with AD 1, if the filing is detailed and complete or AD 2, if the equipment is lumped in generic categories (office equipment, furniture, computers, etc.).
4. When coding is completed, make a separate stack of these filings. They will be sent to keypunch in batches of 100-200. Make sure the route slip is totally filled out. (See sample below)

ROUTE SLIP

DISTRICT: 8

FILING STATUS: (F) *Timely Filed*

STEP: (1) *NAL ✓id* (2) *Leased EQ + Library R value completed* (3) *Penalty Filed*

PROCESS: (1) *Send to KP with Coding* (2) *Sch 5 Coded*

CLASS CODE: *Leased EQ ONLY* - 01 (05) *2-Value figured by appraisal or classified staff* - Schedule 5 + all other Schedules

YOU HAVE A PROBLEM IF...

1. The filing form is missing either the acquisition year(s) or the acquisition Cost(s)
2. The filing form lists the owners opinion of value only
3. The information on the filing form is not legible
4. The Business Owner attempts to report only Additions and/or Deletions and is not eligible
5. Personal Property return has a Partnership listed as the form of business but has only one name listed as owner
6. The filing form has no account number
7. The filing form reports a new location (situs)
8. The filing form has no signature
9. The filing form does not provide enough information to properly value leased equipment, or libraries, or supplies
10. The total RMV (all schedules) appears to be less than \$2,000

PERSONAL PROPERTY RETURNS WITH PROBLEMS

NEW LOCATION - needs new account number.

OWNER CHANGE - should a statement be mailed out to the new owner?

SCHEDULE 5 IS BLANK.

SCHEDULE 5 IS INCOMPLETE.

OTHER: _____

Clerk

The duty appraiser, supervisor or lead clerk will be able to answer most of your questions concerning statement problems.

Attach a problem slip (shown above) to the left lower corner of the first page of the filing. Put location and owner change problems in the designated box and problems needing appraiser review in another box.

COMMON CODING ERRORS

1. **Totals, subtotals and cents** are not always crossed out
2. When you see **amounts in brackets**, the company has probably disposed of that equipment. These amounts and years need to be crossed out. Be sure to look for the original purchase amount and year within the report and cross these figures out also.
3. Be sure you mark just **one value and one year** for each item listed. We have seen some statements with an arrow over the "each" column and the "total" column. Key punch would punch an extra value amount, which would increase the value from what it should be.
4. If you have trouble reading the information on the statement, because of illegible handwriting or faint copies, re-write the figures next to the taxpayer's and arrow above your work. Never mark up, write over the top, white-out, etc. the **taxpayer's information**. Write a little note on the page saying that the information is "**Hard to Read**".

5. Pull for research any filing that lists office **trailers** or trailers with a value over \$xxxx. They are tracked and assessed by another unit.
6. Watch out for "**straight line**" reporting of costs of equipment. If you see that the same cost is written twice and there's a "sl" code written next to one of the figures, cross-out the second line. If we don't, the taxpayer will be double assessed.
7. Make very sure that the **situs address** ^(LOCATION) matches the address the taxpayer says is the "location of personal property."
8. Carefully check the **Lessor listing** for all possible variations of lessor name spelling, abbreviation, or previous company name. Don't rely on what you remember from previous years as your source of information. Check every Lessor to verify what you think you know.
9. Always check with the duty appraiser before crossing out or not taking **lease hold improvements**, even if they were crossed out by the taxpayer.

Step VIII: Auditing Value Batches

When the batches are returned to us from keypunch, we need to check the following apply sheets:

A. **Value Apply**--this apply sheet shows the total value for each schedule (Example 24).

1. Check the account number on the statement and verify that the same number was keypunched.
2. Make sure there is only one batch number. The only exception would be on a "Repunch" batch which was intentionally sent to keypunch twice.
3. Double check each schedule on the statement to make sure, if computed, a value was punched as shown. If we missed writing a schedule's value in the upper left corner, refer to the supervisor or lead clerk for direction.
4. The total value listed for schedule 05 should be written in the appropriate box as shown on the apply.
5. If the apply shows a percent (%) difference (up or down) from last year's value, pull the statement for appraiser review.

Attach a problem slip on the front of the statement stating the percent difference. Place the statement in the "S" appraiser review bin. (Example 25)

B. **NAL Apply**--this apply sheet shows the changes keypunched to the Name, Address or Legal description. (Example 26)

1. Check the account number on the statement and verify that the same number was keypunched.
2. Check field <29>--Look for double batches.
3. Check field <46>--Make sure the code matches the code on the batch lead sheet (F, P, I, V or S).
4. Check any "blue checked" changes to make sure they were punched correctly as shown on the statement.
5. Check any "blue A" statements to make sure there was no previous account with the same account number. There should be no "old" information shown on the apply.
6. Field <46> problems--research needed:
 - a. A / F or P
 - b. M / F or P
 - c. E / F or P
 - d. T / F or P
 - e. U / F or P
 - f. F / F or P
 - g. P / F or P
 - h. R / F or P
 - i. R / R
7. Acceptable field <46> code changes
 - a. B / F or P
 - b. N / F or P
 - c. Z / F or P
 - d. Y / F or P
 - e. B / R
 - f. C / F or P
 - g. V / F or P

8. Field <31> should have an updated Addition/Deletion code as shown on the front of the statement.
- C. **PAI Apply**-- this apply sheet shows the changes made to the Property Address Index or Situs. (Example 27)
1. Check the account number on the statement and verify that the same number was keypunched.
 2. Verify that any change made to the situs address on the statement and blue checked, corresponds to the changes shown on the apply.
- D. When you have finished auditing, stack and band the apply sheets and remaining statements together with the batch lead sheet on the top of the stack, write the word "Audited" with your initials and date on the lead sheet and file by batch number.

ROUTE SLIP

Below is a copy of our Route Slip. Each time you return a batch of statements back in the drawers or in the baskets to go to keypunch, you must place one of these on the front of the batch with the corresponding information filled out.

Below the Route Slip you will see what each category means.

ROUTE SLIP

DISTRICT:	_____		
FILING STATUS:	F	P	R
STEP	1	2	3
PROCESS:	1	2	
CLASS CODE:	01	05	

DISTRICT: What district of account numbers you're working in that particular batch.

FILING STATUS: "F" - Timely Filed Batch
"P" - Penalty Filed Batch
"R" - Penalty, No File Batch

STEP: What Function Step you have completed. Refer to your Processing Statements instructions.

PROCESS: Number 1; Schedule 5 has been coded for keypunch to figure the value.
Number 2; You have figured out the true cash value yourself and have written it on the face of the statement.

CLASS CODE: Number 1; All values that have been coded are to be placed in schedule 1, Leased or Rented Property, when keypunched.
Number 5; All values that have been coded are to be placed in schedule 5, All owned Personal Property, when keypunched.

Example 1

PERSONAL PROPERTY - OWNERSHIP OF ACCOUNTS

ACCOUNT	SITUS	STATUS	OWNER INFO	PRIOR YEAR OWNER	STATUS
PO7-05397-83-91	2720 NW 29TH AV	F	BEARING INC 408PO	BEARING INC 408PO	F
PO7-05397-88-91	3720 NW YEON AV	V		CHASE PACKAGING CORP % TAX MANAGER	F
PO7-05397-90-91	3275 NW 29TH AV	F	FIRST INTERSTATE BANK OF OREGON INC BANK PROPERTIES DIV T-14	FIRST INTERSTATE BANK OF OREGON INC BANK PROPERTIES DIV T-14	F
PO7-05397-93-91	6131 NW THOMPSON RD	F	RIPLEY, DOUG DBA FREELANCE HOT WATER	RIPLEY, DOUG DBA FREELANCE HOT WATER	F
PO7-05397-95-91	6241 NW CORNELL RD	F	MEDOFF, KERMIT & ELTZROTH, HAL DBA MEDOFF & ELTZROTH	MEDOFF & ELTZROTH	F
PO7-05398-01-91	3074 NW SAINT HELENS RD	D	INDUSTRIAL CRATERS & PACKERS INC	INDUSTRIAL CRATERS & PACKERS INC	F
PO7-05400-10-91	3537 NW ST HELENS RD	F	SPECIAL ASPHALT PRODUCTS INC DBA SPECIAL ASPHALT PRODUCTS	SPECIAL ASPHALT PRODUCTS INC DBA SPECIAL ASPHALT PRODUCTS	F
PO7-05450-00-91	3340 NW SAINT HELENS RD	P	INDUSTRIAL EXPORT CO INC	INDUSTRIAL EXPORT CO INC	F
PO7-05456-10-91	3345 NW ST HELENS RD	F	TERRY'S DIESEL REPAIR INC	TERRY'S DIESEL REPAIR INC	F
PO7-05460-00-91	3333 NW SAINT HELENS RD	F	HEMPHILL OIL COMPANY % UNION OIL CO OF CALIF ATTN TAX DEPT	HEMPHILL OIL COMPANY % UNION OIL CO OF CALIF ATTN TAX DEPT	F
PO7-05472-00-91	333 SW SKYLINE BLVD	F	MT CALVARY CEMETERY & MAUSOLEUM	MT CALVARY CEMETERY & MAUSOLEUM	F
PO7-05473-10-91	571 NW ALPINE TER	S	STRAWBERRY CYCLESPORT INC	STRAWBERRY CYCLESPORT INC	P
PO7-05474-10-91	3014 NW MONTE VISTA TER	B	FITZPATRICK, JOHN W DBA CATWALK SYSTEMS		
PO7-05500-00-91	2245 NW SUFFOLK ST	F	OREGON METAL SLITTERS INC	OREGON METAL SLITTERS INC	F
PO7-05600-00-91	2323 NW SUFFOLK ST	D	JONES OREGON STEVEDORING CO INC	JONES OREGON STEVEDORING CO INC	F
PO7-05640-01-91	2318 NW SUFFOLK ST	S	WATERFRONT SUPPLY CORP	WATERFRONT SUPPLY CORP	F
PO7-05666-00-91	2538 NW 22ND PL	F	KINKADE TOOL & MACHINE WORKS INC	CRAPO, LARRY DANG, CHI DUE	F

1992 CONFIDENTIAL PERSONAL PROPERTY RETURN (ORS 308.290)

Filing Deadline: July 15, 1992

PENALTY Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

Account Number

Code Area

P07-05930 02

001

Even If You Have No Taxable Property You Must Still Sign The Taxpayer's Declaration And File This Return.

Mfg Furniture
2516 NW 29th Av

02 2200
05 15500

FOR ASSESSOR'S USE ONLY

1. Leased or Rented Property	
2. Noninventory Supplies	
3. Floating Property	
4. Libraries	
5. All Other Property	
6. Total True Cash Value	
7.	
8. Late Filing Penalty	

TAXPAYER'S DECLARATION

Under the penalties of false swearing in ORS 305.990(4), I declare that I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control, which was in this county as of 1:00 a.m., July 1 has been reported.

Name of Person Signing Return (please print)

Cecil Jones

Signature of Person Responsible for Return

X *[Signature]* President

Name of Firm/Owner

North Carolina Industries Inc

Assumed Business Name of Firm Assessed

Address

same

Phone No.

555-1342

THIS RETURN BEING FILED FOR:

- An Individual A Partnership (No. of persons _____)
- A Corporation A Limited Partnership

List name and address of each individual, partner, or registered agent. (You may attach a separate list).

To split line which is over 28 characters so the # symbol

North Carolina Industries Inc

~~NC Industries Inc~~

2516 NW 29th Av
Portland, OR 97201

Make mailing address corrections above if necessary. Date changed _____

This Return is Subject to Audit

LOCATION OF PERSONAL PROPERTY ON JULY 1

File a separate return for each tax code area (or location). Attach separate listing if needed.

Personal Property Location (street address)

2516 NW 29th

Date business originated in county

10/87

Type of Business

Mfg Furniture

Was a return filed last year?

YES NO

PERSONAL PROPERTY TO REPORT? (Complete this section)

Even if you have no taxable personal property, you must still sign the taxpayer's declaration at right and file this return.

If property has been sold, enter date of sale

Name of New Owner

Address

If no taxable property for reasons other than sale, enter full explanation:

SCHEDULE 1 — LEASED OR RENTED PERSONAL PROPERTY (Do not report real property or owned equipment)

1 Name and Address of Second Party Involved In Lease/Rent Agreement	2 Identification (Include model year)	3 Who files return	4 Who pays taxes	5 AMOUNT OF LEASE / RENT		7 Date Agreement Began	8 Length of Agreement	9 Original Cost Each	10 NO.	11 Owner's Opinion of Market Value		13 Assessor's RMV (Leave blank)
				5 Mo.	6 Yrly.					11 EACH	12 TOTAL	

If Schedule 1 items are reported on separate attachments, check here:

Schedule 1 TOTAL: (Include Attachments)

SCHEDULE 2 — NONINVENTORY SUPPLIES

REPORT AT COST

1 General Office Supplies	2 Maintenance Supplies	3 Operating Supplies	4 Spare Parts	5 Other Noninventory Supplies	6 Owner's Opinion of Market Value	7 Assessor's RMV (Leave Blank)

If Schedule 2 items are reported on separate attachments, check here:

Schedule 2 TOTAL: (Include Attachments)

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

Filing Deadline: March 3, 1991
An earlier filing would be appreciated

ALDER, RM 400 PORTLAND, OR 9720

EVEN IF YOU HAVE NO TAXABLE PROPERTY, YOU MUST STILL SIGN THE TAXPAYER'S DECLARATION AND FILE THIS RETURN.

DEALERS IN MOLLASSES
6500 N ROBERTS AV
PORTLAND, OR 00000
TL 38 SEC 2 IN 1W

02 F 1050 05 F 19

PENALTY Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

Account Number	Code Area
0-04-58015-00 91	001
2-96102-0380	AD 2

FOR ASSESSOR USE ONLY

1. LEASED OR RENTED PROP.	
2. NON-INVENTORY SUPPLIES	20
3. FLOATING PROPERTY	
4. LIBRARIES	
5. ALL OTHER PROPERTY	211580
6. TOTAL TRUE CASH VALUE	211780
7.	
8. LATE FILING PENALTY	

PM Ag Products Inc
~~PACIFIC MOLLASSES COMPANY INC~~
333 MARKET ST. STE 1000
SAN FRANCISCO, CA 94105

Make mailing address corrections above if necessary. Date Changed 2-1-91

THIS RETURN IS SUBJECT TO AUDIT

LOCATION OF PERSONAL PROPERTY ON JAN. 1 (Attach separate listing if needed)

Separate returns shall be filed for each tax code area (or location).

Personal property is located at (street address) 6500 N. ROBERTS AVE PORTLAND, OR

Date business originated in county _____

Type of business WHOLESALE FEED PRODUCTS

Was return filed last year? YES NO

PERSONAL PROPERTY TO REPORT? (Complete this section)

If property has been sold, enter date of sale _____

Name of Assessor MULTNOMAH COUNTY

Address FEB 27 1991

If no taxable property for reasons other than sale, enter full explanation.

DIRECTOR, DIVISION OF ASSESSMENT & TAXATION

Even if you have no taxable personal property, you must still sign the taxpayer's declaration at right and file this return.

TAXPAYER'S DECLARATION

Under the penalties for false swearing in ORS 305.990(4), I declare I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control which was in this county as of 1:00 a.m., January 1 has been reported.

Please print name of person signing return M. SCOTTO Corp Secty

Signature of Person Responsible for Return [Signature] Title

Name of Firm/Owner PM Ag Products

Assessed Business Name of Firm Assessed PM Ag Products Telephone (415) 506-6

Address 333 MARKET ST. S.F. CA 94105

THIS RETURN IS BEING FILED FOR:

an individual a partnership (No. of Persons _____) a corporation limited partnership INC

List name and address of each individual, partner or registered agent. Attach separate list if needed.

SCHEDULE 1

LEASED OR RENTED PERSONAL PROPERTY (Do not report real property)

1 NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	2 IDENTIFICATION (Include model year)	3 Who is Filer of Return	4 Who Pays Taxes	5 AMOUNT OF LEASE/RENT		6 Date Agreement Began	7 Length of Agreement	8 ORIGINAL COST EACH	9 NO.	10 OWNER'S OPINION OF MARKET VALUE		11 ASSESSOR'S T.C.V. (LEAVE BLANK)
				Monthly	Annual					EACH	TOTAL	
	NONE											

Schedule 1 items are reported on separate attachments, check this box: Schedule 1 Total (Include Attachments)

SCHEDULE 2

NON INVENTORY SUPPLIES

1 GENERAL OFFICE SUPPLIES	2 MAINTENANCE SUPPLIES	3 REPORT AT COST OPERATING SUPPLIES	4 SPARE PARTS	5 OTHER NON-INV. SUPPLIES	6 OWNER'S OPINION OF MARKET VALUE	7 ASSESSOR'S T.C.V. (LEAVE BLANK)
200.-					200.-	

Schedule 2 items are reported on separate attachments, check this box: Schedule 2 Total (Include Attachments) 200

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

RETURNS MARKED "SAME AS LAST YEAR" WILL NOT BE ACCEPTED

Filing deadline: March 3, 1990
An earlier filing would be appreciated.

EVEN IF YOU HAVE NO TAXABLE PROPERTY YOU MUST STILL SIGN THE TAXPAYER'S DECLARATION AND FILE THIS RETURN.

PENALTY Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (IS 308.295)

Account Number: 05-12630-00 90
Code Area: 001
2-72980-5450 AD 2

OFFICE
3724 NE BROADWAY ST
PORTLAND
ROSSMERE BLK 42
05 F 18020
JAN 17 1990

NAME CHANGE: OREGON RESTAURANT ASSOCIATION
3724 N.E. BROADWAY
PORTLAND, OR 97232

~~OREGON RESTAURANT HOSPITALITY ASSN~~
3724 NE BROADWAY
PORTLAND, OREGON 97232

FOR ASSESSOR USE ONLY

1. LEASED OR RENTED PROP.	
2. NON-INVENTORY SUPPLIES	
3. FLOATING PROPERTY	
4. LIBRARIES	
5. ALL OTHER PROPERTY	25900
6. TOTAL TRUE CASH VALUE	25900
7.	
8. LATE FILING PENALTY	

mailing address corrections above if necessary. Date Changed _____

THIS RETURN IS SUBJECT TO AUDIT 46,233

LOCATION OF PERSONAL PROPERTY ON JAN. 1 (Attach separate listing if needed)

rate returns shall be filed for each code area (or location).
 Personal property is located at (street address) SAME AS ABOVE
 business originated in county 1962
 of business TRADE ASSOCIATION
 return filed last year? YES NO
PERSONAL PROPERTY TO REPORT? (Complete this section)
 has been sold: Enter date of sale _____
 of new owner _____
 has been sold for reasons other than sale: Enter full explanation: FEB 14 1990
 MULTNOMAH COUNTY

TAXPAYER'S DECLARATION

Under the penalties for false swearing in ORS 305.990(4), I declare I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control, which was in this county as of 1:00 a.m., January 1 has been reported.

x *Michael McCallum* En. V.P.
Signature of Person Responsible for Return Title

OREGON RESTAURANT ASSOCIATION 2/13/90
Name of Firm/Owner Date

Assumed Business Name of Firm Assessed
3724 N.E. BROADWAY, PORTLAND, OR 97232
Address Telephone

THIS RETURN IS BEING FILED FOR: limited partnership
 an individual a partnership (No. of Persons _____) a corporation.
 List name and address of each individual, partner or registered agent. Attach separate list if needed.
 MICHAEL McCALLUM, 3724 N.E. BROADWAY, PORTLAND, OR 97232

ASSESSMENT & TAXATION
 If you have no taxable personal property, file this return.
 Assessor's declaration at right and file this return.

SCHEDULE 1 LEASED OR RENTED PERSONAL PROPERTY (Do not report real property)

1 NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	2 IDENTIFICATION (Include model year)	3 Who is Party of Return	4 Who Pays Taxes	5 AMOUNT OF LEASE/RENT		7 Date Agreement Began	8 Length of Agreement	9 ORIGINAL COST EACH	10 NO.	11 OWNER'S OPINION OF MARKET VALUE		13 ASSESSOR'S T.C.V. (LEAVE BLANK)
				Monthly	Annual					EACH	TOTAL	
EM NW L KRUSE, LK OS, OR M. 8559 SW BARBUR PORTLAND, OR 97219	COPY MACHINE TELEPHONE SYSTEM	R	R	3984	783	87	5	8600		4300	4300	P13
		R	R	1081	296	87	4	4977		2489	2489	
Schedule 1 Total										(Include Attachments)		

SCHEDULE 2 NON INVENTORY SUPPLIES

1 GENERAL OFFICE SUPPLIES	2 MAINTENANCE SUPPLIES	3 REPORT AT COST			4 SPARE PARTS	5 OTHER NON-INV. SUPPLIES	6 OWNER'S OPINION OF MARKET VALUE	7 ASSESSOR'S T.C.V. (LEAVE BLANK)
		OPERATING SUPPLIES						
Schedule 2 Total							(Include Attachments)	

mail your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.
RETURNS MARKED "SAME AS LAST YEAR" WILL NOT BE ACCEPTED

Filing Deadline: March 3, 1991
An earlier filing would be appreciated

ALUEK, RM 400 PORTLAND, OR 97205

PENALTY Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

Account Number	Code Area
0-04-58420-76 91	001
2-94106-0930	AD 3 (4)

EVEN IF YOU HAVE NO TAXABLE PROPERTY YOU MUST STILL SIGN THE TAXPAYER'S DECLARATION AND FILE THIS RETURN.

EQUIP LEASING
10099 N PORTLAND RD ✓
PORTLAND, OR
TL 93 SEC 5 1V 1E
05 F 79430

PACIFIC NORTHWEST
LEASING INC
~~8005 SW HOOVER DR~~
~~PORTLAND, OREGON 97225~~
22182 SW Oak Hill Lane ✓
Tualatin, OR 97062 ✓

FOR ASSESSOR USE ONLY

1. LEASED OR RENTED PROP.	
2. NON-INVENTORY SUPPLIES	
3. FLOATING PROPERTY	
4. LIBRARIES	
5. ALL OTHER PROPERTY	70,730
6. TOTAL TRUE CASH VALUE	
7.	
8. LATE FILING PENALTY	

the mailing address corrections above if necessary. Date Changed 1/1/91

THIS RETURN IS SUBJECT TO AUDIT

LOCATION OF PERSONAL PROPERTY ON JAN. 1 (Attach separate listing if needed)

Separate returns shall be filed for each code area (or location).
Personal property is located at (street address) 0099 N. Portland Rd.
Business originated in county 4/8/71
Nature of business Leasing equipment
Return filed last year? YES NO

Under the penalties for false swearing in ORS 305.990(4), I declare I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control, which was in this county as of 1:00 a.m., January 1 has been reported.

Please print name of person signing return
W. H. Farquharson V.P.
Signature of Person Responsible for Return Title
W. H. Farquharson
Name of Firm/Owner
Pacific Northwest Leasing, Inc.
Assumed Business Name Of Firm Assessed

PERSONAL PROPERTY TO REPORT? (Complete this section)

Property has been sold: Enter date of sale
Name of new owner
Address
Taxable property for reasons other than sale: Enter full explanation. 1991
DIVISION OF TAXATION
If you have no taxable personal property, you must still sign the taxpayer's declaration at right and file this return.

Address 22182 SW Oak Hill Lane
Tualatin, OR 97062
Telephone 638-4274
mail address change

THIS RETURN IS BEING FILED FOR:
 an individual a partnership (No. of Persons) a corporation.
List name and address of each individual, partner or registered agent. Attach separate list if needed.
W.H. Farquharson, R.A.

SCHEDULE 1 LEASED OR RENTED PERSONAL PROPERTY (Do not report real property)

1 NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	2 IDENTIFICATION (Include model year)	3 Who is Filer of Return	4 Who Pays Taxes	5 AMOUNT OF LEASE/RENT		7 Date Agreement Began	8 Length of Agreement	9 ORIGINAL COST EACH	10 NO.	11 OWNER'S OPINION OF MARKET VALUE		13 ASSESSOR'S T.C.V. (LEAVE BLANK)
				Monthly	Annual					EACH	TOTAL	
Schedule 1 items are reported on separate attachments, check this box: <input type="checkbox"/>										Schedule 1 Total (Include Attachments)		

SCHEDULE 2 NON INVENTORY SUPPLIES

3 REPORT AT COST					6 OWNER'S OPINION OF MARKET VALUE	7 ASSESSOR'S T.C.V. (LEAVE BLANK)
1 GENERAL OFFICE SUPPLIES	2 MAINTENANCE SUPPLIES	OPERATING SUPPLIES	4 SPARE PARTS	5 OTHER NON-INV SUPPLIES		
Schedule 2 items are reported on separate attachments, check this box: <input type="checkbox"/>					Schedule 2 Total (Include Attachments)	

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

RETURNS MARKED "SAME AS LAST YEAR" WILL NOT BE ACCEPTED

Filing Deadline: March 3, 1991
An earlier filing would be appreciated

PENALTY Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

Account Number	Code Area
5-04-58331-00 91	001
2-94105-0310	AD 34

Baker Commodities Inc
DBA WESTERN STATES RENDERING
~~DIV OF BAKER COMMODITIES INC~~
 4020 BANDINI BLVD
 LOS ANGELES, CA 90023

EVEN IF YOU HAVE NO TAXABLE PROPERTY YOU MUST STILL SIGN THE TAXPAYER'S DECLARATION AND FILE THIS RETURN.

RENDERING PLANT
 N COLUMBIA & N HURST
 PORTLAND, OREGON
 TL 31 SEC 5 IN 1E
 02 F. 8010 05 F. 310

FOR ASSESSOR USE ONLY

1. LEASED OR RENTED PROP.	
2. NON-INVENTORY SUPPLIES	8260
3. FLOATING PROPERTY	
4. LIBRARIES	
5. ALL OTHER PROPERTY	29370
6. TOTAL TRUE CASH VALUE	
7.	
8. LATE FILING PENALTY	

Make mailing address corrections above if necessary. Date Changed

THIS RETURN IS SUBJECT TO AUDIT

LOCATION OF PERSONAL PROPERTY ON JAN. 1 (Attach separate listing if needed)

separate returns shall be filed for each tax code area (or location).
 Personal property is located at (street address) Same as above
 Date business originated in county Portland, OR
 Type of business rendering
 Was return filed last year? YES NO

PERSONAL PROPERTY TO REPORT? (Complete this section)

Property has been sold: Enter date of sale
RECEIVED
 Name of new owner MULTNOMAH COUNTY
 Address
 no taxable property for reasons other than sale: Enter full explanation.

TAXPAYER'S DECLARATION

Under the penalties for false swearing in ORS 305.990(4), I declare I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control which was in this county as of 1:00 a.m., January 1 has been reported.

Please print name of person signing return
J. K. Reynolds, Vice President/Finance
 Signature of Person Responsible for Return Title
J. K. Reynolds
 Name of Taxpayer
Baker Commodities Inc 2/27/91
Western States Rendering (213) 268-2801
 Address Telephone
4020 Bandini Blvd. Los Angeles, Ca.

THIS RETURN IS BEING FILED FOR:

an individual a partnership (No. of Persons) limited partnership a corporation INC
 List name and address of each individual, partner or registered agent. Attach separate list if needed.

DIRECTOR, DIVISION OF ASSESSMENT & TAXATION
 Even if you have no taxable personal property, you must still file the taxpayer's declaration at right and file this return.

SCHEDULE 1 LEASED OR RENTED PERSONAL PROPERTY (Do not report real property)

1 NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	2 IDENTIFICATION (Include model year)	3 Who is Filer of Return	4 Who Pays Taxes	5 AMOUNT OF LEASE/RENT		7 Date Agreement Began	8 Length of Agreement	9 ORIGINAL COST EACH	10 NO.	11 OWNER'S OPINION OF MARKET VALUE		13 ASSESSOR'S T.C.V. (LEAVE BLANK)
				Monthly	Annual					EACH	TOTAL	
Schedule 1 items are reported on separate attachments, check this box: <input type="checkbox"/>										Schedule 1 Total (Include Attachments)		

SCHEDULE 2 NON INVENTORY SUPPLIES

1 GENERAL OFFICE SUPPLIES	2 MAINTENANCE SUPPLIES	3 REPORT AT COST OPERATING SUPPLIES	4 SPARE PARTS	5 OTHER NON-INV SUPPLIES	6 OWNER'S OPINION OF MARKET VALUE	7 ASSESSOR'S T.C.V. (LEAVE BLANK)
0	0	8265	0	0		
Schedule 2 items are reported on separate attachments, check this box: <input type="checkbox"/>					Schedule 2 Total (Include Attachments)	

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

RETURNS MARKED "SAME AS LAST YEAR" WILL NOT BE ACCEPTED

1992 CONFIDENTIAL PERSONAL PROPERTY RETURN (ORS 308.290)

Filing Deadline: July 15, 1992

PENALTY Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

Account Number _____ Code Area _____

~~Smith John R~~
 Jones, Jane M ✓
 DBA ~~Smith~~ Jones ✓
 Investment Co.
 9999 NE 99th Av
 Portland, OR 97201

Make mailing address corrections above if necessary. Date changed _____
 This Return is Subject to Audit

LOCATION OF PERSONAL PROPERTY ON JULY 1
 File a separate return for each tax code area (or location). Attach separate listing if needed.

Personal Property Location (street address) _____

Date business originated in county _____ Type of Business _____

Was a return filed last year? YES NO

PERSONAL PROPERTY TO REPORT? (Complete this section)
 Even if you have no taxable personal property, you must still sign the taxpayer's declaration at right and file this return.

If property has been sold, enter date of sale _____ Name of New Owner _____

Address _____

If no taxable property for reasons other than sale, enter full explanation:

Even If You Have No Taxable Property You Must Still Sign The Taxpayer's Declaration And File This Return.

FOR ASSESSOR'S USE ONLY	
1. Leased or Rented Property	
2. Noninventory Supplies	
3. Floating Property	
4. Libraries	
5. All Other Property	
6. Total True Cash Value	
7.	
8. Late Filing Penalty	

TAXPAYER'S DECLARATION

Under the penalties of false swearing in ORS 305.990(4), I declare that I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control, which was in this county as of 1:00 a.m., July 1 has been reported.

Name of Person Signing Return (please print)
Jane M Jones

Signature of Person Responsible for Return Title
X Jane Jones

Name of Firm/Owner
DBA Jones Investment C

Assumed Business Name of Firm Assessed
9999 NE 99th Av

Address Phone No.
Portland, OR 555-1212

THIS RETURN BEING FILED FOR:

An Individual A Partnership (No. of persons _____)
 A Corporation A Limited Partnership

List name and address of each individual, partner, or registered agent. (You may attach a separate list).

SCHEDULE 1 — LEASED OR RENTED PERSONAL PROPERTY (Do not report real property or owned equipment)

1 Name and Address of Second Party Involved In Lease /Rent Agreement	2 Identification (Include model year)	3 Who files return	4 Who pays taxes	5 AMOUNT OF LEASE / RENT		7 Date Agreement Began	8 Length of Agreement	9 Original Cost Each	10 NO.	13 Assessor's RMV (Leave blank)	
				5 Mo.	6 Yrly.					11 EACH	12 TOTAL

! Schedule 1 items are reported on separate attachments, check here: Schedule 1 TOTAL: (Include Attachments)

SCHEDULE 2 — NONINVENTORY SUPPLIES

REPORT AT COST					6 Owner's Opinion of Market Value	7 Assessor's RMV (Leave Blank)
General Office Supplies	2 Maintenance Supplies	3 Operating Supplies	4 Spare Parts	5 Other Noninventory Supplies		

! Schedule 2 items are reported on separate attachments, check here: Schedule 2 TOTAL: (Include Attachments)

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

WE WILL NOT ACCEPT RETICTIONS MADE BY...

1992 CONFIDENTIAL PERSONAL PROPERTY RETURN (ORS 308.290)

Filing Deadline: July 15, 1992

PENALTY Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

Account Number

Code Area

Roberts, Cecil L. +
 Gray, Matthew M.
 DBA The Green Onion Cafe
 1111 NE 11th AV
 Portland, OR 97201

Even If You Have No Taxable Property You Must Still Sign The Taxpayer's Declaration And File This Return.

FOR ASSESSOR'S USE ONLY

1. Leased or Rented Property
2. Noninventory Supplies
3. Floating Property
4. Libraries
5. All Other Property
6. Total True Cash Value
- 7.
8. Late Filing Penalty

Make mailing address corrections above if necessary. Date changed _____

This Return is Subject to Audit

LOCATION OF PERSONAL PROPERTY ON JULY 1

File a separate return for each tax code area (or location). Attach separate listing if needed.

Personal Property Location (street address)

TAXPAYER'S DECLARATION

Under the penalties of false swearing in ORS 305.990(4), I declare that I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control, which was in this county as of 1:00 a.m., July 1 has been reported.

Date business originated in county

Type of Business

Name of Person Signing Return (please print)

C L Roberts

Signature of Person Responsible for Return

Title

X

Was a return filed last year?

YES NO

Name of Firm/Owner

DBA The Green Onion Cafe

PERSONAL PROPERTY TO REPORT? (Complete this section)

Even if you have no taxable personal property, you must still sign the taxpayer's declaration at right and file this return.

Assumed Business Name of Firm Assessed

1111 NE 11th AV

If property has been sold, enter date of sale

Name of New Owner

Address

Portland, OR

Phone No.

555-3350

Address

THIS RETURN BEING FILED FOR:

- An Individual A Partnership (No. of persons 2)
 A Corporation A Limited Partnership

If no taxable property for reasons other than sale, enter full explanation:

List name and address of each individual, partner, or registered agent. (You may attach a separate list).

Cecil L Roberts +
Matthew M Gray

SCHEDULE 1 — LEASED OR RENTED PERSONAL PROPERTY (Do not report real property or owned equipment)

Name and Address of Second Party Involved In Lease /Rent Agreement	2 Identification (Include model year)	3 Who files return	4 Who pays taxes	AMOUNT OF LEASE / RENT		7 Date Agreement Began	8 Length of Agreement	9 Original Cost Each	10 NO.	Owner's Opinion of Market Value		13 Assessor's RMV (Leave blank)
				5 Mo.	6 Yrly.					11 EACH	12 TOTAL	

If Schedule 1 items are reported on separate attachments, check here:

Schedule 1 TOTAL: (Include Attachments)

SCHEDULE 2 — NONINVENTORY SUPPLIES

REPORT AT COST

1 General Office Supplies	2 Maintenance Supplies	3 Operating Supplies	4 Spare Parts	5 Other Noninventory Supplies	6 Owner's Opinion of Market Value	7 Assessor's RMV (Leave Blank)

If Schedule 2 items are reported on separate attachments, check here:

Schedule 2 TOTAL: (Include Attachments)

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

Filing Deadline: March 3, 1991
An earlier filing would be appreciated

EVEN IF YOU HAVE NO TAXABLE PROPERTY YOU MUST STILL SIGN THE TAXPAYER'S DECLARATION AND FILE THIS RETURN.

PENALTY Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

OFFICE SUPPLIES
*1316 LLOYD CENTER
PORTLAND, OR 00000
HOLLADAYS BLK 114-159
02 F 500 05 F 23

Account Number	Code Area
P-05-21612-55 91	893

AD 2

NUBRO INC &
BROJA, A LIMITED PARTNERSHIP
DBA J K GILL #23
500 ARCH ST
WILLIAMSPORT, PA 17705

FOR ASSESSOR USE ONLY	
1. LEASED OR RENTED PROP.	
2. NON-INVENTORY SUPPLIES	500
3. FLOATING PROPERTY	
4. LIBRARIES	
5. ALL OTHER PROPERTY	108,510
6. TOTAL TRUE CASH VALUE	
7.	
8. LATE FILING PENALTY	

Make mailing address corrections above if necessary. Date Changed

THIS RETURN IS SUBJECT TO AUDIT 117 958

LOCATION OF PERSONAL PROPERTY ON JAN. 1

(Attach separate listing if needed)

Separate returns shall be filed for each tax code area (or location).

Personal property is located at (street address)

Date business originated in county

Type of business

Was return filed last year?

YES NO

PERSONAL PROPERTY TO REPORT? (Complete this section)

Property has been sold: Enter date of sale

Name of new owner

Address

No taxable property for reasons other than sale: Enter full explanation.

TAXPAYER'S DECLARATION

Under the penalties for false swearing in ORS 305.990(4), I declare I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control which was in this county as of 1:00 a.m., January 1 has been reported.

Please print name of person signing return

Assistant Treasurer

Signature of Person Responsible for Return

Nubro Inc.

Title

A General Partner of Brodart C

Name of Firm/Owner

BRODART Co. dba J. K. Gill

Assumed Business Name Of Firm Assessed

J.K. Gill # 23

Address

500 ARCH ST.
WILLIAMSPORT, PA 17705

Telephone

(717)326-2461

THIS RETURN IS BEING FILED FOR:

limited partnership

an individual a partnership (No. of Persons) a corporation.

List name and address of each individual, partner or registered agent. Attach separate list if needed.

BROJO, A LIMITED PARTNERSHIP 500 ARCH ST
NUBRO INC, A GENERAL PARTNER WILLIAMSPORT, PA 17705

SCHEDULE 1

LEASED OR RENTED PERSONAL PROPERTY

(Do not report real property)

1 NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	2 IDENTIFICATION (Include model year)	3 Who is Filer of Return	4 Who Pays Taxes	5 AMOUNT OF LEASE/RENT		7 Date Agreement Began	8 Length of Agreement	9 ORIGINAL COST EACH	10 NO.	11 OWNER'S OPINION OF MARKET VALUE		13 ASSESSOR'S T.C.V. (LEAVE BLANK)
				Monthly	Annual					EACH	TOTAL	
Schedule 1 items are reported on separate attachments, check this box <input type="checkbox"/>										Schedule 1 Total (Include Attachments)		

SCHEDULE 2

NON INVENTORY SUPPLIES

REPORT AT COST					6 OWNER'S OPINION OF MARKET VALUE	7 ASSESSOR'S T.C.V. (LEAVE BLANK)
1 GENERAL OFFICE SUPPLIES	2 MAINTENANCE SUPPLIES	3 OPERATING SUPPLIES	4 SPARE PARTS	5 OTHER NON INV SUPPLIES		
		500				
Schedule 2 items are reported on separate attachments, check this box <input type="checkbox"/>					Schedule 2 Total (Include Attachments)	

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

RETURNS MARKED "SAME AS LAST YEAR" WILL NOT BE ACCEPTED

Filing Deadline: March 3, 1991
 An earlier filing would be appreciated

EVEN IF YOU HAVE NO TAXABLE PROPERTY YOU MUST STILL SIGN THE TAXPAYER'S DECLARATION AND FILE THIS RETURN.

PENALTY: Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250 (ORS 308.295)

MOTEL
 3800 NE SANDY BLVD
 PORTLAND, OREGON
 HANCOCK ST BLK 12
 02 F 6000 05 F 48

Account Number	Code Area
P-05-13100-00 91	001
R-35650-1810	AD 2

FOR ASSESSOR USE ONLY

1. LEASED OR RENTED PROP	
2. NON-INVENTORY SUPPLIES	6000
3. FLOATING PROPERTY	
4. LIBRARIES	
5. ALL OTHER PROPERTY	48000
6. TOTAL TRUE CASH VALUE	
7.	
8. LATE FILING PENALTY	

HAJIRAKAR, NAREN &
 PATEL, ARVIN B etal 4 ✓
 OBA CITY CENTER MOTEL
 3800 NE SANDY BLVD
 PORTLAND, OREGON 97232

Make mailing address corrections above if necessary. Date Changed _____

THIS RETURN IS SUBJECT TO AUDIT

LOCATION OF PERSONAL PROPERTY ON JAN. 1 (Attach separate listing if needed)

Separate returns shall be filed for each tax code area (or location).

Personal property is located at (street address)
3800 NE SANDY BLVD. PTLD, OR

Date business originated in county MULTNOMAH

Type of business LODGINGS

Return filed last year? YES NO

PERSONAL PROPERTY TO REPORT? (Complete this section)

Property has been sold: Enter date of sale RECEIVED

Name of new owner _____

Address _____

No taxable property for reasons other than sale: Enter full explanation: JAN 1991

TAXPAYER'S DECLARATION

Under the penalties for false swearing in ORS 305.990(4), I declare I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control which was in this county as of 1:00 a.m., January 1 has been reported.

Please print name of person signing return
ARVIND B. PATEL MGR

Signature of Person Responsible for Return [Signature] Title

Name of Firm/Owner
CITY CENTER MOTEL

Assumed Business Name Of Firm Assessed
AS ABOVE

Address 3800 NE SANDY BLVD., PTLD, OR 97232 Telephone 287-1107

THIS RETURN IS BEING FILED FOR:

an individual a partnership (No. of Persons 4) a corporation. limited partnership

List name and address of each individual, partner or registered agent. Attach separate list if needed.

Even if you have no taxable personal property, you must still sign the taxpayer's declaration at right and file this return.

SCHEDULE 1 LEASED OR RENTED PERSONAL PROPERTY (Do not report real property)

1 NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	2 IDENTIFICATION (Include model year)	3 Who is Filer of Return	4 Who Pays Taxes	5 AMOUNT OF LEASE/RENT		7 Date Agreement Began	8 Length of Agreement	10 ORIGINAL COST EACH	11 NO	12 OWNER'S OPINION OF MARKET VALUE		13 ASSESSOR'S T.C.V. (LEAVE BLANK)
				Monthly	Annual					EACH	TOTAL	

Schedule 1 items are reported on separate attachments, check this box: Schedule 1 Total (Include Attachments)

SCHEDULE 2 NON INVENTORY SUPPLIES

REPORT AT COST					6 OWNER'S OPINION OF MARKET VALUE	7 ASSESSOR'S T.C.V. (LEAVE BLANK)
1 GENERAL OFFICE SUPPLIES	2 MAINTENANCE SUPPLIES	3 OPERATING SUPPLIES	4 SPARE PARTS	5 OTHER NON-INV SUPPLIES		
<u>1000-</u>	<u>1000-</u>	<u>4000-</u>			<u>6000-</u>	

Schedule 2 items are reported on separate attachments, check this box: Schedule 2 Total (Include Attachments) 6000- 6000

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

~~RETURNS MARKED "SAME AS LAST YEAR" WILL NOT BE ACCEPTED~~

1992 CONFIDENTIAL PERSONAL PROPERTY RETURN (ORS 308.290)

Filing Deadline: July 15, 1992

ENACTED Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

Account Number: -11740-00 92 Code Area: 001

-76850-0070 002

Takacs, John & Joan
Baum, Geoffrey
DBA SYNERGY REHABILITATION
4147 SE DIVISION
PORTLAND, OREGON 97202

Even If You Have No Taxable Property You Must Still Sign The Taxpayer's Declaration And File This Return.

OFFICE PHYSICAL REHAB
4147 SE DIVISION ST
PORTLAND, OR
SYNERGY PARK BLK 1
05 F 11070

FOR ASSESSOR'S USE ONLY

1. Leased or Rented Property	
2. Noninventory Supplies	
3. Floating Property	
4. Libraries	
5. All Other Property	
6. Total True Cash Value	
7.	
8. Late Filing Penalty	

Make mailing address corrections above if necessary. Date changed

This Return is Subject to Audit

LOCATION OF PERSONAL PROPERTY ON JULY 1

File a separate return for each tax code area (or location). Attach separate listing if needed.

Personal Property Location (street address)

4147 S. E. Division, Portland, Oregon 97202

Date business originated in county

4/23/90

Type of Business

Physical Rehabilitation

Filed as a return filed last year?

YES NO

TAXPAYER'S DECLARATION

Under the penalties of false swearing in ORS 305.990(4), I declare that I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control, which was in this county as of 1:00 a.m., July 1 has been reported.

Name of Person Signing Return (please print)

John TAKACS

Signature of Person Responsible for Return

X

Partner

Name of Firm/Owner

Synergy Rehabilitation

Assumed Business Name of Firm Assessed

Address 4147 S. E. Division

Portland, Oregon 97202

Phone No.

230-8933

PERSONAL PROPERTY TO REPORT? (Complete this section)

Even if you have no taxable personal property, you must still sign the taxpayer's declaration at right and file this return.

Property has been sold, enter date of sale

Name of New Owner

Address

Report taxable property for reasons other than sale, enter full explanation:

THIS RETURN BEING FILED FOR:

- An Individual A Partnership (No. of persons 3)
 A Corporation A Limited Partnership

List name and address of each individual, partner, or registered agent. (You may attach a separate list).

John Takacs, Portland, Oregon

Joan Takacs, Portland, Oregon

Geoffrey Baum, Portland, Oregon

INCOME & TAXATION

SCHEDULE 1 — LEASED OR RENTED PERSONAL PROPERTY (Do not report real property or owned equipment)

Name and Address of Second Party Involved In Lease/Rent Agreement	2 Identification (Include model year)	3 Who files return	4 Who pays taxes	AMOUNT OF LEASE / RENT		7 Date Agreement Began	8 Length of Agreement	9 Original Cost Each	10 NO.	Owner's Opinion of Market Value		13 Assessor's RMV (Leave blank)
				5 Mo	6 Yrly					11 EACH	12 TOTAL	

Schedule 1 items are reported on separate attachments, check here:

Schedule 1 TOTAL: (Include Attachments)

SCHEDULE 2 — NONINVENTORY SUPPLIES

REPORT AT COST					6 Owner's Opinion of Market Value	7 Assessor's RMV (Leave Blank)
1 Office Supplies	2 Maintenance Supplies	3 Operating Supplies	4 Spare Parts	5 Other Noninventory Supplies		

Schedule 2 items are reported on separate attachments, check here:

Schedule 2 TOTAL: (Include Attachments)

Submit your original return and attachments to your county assessor. Keep a photocopy of the attached instructions for your records.

Evening 1/20

1992 CONFIDENTIAL PERSONAL PROPERTY RETURN (ORS 308.290)

Filing Deadline: July 15, 1992

PENALTY Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

Account Number

Code Area

Meadows Electronic Inc ✓
~~Johnson, Charles +~~
~~Meadows, Walter~~
~~DBA Meadows Electronic Co. OUT~~
 8181 NE 81st AV
 Portland, OR 97201

Even if You Have No Taxable Property You Must Still Sign The Taxpayer's Declaration And File This Return

FOR ASSESSOR'S USE ONLY

1. Leased or Rented Property	
2. Noninventory Supplies	
3. Floating Property	
4. Libraries	
5. All Other Property	
6. Total True Cash Value	
7.	
8. Late Filing Penalty	

Make mailing address corrections above if necessary. Date changed _____

This Return is Subject to Audit

LOCATION OF PERSONAL PROPERTY ON JULY 1

File a separate return for each tax code area (or location). Attach separate listing if needed.

Personal Property Location (street address)

Date business originated in county

Type of Business

Was a return filed last year? YES NO

PERSONAL PROPERTY TO REPORT? (Complete this section)

Even if you have no taxable personal property, you must still sign the taxpayer's declaration at right and file this return.

If property has been sold, enter date of sale Name of New Owner

Address

If no taxable property for reasons other than sale, enter full explanation:

TAXPAYER'S DECLARATION

Under the penalties of false swearing in ORS 305.990(4), I declare that I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control, which was in this county as of 1:00 a.m., July 1 has been reported.

Name of Person Signing Return (please print)

Michael Mills

Signature of Person Responsible for Return Title

X [Signature]

Name of Firm/Owner

Meadows Electronic Inc

Assumed Business Name of Firm Assessed

Address

8181 NE 81st AV

Phone No.

555-32

THIS RETURN BEING FILED FOR:

- An Individual A Partnership (No. of persons _____)
 A Corporation A Limited Partnership

List name and address of each individual, partner, or registered agent. (You may attach a separate list)

SCHEDULE 1 — LEASED OR RENTED PERSONAL PROPERTY (Do not report real property or owned equipment)

1 Name and Address of Second Party Involved In Lease /Rent Agreement	2 Identification (Include model year)	3 Who files return	4 Who pays taxes	AMOUNT OF LEASE / RENT		7 Date Agreement Began	8 Length of Agreement	9 Original Cost Each	10 NO.	Owner's Opinion of Market Value		13 Assessor's RMV (Leave blank)
				5 Mo.	6 Yrly.					11 EACH	12 TOTAL	

If Schedule 1 items are reported on separate attachments, check here:

Schedule 1 TOTAL: (Include Attachments)

SCHEDULE 2 — NONINVENTORY SUPPLIES

REPORT AT COST

1 General Office Supplies	2 Maintenance Supplies	3 Operating Supplies	4 Spare Parts	5 Other Noninventory Supplies	6 Owner's Opinion of Market Value	7 Assessor's RMV (Leave Blank)

If Schedule 2 items are reported on separate attachments, check here:

Schedule 2 TOTAL: (Include Attachments)

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

1992 CONFIDENTIAL PERSONAL PROPERTY RETURN (ORS 308.290)

Filing Deadline: July 15, 1992

PENALTY Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

Even If You Have No Taxable Property You Must Still Sign The Taxpayer's Declaration And File This Return.

*Office CPA
2020 SE Stark St.
02 2000
05 15350*

Account Number Code Area

P99-2456000

001

*Reynolds, Sandra J.
DBA Tax Prep Co.
~~2020 SE Stark St~~
1520 NW 18th Av ✓
Portland, OR 97299 ✓*

FOR ASSESSOR'S USE ONLY

1. Leased or Rented Property	
2. Noninventory Supplies	<i>1300</i>
3. Floating Property	
4. Libraries	
5. All Other Property	
6. Total True Cash Value	
7.	
8. Late Filing Penalty	

Make mailing address corrections above if necessary. Date changed _____

This Return is Subject to Audit

LOCATION OF PERSONAL PROPERTY ON JULY 1

File a separate return for each tax code area (or location). Attach separate listing if needed.

Personal Property Location (street address)

1520 NW 18th Av *new location*

Date business originated in county

Type of Business

07-10-92 *Office Acctng*

Was a return filed last year? YES NO

TAXPAYER'S DECLARATION

Under the penalties of false swearing in ORS 305.990(4), I declare that I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control, which was in this county as of 1:00 a.m., July 1 has been reported.

Name of Person Signing Return (please print)

Sandra J. Reynolds

Signature of Person Responsible for Return

x [Signature]

Title

owner

Name of Firm/Owner

Tax Prep Co.

Assumed Business Name of Firm Assessed

same

Address

1520 NW 18th Av

Phone No.

555-123

PERSONAL PROPERTY TO REPORT? (Complete this section)

Even if you have no taxable personal property, you must still sign the taxpayer's declaration at right and file this return.

If property has been sold, enter date of sale Name of New Owner

Address

*moved after July 1
change mail address
only - CC to set up
next yr's acct at new
location*

If no taxable property for reasons other than sale, enter full explanation:

THIS RETURN BEING FILED FOR:

- An Individual A Partnership (No. of persons _____)
 A Corporation A Limited Partnership

List name and address of each individual, partner, or registered agent. (You may attach a separate list).

SCHEDULE 1 — LEASED OR RENTED PERSONAL PROPERTY (Do not report real property or owned equipment)

1 Name and Address of Second Party Involved In Lease/Rent Agreement	2 Identification (Include model year)	3 Who files return	4 Who pays taxes	AMOUNT OF LEASE / RENT		7 Date Agreement Began	8 Length of Agreement	9 Original Cost Each	10 NO.	Owner's Opinion of Market Value		13 Assessor's RMV (Leave blank)
				5 Mo.	6 Yrly					11 EACH	12 TOTAL	

If Schedule 1 items are reported on separate attachments, check here:

Schedule 1 TOTAL: (Include Attachments)

SCHEDULE 2 — NONINVENTORY SUPPLIES

REPORT AT COST

1 General Office Supplies	2 Maintenance Supplies	3 Operating Supplies	4 Spare Parts	5 Other Noninventory Supplies	6 Owner's Opinion of Market Value	7 Assessor's RMV (Leave Blank)
<i>100</i>	<i>200</i>			<i>1000</i>		

If Schedule 2 items are reported on separate attachments, check here:

Schedule 2 TOTAL: (Include Attachments)

1300

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

1992 CONFIDENTIAL PERSONAL PROPERTY RETURN (ORS 308.290)

Filing Deadline: July 15, 1992

PENALTY Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

Even If You Have No Taxable Property You Must Still Sign The Taxpayer's Declaration And File This Return.

1540 SW 1st Av ✓
~~2020 SE Stark St PA~~

Account Number Code Area

~~999-24560-00~~ 001

new acct # needed
 ✓

Smith, Larry W.
 DBA Smith Co.
~~2020 SE Stark~~ 1540 SW 1st Av
 Portland, OR ~~97201~~ 97205

FOR ASSESSOR'S USE ONLY

1. Leased or Rented Property
2. Noninventory Supplies
3. Floating Property
4. Libraries
5. All Other Property
6. Total True Cash Value
- 7.
8. Late Filing Penalty

Make mailing address corrections above if necessary. Date changed _____

This Return is Subject to Audit

TAXPAYER'S DECLARATION

Under the penalties of false swearing in ORS 305.990(4), I declare that I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control, which was in this county as of 1:00 a.m., July 1 has been reported.

LOCATION OF PERSONAL PROPERTY ON JULY 1

File a separate return for each tax code area (or location). Attach separate listing if needed.

Personal Property Location (street address)

1540 SW 1st Av

Name of Person Signing Return (please print)

Date business originated in county Type of Business

Signature of Person Responsible for Return Title

May 92

X

Was a return filed last year? YES NO

Name of Firm/Owner

PERSONAL PROPERTY TO REPORT? (Complete this section)

Assumed Business Name of Firm Assessed

Even if you have no taxable personal property, you must still sign the taxpayer's declaration at right and file this return.

Address Phone No.

If property has been sold, enter date of sale Name of New Owner

THIS RETURN BEING FILED FOR:

Address

If no taxable property for reasons other than sale, enter full explanation:

Moved prior to July 1
 Refer to set up
 new acct & vacate
 old acct

- An Individual A Partnership (No. of persons _____)
 A Corporation A Limited Partnership

List name and address of each individual, partner, or registered agent. (You may attach a separate list).

SCHEDULE 1 — LEASED OR RENTED PERSONAL PROPERTY (Do not report real property or owned equipment)

1 Name and Address of Second Party Involved In Lease /Rent Agreement	2 Identification (Include model year)	3 Who files return	4 Who pays taxes	5 AMOUNT OF LEASE / RENT		7 Date Agreement Began	8 Length of Agreement	9 Original Cost Each	10 NO.	Owner's Opinion of Market Value		13 Assessor's RMV (Leave blank)
				5 Mo.	6 Yrly.					11 EACH	12 TOTAL	

If Schedule 1 items are reported on separate attachments, check here:

Schedule 1 TOTAL: (Include Attachments)

SCHEDULE 2 — NONINVENTORY SUPPLIES

REPORT AT COST

1 General Office Supplies	2 Maintenance Supplies	3 Operating Supplies	4 Spare Parts	5 Other Noninventory Supplies	6 Owner's Opinion of Market Value	7 Assessor's RMV (Leave Blank)

If Schedule 2 items are reported on separate attachments, check here:

Schedule 2 TOTAL: (Include Attachments)

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

1992 CONFIDENTIAL PERSONAL PROPERTY RETURN (ORS 308.290)

Filing Deadline: July 15, 1992

PENALTY Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

Even If You Have No Taxable Property You Must Still Sign The Taxpayer's Declaration And File This Return.

1212 NW 1st AV

Account Number: P99-20201-00
Code Area: 001

Carter, Susan L. PC
~~1212 NW 1st AV~~
Portland, OR ~~97201~~
2040 SE 152nd AV ✓
97230V

FOR ASSESSOR'S USE ONLY

1. Leased or Rented Property	
2. Noninventory Supplies	
3. Floating Property	
4. Libraries	
5. All Other Property	
6. Total True Cash Value	
7.	
8. Late Filing Penalty	

Make mailing address corrections above if necessary. Date changed _____
This Return is Subject to Audit

LOCATION OF PERSONAL PROPERTY ON JULY 1
File a separate return for each tax code area (or location). Attach separate listing if needed.

Personal Property Location (street address): 1212 NW 1st AV
Date business originated in county: _____ Type of Business: _____

TAXPAYER'S DECLARATION

Under the penalties of false swearing in ORS 305.990(4), I declare that I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control, which was in this county as of 1:00 a.m., July 1 has been reported.

Name of Person Signing Return (please print): Carter Susan
Signature of Person Responsible for Return: X Susan Carter
Name of Firm/Owner: _____

Was a return filed last year? YES NO

PERSONAL PROPERTY TO REPORT? (Complete this section)

Even if you have no taxable personal property, you must still sign the taxpayer's declaration at right and file this return.

If property has been sold, enter date of sale _____ Name of New Owner _____

Address _____

If no taxable property for reasons other than sale, enter full explanation: _____

Assumed Business Name of Firm Assessed: _____
Address: 2040 SE 152nd AV Phone No.: 553-111

THIS RETURN BEING FILED FOR:

An Individual A Partnership (No. of persons _____)
 A Corporation A Limited Partnership

List name and address of each individual, partner, or registered agent. (You may attach a separate list).

SCHEDULE 1 — LEASED OR RENTED PERSONAL PROPERTY (Do not report real property or owned equipment)

1 Name and Address of Second Party Involved In Lease /Rent Agreement	2 Identification (Include model year)	3 who files return	4 who pays taxes	AMOUNT OF LEASE / RENT		7 Date Agreement Began	8 Length of Agreement	9 Original Cost Each	10 NO.	Owner's Opinion of Market Value		13 Assessor's RMV (Leave blank)
				5 Mo.	6 Yry.					11 EACH	12 TOTAL	

If Schedule 1 items are reported on separate attachments, check here: Schedule 1 TOTAL: (Include Attachments)

SCHEDULE 2 — NONINVENTORY SUPPLIES

REPORT AT COST

1 General Office Supplies	2 Maintenance Supplies	3 Operating Supplies	4 Spare Parts	5 Other Noninventory Supplies	6 Owner's Opinion of Market Value	7 Assessor's RMV (Leave Blank)

If Schedule 2 items are reported on separate attachments, check here: Schedule 2 TOTAL: (Include Attachments)

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

mailing address chg.

Type of business procedure

PRIMARY DESCRIPTOR

SECONDARY DESCRIPTOR(S)

Retail

Shoes, clothing, variety, grocery, automobiles, florist, jewelry, office supplies, hardware, cosmetics, luggage, books, lumber, kitchen equipment, boating supplies, boats, furniture, used office furniture, stamps & coins, restaurant, fast food, tavern, etc.

Note: Try to use secondary descriptors that are generic, brief, and simple. They do not need to be all encompassing..just show the basic business type.

Office

Insurance, law, sales, accounting, architectural, medical, dental, real estate, financial, appraisal, publishing, etc.

Note: Before you select a primary descriptor consider what is most important to convey. Is it a **Mfg./Repair** business that just happens to be located in an office (ie. a Jewelry Manufacturer), or is it truly an **Office** of a Jewelry Manufacturer?

Mfg(manufacturing)/Repair

Automobile, shoes, furniture, appliance, clothing, leather goods, electronics, computers, modular homes, steel bldgs, concrete products, steel castings, plating, mouldings, etc.

Warehouse

Refrigerated, parts, grocery, furniture, frozen food, grocery, etc.

Service

Kennel, day care, barber/beauty, health club, tailor, maid, hospital, nursing home, yard, guard, advertising, drafting, theatre, engineering, fraternal or trade organization, etc.

Government

~~City, County, State, or Federal~~

Field (C1) City of Portland

Port of Portland

State of Oregon

Federal Government

1992/JRW

Attachment 15

January 17, 1992

SECOND ADDENDUM TO MEMO DATED 1/15/92, entitled"LISTING AND FIELD PROCEDURES"

After some discussion with Bob Ellis I realized that I have only outlined part of the changes to government accounts needed to accurately describe them. Instead of field 30 **TYPE OF BUSINESS** stating "GOVERNMENT STATE" or "GOVERNMENT COUNTY", I would like Field 30 simply to state "Government". Then Field 01 **NAME** should state "City of Portland" or "Port of Portland" or "Multnomah County" or "Federal Government" or "State of Oregon" etc., and Field 02 **Db, Care of, etc.** should indicate what the specific agency is; for example: "Division of Assessment & Taxation" or "Dept. of Motor Vehicles" or "Building Permit Center" or "Mayor's Office" or "County Road Dept.". This methodology will allow us to more accurately sort these accounts for future use. While we are on the topic of government agencies we might also pay close attention to some of these quasi-governmental groups and perhaps question whether they are really government agencies that are exempt from property tax or whether we need to review these accounts a little more thoroughly. Let me know if this is unclear please.

PROCEDURES FOR LEASED EQUIPMENT CODING & VALUE COMPUTATION

AUTHORITY: ORS XXXXXXXX

DATE: 03/92

PROGRAM AREA: APPRAISAL

INITIALS:XXX

DESCRIPTION & PURPOSE: J. Smith leases a copier from AAA Leasing. As lessee, when Mr. Smith files his 1992 Personal Property tax form, he lists the copier under Schedule 1.

SCHEDULE 1 LEASED OR RENTED PERSONAL PROPERTY (Do not report real property)												
1	2	3	4	5	6	7	8	9	10	11	12	13
NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	IDENTIFICATION (Include model year)	Who is filer of Return	Who Pays Taxes	AMOUNT OF LEASE/RENT		Date Agreement Began	Length of Agreement	ORIGINAL COST EACH	NO.	OWNER'S OPINION OF MARKET VALUE		ASSESSOR'S T.C.V. (LEAVE BLANK)
				Monthly	Annual					EACH	TOTAL	
AAA Leasing PO Box 7728 Bellevue WA 98106	Canon Copier R	0		\$36		40	48m	3500	1	1500		
Schedule 1 items are reported on separate attachments, check this box: <input type="checkbox"/>									Schedule 1 Total (Include Attachments)			

Remember: The people filling out this form may not be accurate typists or spellers. Also, the amount of space available for them to use is limited. Lessees (district accounts) are often confused about who is responsible for the taxes. Most leases state that the lessee is, ultimately, responsible for the taxes. The lessor, leasing company, files and pays taxes and then bills the lessee.

The goals of the person coding this section of the form are:

- 1) to determine who is responsible for the taxes,

and
- 2) if the lessee is responsible, to determine the assessed value of the equipment.

DEADLINES: Leased equipment values must be computed for the tax roll by Sept. 20.

Attachment 16

PROCEDURAL STEPS:

STEP I: Who should be assessed?

- A. Look up the leasing company in the alpha-list for leasing company main accounts. You need to match the name and address, if given.

WATCH FOR:

* Abbreviations

- NW = Northwest
- Am Terminal = American Terminal
- T A I S = Toshiba American Information Systems
- UPI = United Press International
- US = United States
- Kodak = Eastman Kodak

* Name Spacing

Lessors such as
 Master Lease
 BancBoston
 Lease America
 may be written as one word, two words, or hyphenated.

- B. Once you have found the lessor in the alpha-list, look to see if it lessor or lessee assessed. If it is lessor assessed, write P + the first four numbers of the account number in column #13.

1	2	3	4	5		6	7	8	9	10	11		12	13
NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	IDENTIFICATION (Include model year)	Who is First of Return	Who Pays Taxes	AMOUNT OF LEASE/RENT		Date Agreement Began	Length of Agreement	ORIGINAL COST EACH	NO.	OWNER'S OPINION OF MARKET VALUE		ASSESSOR'S T.C.V. (LEAVE BLANK)		
				Monthly	Annual					EACH	TOTAL			
AAA Leasing PO Box 7728 Bellevue WA 98106	Canon Copier			20	236	80	48m	3500	1		1500		P60-18	
Schedule 1 items are reported on separate attachments, check this box: <input type="checkbox"/>													Schedule 1 Total	(Include Attachments)

STEP II: Value calculation

- A. If it is lessee assessed, you will calculate the assessed value. Use the same valuation schedule and percentages that are used for Schedule 5. Write the calculations in pencil on the form, and the totals in column #13. You will also need to write the total in the value section above in Schedule 1 value totals.

FOR ASSESSOR USE ONLY	
1. LEASED OR RENTED PROP.	2630
2. NON-INVENTORY SUPPLIES	

SCHEDULE 1

LEASED OR RENTED PERSONAL PROPERTY

(Do not report real property)

1 NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	2 IDENTIFICATION (Include model year)	3 Who is Payer of Taxes	4 Who Pays Taxes	5 AMOUNT OF LEASE/RENT		7 Date Agreement Began	8 Length of Agreement	9 ORIGINAL COST EACH	10 NO.	11 OWNER'S OPINION OF MARKET VALUE		13 ASSESSOR'S T.C.V. (LEAVE BLANK)
				6 Monthly	6 Annual					EACH	TOTAL	
AAA Leasing PO Box 7725 Bellevue WA 98106	Canon Copier		RO	\$36		90	48 mo	3500 x.75	1	1506		2620
								2625				

- B. If the Date Agreement Began (#7), Identification (#2), or Original Cost Each (#9) is missing, the filing should be coded <46> S and given to the district appraiser as a problem.

STEP III: Leasing Company Identification

- A. If you cannot find the leasing company in the alpha-list, look for it in the P69 list. This is an information only list. If a leasing company has changed its name, or been bought by another company, this list should give you the account number of the main leasing company and who to assess.

- 1) Follow directions in Step I-B for lessor assessed accounts.

P69-99003-61	I	(01) RMRS SYSTEM	(30)
		(02) AKA PITNEY-BOWES INC	(28) SEE PITNEY-BOWES/P6694
		(03)	(29) LESSOR ASSESSED
		(04)	
		(05)	

P69-99010-22	I	(01) REYNOLDS & REYNOLDS	(30) SEE P6738/REYNOLDS & REYNOLD
		(02) THE SYSTEM PEOPLE	(28) COMPUTER SYSTEM DIV/LESSOR
		(03)	(29) ASSESSED
		(04) DAYTON, OH	
		(05) 45401	

- 2) Follow directions in Step II-A for lessee assessed accounts.

P69-99011-15	I	(01) SUN FINANCIAL GROUP	(30)
		(02)	(28) LESSEE ASSESSED
		(03) 2502 N ROCKY PT DR #375	(29) (91)
		(04) TAMPA, FL	
		(05) 33607	

B. If the P69 list shows the company as a District 13 account, write "P13" in column #13. That's all you need to do to complete Schedule 1 in this situation.

P69-99001-85 I (01) ROGERS MACHINERY (30)
 (28) ASSESS LESSEE
 (02)
 (03) P O BOX 23279 (29) SEE 13 ACCOUNT
 (04) PORTLAND, OREGON
 (05) 97223-003

SCHEDULE 1

LEASED OR RENTED PERSONAL PROPERTY (Do not report real property)

1 NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	2 IDENTIFICATION (Include model year)	3 Who is Filer of Return	4 Who Pays Taxes	5 AMOUNT OF LEASE/RENT		7 Date Agreement Began	8 Length of Agreement	9 ORIGINAL COST EACH	10 NO.	11 OWNER'S OPINION OF MARKET VALUE		13 ASSESSOR T.C.V. (LEAVE BLANK)
				Monthly	Annual					EACH	TOTAL	
Rogers Mach. ATL OR	lift truck	R	O	30								P13

C. The P69 list may show the company has an **In-house Lease** arrangement. Many times an owner will lease equipment to his company. Some of these are listed in the P69 list, most are not. All in-house leases are lessee assessed, unless otherwise noted in the P69 list. If you suspect an in-house lease (owner of business same as lessor in space 1, or lessor and company name the same) assess the lessee. Make a copy of the filing signature page and any pertinent pages. Place the copies in the box marked

IN-HOUSE LEASES

P69-99006-89 I (01) ROSS EQUIPMENT INC (30)
 (28) RPTD BY & ASSESSED TO
 (29) P090398500/ROSS EQUIPMENT
 (02)
 (03)
 (04)

(05)

P69-99003-33 I (01) ROYANG, MERRILL J (30)
 (28) ASSESS REGENCY MORTGAGE
 (29) P101906000
 (02) IN HOUSE LEASE
 (03) 2321 PALISADES CREST DR
 (04) LAKE OSWEGO, OREGON
 (05) 97034

D. We do not get filings from some Leasing companies. Treat these, as noted in the P69 list, as lessee assessed no matter what it says in column #4.

P69-99009-28 I (01) SYRACUSE SUPPLY LEASING (30) PER LESSOR NO LSD EQ IN 1990
 (28) ASSESS LESSEES
 (02)
 (03) P O BOX 4945 (29)
 (04) SYRACUSE, NY
 (05) 13221

P69-99002-13 I (01) SYSTEMS EXCHANGE INC (30)
 (28) ASSESS LESSEE
 (02)
 (03) 1 N BROADWAY (29)
 (04) WHITE PLAINS, NY
 (05) 10601

STEP IV: Address Problems

If you find a lessor in the alpha-list but the address does not match, check the P69 list.

P69-99008-43 I (01) REUTERS INFORMATION SERV INC (30)
 (02) ALL LOCATIONS (28) SEE P6760/LESSOR ASSESSED
 (03) (29)
 (04)
 (05)

A large leasing company may have different departments. One department will handle payments made by the lessees. This is the address that the lessee will most likely give. Another department may handle filing taxes for leases. This address will be the one we use.

If, however, there are no directions in P69 for the company regarding lessor or lessee assessed, follow the instructions in the alpha-list for the company. Make a copy of the signature page and any relevant pages. Place the copies in the box marked

LESSOR -- ADDRESS

STEP V: Unknown Leasing Company

A. You may not find the leasing company in either alpha-list, or the P69 list.

Once again, look for abbreviations or misspellings. Remember that if a name has been written with initials, i.e. T A I S, it could be at the beginning of the "T"s for TAIS, or it could be written out as Toshiba America International System. Sometimes thumbing through the letter listing, in this case "T", for the address can help. Also, if the leasing company's name begins with "The", as in The CIT Group, it may be listed with the "T"s or the "C"s.

Look up the company in the owner's index. It may be a P13 account that isn't in the P69 list.

B: There may be instances when you cannot find the leasing company anywhere. If the lessee states that they are responsible for the taxes (Example #1) assess the lessee. Make a copy of the signature page and relevant pages. Place the copies in the box marked

Example #1

PROBLEMS -- ASSESS LESSEE

1	2		3	4	5	6	7	8	9	10	11	12	13
NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	IDENTIFICATION (Include model year)		Who pays of Return	Who Pays Taxes	AMOUNT OF LEASE/RENT		Date Agreement Began	Length of Agreement	ORIGINAL COST EACH	NO.	OWNER'S OPINION OF MARKET VALUE		ASSESSOR'S T.C.V. (LEAVE BLANK)
					Monthly	Annual					EACH	TOTAL	
A Leasing Co Portland	Copier		R	R			90		2500	1	1250 1000		1250

If the lessee states that the lessor is responsible for the taxes (Example #2), do not assess the lessee. Circle column #4. Make a copy of the signature page and any relevant pages. Place the copies in the box marked

Example #2

PROBLEMS -- DID NOT ASSESS

SCHEDULE 1 LEASED OR RENTED PERSONAL PROPERTY (Do not report real property)												
1	2	3	4	5	6	7	8	9	10	11	12	13
NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	IDENTIFICATION (Include model year)	Who is Filer of Return	Who Pays Taxes	AMOUNT OF LEASE/RENT		Date Agreement Began	Length of Agreement	ORIGINAL COST EACH	NO.	OWNER'S OPINION OF MARKET VALUE		ASSESSOR'S T.C.V. (LEAVE BLANK)
				Monthly	Annual					EACH	TOTAL	
Leasing Co Portland	Copier		O			90		2500	1	1000		

If both column #3 and #4 are marked "O", it is most likely an in-house lease. (Example #3) Assess the district account. Make a copy of the signature page and any relevant pages. Place the copies in the box marked

Example #3

PROBLEMS -- ASSESS LESSEE

SCHEDULE 1 LEASED OR RENTED PERSONAL PROPERTY (Do not report real property)												
1	2	3	4	5	6	7	8	9	10	11	12	13
NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	IDENTIFICATION (Include model year)	Who is Filer of Return	Who Pays Taxes	AMOUNT OF LEASE/RENT		Date Agreement Began	Length of Agreement	ORIGINAL COST EACH	NO.	OWNER'S OPINION OF MARKET VALUE		ASSESSOR'S T.C.V. (LEAVE BLANK)
				Monthly	Annual					EACH	TOTAL	
Leasing Co Portland	Copier		O			90		2500 $\times .50 = 1250$	1	1000		1250

STEP VI: MISCELLANEOUS

- A. **RENT:** Schedule 1 is titled "Leased or Rented Personal Property". Some taxpayers list their monthly rent for the building/room. Usually you can determine this when in column #2 -- Identification, they put their situs address.
- B. **ATTACHMENTS:** Be very careful to watch for attached leased equipment information. Look for an "X" in the last line in this schedule. Sometimes a page of Leased Equipment has been assessed as owned by mistake. Look for such things as a Schedule 1 heading total. A name and address list with the equipment could be an indication of leased equipment.

Look for:

- * Page 1
Schedule 1
- * Copy machine 2000
Fax machine 1500
Computer 3500
Schedule 1 Total 7000

The following example shows the box marked with an "X" which denotes leased equipment documents/listings are attached.

SCHEDULE 1

LEASED OR RENTED PERSONAL PROPERTY

(Do not report real property)

1	2	3	4	5	6	7	8	9	10	11	12	13
NAME AND ADDRESS OF SECOND PARTY INVOLVED IN LEASE/RENT AGREEMENT	IDENTIFICATION (Include model year)	Who's Paying of Return	Who Pays Taxes	AMOUNT OF LEASE/RENT		Date Agreement Began	Length of Agreement	ORIGINAL COST EACH	NO.	OWNER'S OPINION OF MARKET VALUE		ASSESSOR'S T.C.V. (LEAVE BLANK)
				Monthly	Annual					EACH	TOTAL	
Schedule 1 items are reported on separate attachments, check this box: <input checked="" type="checkbox"/>										Schedule 1 Total (Include Attachments)		

C. **HELLER FINANCIAL:** Any lessee listing Heller Financial as lessor should be taken to the Leased Equipment Clerk, or Supervisor, before assessing.

PROBLEMS NOT LISTED ABOVE:

If you come across something that does not fit any situation listed above, either show it to the Leased Equipment Clerk or Supervisor, or make copies of the appropriate pages, write a note describing the problem and place the copies in the box marked

PROBLEMS -- DID NOT ASSESS

This schedule has been prepared by the Property Tax Division of the Department of Revenue, State of Oregon, in cooperation with the Oregon State Bar. Owners of Law Libraries should declare the schedule values to the Assessor. No further reduction should be made for depreciation, shop wear or obsolescence. Space prevents a listing of all books that might be found in a Law Library. The lack of a listing does not indicate that individual books, sets or volumes should not be reported. Such unlisted books, sets or volumes should be reported at .50/vol. unless personal knowledge indicates greater actual value on some sets.

Valuations and update cost figures based on best information available. (ORS 308.290, Par. 4)

A. GENERAL INSTRUCTIONS:

- Column I: Present value.
- Column II: If set incomplete or lapsed deduct complete Column II total from Column I value.
- Column III: If deduction of Column II exceeds valuation shown in Column I - value books at price shown and if no price indicated, then value .50/vol.
- "Fiche" (West Microfilm) - value same as bound volumes.

B. NAMED TEXTS

	Column I	Column II	Column III
Advance Sheets and Pamphlets	No Value		
American & English Anno. Cases 52 Vol.	\$.50/vol.		
American Annotated Cases	\$.50/vol.		
American Bar Association Reports	\$ 3.50/vol.		
American Decisions 100 Vol.	\$.50/vol.		
American Digest Complete 485 Vols. (to be complete it must include)	\$3,200.00		
Century Edition 50 Vols.		\$135.00	
First Decennial 25 Vols.		\$ 75.00	
Second Decennial 24 Vols.		\$ 85.00	
Third Decennial 29 Vols.		\$ 80.00	Value Decennials
Fourth Decennial 34 Vols.		\$ 70.00	as indicated
Fifth Decennial 52 Vols.		\$210.00	
Sixth Decennial 36 Vols.		\$185.00	
Seventh Decennial 38 Vols.		\$315.00	
Eighth Decennial 1-50 Vols.		\$685.00	
Ninth Decennial Part 1 1-38 Vols.		\$315.00 Part 1	
Ninth Decennial Part 2 1-48 Vols.		\$385.00 Part 2	
Tenth Decennial 1-2 Vols.		\$ 80.00	
Seventh General 1-59 Vols.	\$ 450.00		
Eighth General 1-3 Vols.	\$ 185.00		
American Jurisprudence 1st Series 1-58 and index	\$ 25.00		
American Jurisprudence 2nd Series 1-85, 11v. Index with current pocket parts	-0-*	\$28.00/vol.	\$.50/vol.
American Jurisprudence Legal Forms - Revised Edition	\$ 3.50/vol.	\$60.00 P.P. Delinquent	
American Jurisprudence Pleading and Practice - Revised Edition	\$ 3.50/vol.		
American Jurisprudence Trials	\$ 3.50/vol.		

Publisher Bancroft-Whitney has negated the value of used sets

(to be comp' it must include all of the following):	\$1,750.00		
<u>First Series</u>			
1-100 and side books	\$ 75.00		\$.75/vol.
101-175 and side books	\$ 100.00		\$1.25/vol.
12 Vol. Perm. Digest	\$ 25.00		
<u>(Second Series)</u>			
1-100 and side books	\$ 315.00	\$12.50/vol.	\$2.00/vol.
Later Case Service	\$ 166.00	\$17.50/vol.	
7 Vol. Perm. Digest (2nd)	\$ 50.00		
<u>(Third Series)</u>			
1-100 and side books	\$ 400.00	\$47.00/vol.	\$5.00/vol.
<u>(Fourth Series)</u>			
1-90	\$ 510.00		
<u>(Fifth Series)</u> 1 Vol.	\$ 20.00		
American Law Reports Federal 1-106	\$ 800.00	\$45.00/vol.	\$5.00/vol.
American Maritime Cases (Bound Vols.) set	\$ 375.00	\$ 5.00/vol.	
American Reports 60 Vol.	\$.50/vol.		
American State Reports 140 Vol.	\$.50/vol.		
American Trial Lawyers - Bound	\$ 3.50/vol.		
Atlantic Reporter (National Reporter)			
1-200	\$ 300.00		
1-597 (2nd)	\$4,195.00		
Attorney General Reports (Oregon) see opinions			
Automobile Cases, see C.C.H.			
Ballentine, 3rd Edition with 1954 Supp.	\$ 13.50		
Bender's Federal Practice Forms	\$ 3.50/vol.		
Black's 6th Edition Revised (12/90)	\$ 24.95		
Board of Tax Appeal Reports 1924-42 47v.	\$ 250.00		
Bouvier 2 or 3 Vols., Rawles Revised Edition 1914	\$ 6.25		
British Ruling Cases, 16 Vols.	\$ 25.00		
C.C.H. & P.H. Bound Reports Vols.			
Automobile, Labor, Negligence, Tax, etc.	\$ 1.00/vol.		If incomplete, .50/vol.
California Reporter (National Reporter)			
1-282	\$2,500.00		
Charters and Ordinances	\$.50/vol.		
Commerce Clearing House - loose leaf publications	No Value		
Commerce Clearing House - bound, see C.C.H.			
Corpus Juris 1-78 with revised Vol. 14A	\$.50/vol.		
Corpus Juris Secundum - Complete with current pocket parts (1-101A)	\$ 500.00	\$200.00/year for each year delinquent	\$.50/vol.
Cumulative Bulletins (G.P.O.) 1919 - date 138v.	\$ 465.00		
Dictionaries - Misc. Law	\$.50/vol.		
English Ruling Cases, 26 Vols. - 2 Vol. Index	\$ 37.50		
Federal Cases	\$.50/vol.		
Federal Digest (1754-1939) (Red Binding) 91 Vols.	\$ 50.00		
Federal Procedural Forms	\$ 3.50/vol.		

Federal Reporter (National Reporter)			
1-300	\$	225.00	
1-947 (2nd)	\$	6,120.00	
Federal Rules (National Reporter)			
1-138	\$	1,090.00	If cost of updating set exceeds value shown in Column I -- then assess value of volumes on hand at values noted below.
Federal Supplement (National Reporter)			
1-775	\$	5,032.00	
Hillyer's Forms of Pleading and Practice	\$.50/vol.	<u>First Series</u> -- Assess value of \$.50 per volume.
House and Senate Journals (Oregon)	\$.50/vol.	<u>Second Series</u> -- Assess value of \$2.50 per volume.
Law Journals (bound)	\$	3.50/vol.	
Lawyers Reports Annotated:			
Original Series 70 Vol.	\$.50/vol.	
New series 52 Vol.	\$.50/vol.	
Letter Series (1915A-1918F) 24 Vol.	\$.50/vol.	
10 Volume Digest	\$.50/vol.	
Miscellaneous Reports-other than National Reporter and those specifically listed	\$.50/vol.	
Modern Federal Practice Digest 79 Vols. (Green Binding)	\$	240.00	
Modern Legal Forms	\$	3.50/vol.	
N.A.C.C.A. - Bound	\$	3.50/vol.	
Negligence Compensation Cases Annotated Complete	\$	250.00	
(to be complete sets must include following "units"):			
1-39 "Current Series" 2 Vol. Index			\$ 35.00
1-30 "New Series" 4 Vol. Index			\$ 50.00
1-30 "Third Series" 3 Vol. Index			\$ 55.00
1-74 "Fourth Series" 1 Vol. Index			\$230.00
Note: If any NCCA series is incomplete, value at \$3.50/vol.			
New Oregon Digest -35 Vols. (Red Binding) (1988 pocket parts)	\$	665.00	\$150.00/year for each year delinquent
New York Supplement (National Reporter)			
1-300	\$	225.00	If cost of updating set exceeds value shown in Column I -- then assess value of volumes on hand at values noted below.
1-565 (2nd)	\$	3,516.00	
Nichols Encyclopedia of Legal Forms Rev. Tax Ed.	\$	3.50/vol.	
Northeastern Reporter (National Reporter)			
1-200	\$	500.00	
1-579 (2nd)	\$	3,595.00	
Northwestern Reporter (National Reporter)			
1-300	\$	500.00	<u>First Series</u> -- Assess value of \$.50 per volume.
1-475 (2nd)	\$	3,195.00	<u>Second Series</u> -- Assess value of \$2.50 per volume.
Opinions of Attorney General (Oregon)	\$	3.50/vol.	
Oregon Cases (West) 417-779 P2D, 146v. 5	\$	10.00/vol.	
Oregon Codes Prior 1940	\$	1.75/set	
Oregon Compiled Laws Annotated 10 Vols.	\$	7.50	

Oregon Cour Appeals Reports 1-106	\$ 800.00	v. 30.00
Oregon Law Review - Bound	\$ 3.50/vol.	
Oregon Report - 1-286 Vols. part sheep bound	\$3,000.00	v. 26.00
Oregon Report - 1-310 Vols. all buckram bound	\$3,580.00	v. 30.00
Oregon Reports first portion with Oregon Cases to update set	\$3,000.00	
Oregon Revised Statutes (1991) 16V.	\$ 265.00	
Oregon Revised Statutes, Annotated complete (52 v. with current supp.)	\$ 500.00	\$135 if last biennium \$60.00 delinquent
Oregon Session Laws	\$.50/vol.	
Oregon Tax Court Reports 1-11	\$ 100.00	
Pacific Digest-Complete	\$1,900.00	
(to be complete it must include)		
40 Vols. - Digesting 1-300 Pacific	\$ 211.00	
15 Vols. - Digesting 1-100 Pacific (2nd)	\$ 125.00	
67 Vols. - Digesting 101-366 P (2nd)	\$ 428.00	
60 Vols. - Digesting 367 - 584	\$ 500.00	
44 Vols. - Digesting 585 - date	\$ 750.00	
Pacific Reporter (National Reporter)		
1-30	\$ 225.00	
1-817 (2nd)	\$5,935.00	
Pacific States Reports	\$.50/vol.	<u>First Series</u> -Assess value of \$.50/volume.
Periodicals & Law Journals - Bound	\$ 3.50/vol.	<u>Second Series</u> -Assess value of \$2.50/volume
Periodicals & Law Journals - Pamphlets and unbound	No Value	
Prentice-Hall Bound Reports, Labor, Tax, etc.	\$ 1.00/vol.	If incomplete, .50/vol.
Prentice-Hall - loose leaf publications	No Value	
Proof of Facts	\$ 3.50/vol.	
Rabkin & Johnson Current Legal Forms	\$ 3.50/vol.	
Restatement of Law	\$ 3.50/vol.	
Rose's Notes, 20 Vols. and 10 Vol. Supp.	\$ 20.00	
Senate & House Journals (Oregon)	\$.50/vol.	
Session Laws & House/Senate Journals	\$.50/vol.	
Shepard's Citations (Current Edition)		
Atlantic	\$ 125.00	
Cause of Action	\$ 225.00	
Federal	\$ 500.00	
New York Supplement	\$ 280.00	
Northeastern	\$ 400.00	
Northwestern	\$ 125.00	
Oregon	\$ 200.00	
Pacific	\$ 300.00	
Southeastern	\$ 125.00	
Southern	\$ 200.00	
Southwestern	\$ 225.00	
U.S. Supreme Court 32 Vols.	\$1,750.00	
Misc. State (other than Oregon)	\$ 65.00	
Old or incomplete editions	No Value	

outheastern Reporter (National Reporter)			
1-200	\$ 465.00		
1-408 (2nd)	\$3,500.00		
outhern Reporter (National Reporter)			
1-200	\$ 435.00		
1-587 (2nd)	\$4,595.00		
outhwestern Reporter (National Reporter)			
1-300	\$ 575.00		
1-816 (2nd)	\$5,400.00		
ate Reports up to National Reporter	\$.50/vol.		
ax Court Reports 1942 - date 96v.	\$ 350.00		
exts - unlisted	\$.50/vol.		
.S. Code Service-Leased	\$.50/vol.		
.S. Congressional Service	\$ 2.50/vol.		
.S. Supreme Court Digest, Lawyers' Co-op Edition, with current pocket parts (48 Vols.)	\$ 450.00		
.S. Supreme Court Digest, West Publ. Co. Editions, with current pocket parts (33 Vols.)	\$ 450.00		
.S. Supreme Court Reports Official Ed. 486 Vols. Complete	\$1,700.00		
.S. Supreme Court Reports (Lawyers Co-op Ed.)	\$ 300.00		
1-100 (1st)	\$ 650.00		
1-107 (2nd)			
.S. Supreme Court Reporter (West. Ed.)			
23 Vols. (West) Reporting 1-105 Official Edition	\$ 95.00		
Vols. 1-111B (West) Reporting 106 et seq. of Official Edition	\$ 800.00		
ited States Code Annotated, complete	\$ 900.00		
st's Federal Forms	\$ 3.50/vol.		
st's Federal Practice Digest (2nd) 1-92 (Blue Bindings)	\$ 500.00		
st's Federal Practice Digest (3rd) 1-120	\$ 750.00		
st's Federal Practice Digest (4th) 1-78	\$ 700.00		
nslow's Forms of Pleading and Practice	\$.50/vol.		
ords and Phrases Revised Edition 1-46 with current pocket parts and all revised volumes to date	\$ 380.00		
ITEMS NOT LISTED ABOVE	Column I	Column II	Column III
Specific titles and forms book sets	\$ 3.50/vol.		
Books and sets not specifically titled	\$.50/vol.		
Misc. reports other than National Reporter and those listed	\$.50/vol.		

If cost of updating set exceeds value shown in Column I -- then assess value of volumes on hand at values noted below.

First Series -- Assess value of \$.50 per volume.
Second Series -- Assess value of \$2.50 per volume.

Monthly price includes annual supplement

\$140.00/year for each \$.50/vol. year delinquent
\$140.00/year for each \$.50/vol. year delinquent
\$3.00/vol. \$1.00/vol.
\$ 9.50/vol. \$2.50/vol.
\$29.50/vol. \$3.50/vol.

See last page \$2.50/vol.
\$175.00/year for each \$.50/vol. year delinquent in pocket parts

\$100.00/year for each year delinquent

\$100.00/year for each \$.50/vol. year delinquent in pocket parts

COSTS TO UPDATE VARIOUS SETS: See next page

Quantity of vols. to update National Reporter (2nd) Series		1st Vol. needed	2nd-5th Vol.	6th-10th Vol.	11th-25th Vol.	26th-50th Vol.	51st-75th Vol.	76th-100th Vol.	101st-200th Vol.	201st-224th Vol.	225th-et seq. Vol.
ATLANTIC (2nd)	v. 1-361	29.00	26.50@	23.50@	22.75@	21.50@	20.50@	19.00@	18.00@	17.00@	16.50@
	v. 362-date	49.50	32.50@	31.00@	30.00@	28.00@	26.00@	25.00@			
N.Y.S. (2nd)		25.00	22.50@	20.50@	19.00@	18.00@	17.00@	16.00@	15.00@	14.50@	14.00@
Northeastern (2nd)	v. 1-345	29.00	26.50@	23.50@	22.75@	21.50@	20.50@	19.00@	18.00@	17.00@	16.50@
	v. 355-date	49.75	32.50@	31.00@	30.00@	28.00@	26.00@	25.00@			
Northwestern (2nd)		39.00	26.50@	25.50@	23.00@	21.50@	21.00@	19.00@	18.00@	17.00@	16.00@
Pacific (2nd)	v. 1-482	29.00	26.50@	23.50@	22.75@	21.50@	20.50@	19.00@	18.00@	17.00@	16.00@
	v. 483-date	43.00	31.50@	30.00@	27.50@	26.50@	24.50@	23.75@	18.00@	17.00@	16.00@
Southeastern (2nd)		42.25	27.00@	25.00@	22.50@	21.50@	20.50@	19.00@	17.50@	17.00@	16.50@
Southern (2nd)	v. 1-335	29.00	26.50@	23.50@	22.75@	21.50@	20.50@	19.00@	18.00@	17.00@	16.50@
	v. 336-date	49.50	32.50@	31.00@	30.00@	28.00@	26.50@	25.00@			
Southwestern (2nd)		42.25	27.00@	25.00@	22.50@	21.50@	20.50@	19.00@	17.50@	17.00@	16.50@

FEDERAL

Federal Rules Decisions

Quantity of vols. to update Federal (2nd) & P. Supp.		1st Vol. needed	2nd-5th Vol.	6th-22nd Vol.	23rd-25th Vol.	26th-35th Vol.	36th-50th Vol.	51st-100th Vol.	101st-150th Vol.	151st-250th Vol.	251st-End Vol.
Federal (2nd)	v. 1-405	24.50	22.50@	21.00@	20.00@	19.00@	18.00@	17.00@	16.00@	15.00@	15.00@
	v. 406-date	31.25	23.00@	22.00@	21.50@	21.00@	20.50@	19.50@	19.00@	18.50@	18.00@
Federal Supp.	v. 1-294	24.50	22.50@	21.00@	20.00@	19.00@	18.00@	17.00@	16.00@	15.00@	15.00@
	v. 295-date	29.00	23.00@	22.00@	21.50@	21.00@	20.50@	19.50@	19.00@	18.50@	18.00@

U.S. Reporter

*Quantity of vols. to update U.S. Reporter		1st Vol. needed	2nd Vol.	3rd-5th Vol.	6th-10th Vol.	11th-17th Vol.	18th-28th Vol.	29th-54th Vol.	55th-125th Vol.
**U.S. Reporter		30.00	29.00	28.50@	28.00@	25.00@	23.50@	22.00@	18.75@

*Due to publishers' price variance - some of quantity fills noted have been averaged

**On U.S. Reporter some volumes after Vol. 79 consist of two or more books - compute update need based on "per book" analysis

1992-1993 MULTINOMAH COUNTY
PERSONAL PROPERTY VALUATION SCHEDULE
REVISED 06/08/92

1.0	1.1	2.0	2.2	3.0	4.0	5.0	6.0	7.0	8.0	8.8	9.0	9.2	YEAR PURCHASED												
3 YEARS	3 YEARS	4 YEARS	5 YEARS	5 YEARS	5 YEARS	8 YEARS	10 YEARS	12 YEARS	16 YEARS	15 YEARS	15 YEARS	15 YEARS													
.65	.71	.76	.75	.75	.76	.83	.83	.85	.88	.83	.65	.65	92												
.45	.20	.50	.60	.50	.60	.73	.76	.80	.83	.73	.59	.58	91												
.30	.15	.30	.47	.35	.30	.63	.66	.74	.79	.63	.57	.55	90												
BARBER & BEAUTY SHOP HANDTOOLS NON-COMMERCIAL VIDEO TAPE RECORDERS & CAMERAS	VIDEO CAMERAS	COMPUTERS (MINI) -MICRO -PERSONAL INCLUDES: -PRINTERS -MODEMS -PLOTTERS -CAD-CAM EQUIP. WORD PROCESSOR	JUXEBOXES MEDICAL & DENTAL HANDTOOLS RADIO & TV SERVICE EQUIPMENT HIGH TECH ELECTRONIC MED EQUIP -EXAMPLES ULTRASONIC MAGNETIC RESONANCE CAT-SCAN ELECTRONIC TEST EQUIPMENT TANNING BEDS COMMERCIAL PHOTO PROCESSING EQUIPMENT AUTO ENGINE ANALYZER PHONE SYSTEMS CELLULAR PHONES FACSIMILE (FAX)	COPY MACH RADIO TELEVISION BROADCAST ELECTRIC AUD/VIDEO EQUIPMENT DIES & MOLDS POINT OF SALE CASH REGISTER TERMINALS CALCULATORS	MAINFRAME COMPUTER EQUIPMENT INCLUDES: SYSTEM & MON-SYSTEM -EXAMPLES CPU'S BUSINESS STOR UNIT DISPLAY TERMINALS KEYBOARDS PRINTERS MODEMS KEYPUNCH COLLATORS ETC. BANKCARD CASH (ATM) MACHINES	POOLTABLE 1 HOUR PHOTO LAB DROPBOXES CONTAINERS PORTABLE RESTROOMS RETAIL CHECKOUT STAND SCANNER	MEDICAL ELECTRONIC EQUIP. I.E., ECG, EDO, EDO, DEFIBRILLATORS, CELL COUNTERS, BLOOD ANALYSIS, ULTRA-SOUND, BIO-FEEDBACK, PATIENT MONITORS, ETC.	TYPEWRITERS OFFICE EQUIP. BARBER & BEAUTY SHOP EQUIPMENT APARTMENT HOT/MOTEL FURNISHINGS RETL CHECK OUT STANDS GROC STORE FIXTURES & EQUIP. RESTAURANT FIXTURES & EQUIPMENT TAVERN FIXTURES & EQUIPMENT OTHER UN-LICENSED VEHICLES GOLF CARTS DATA PROC. FURNISHINGS STEREO PHOTO EQUIP MANUFACT'G EQUIPMENT PRINT EQUIP AIR CONDITION	BOWLING ALLEY EQUIP REFRIGERATED & FROZEN FOOD CASES, FREEZERS & WALK-IN COOLERS ALL SIGNS COMPRESSOR	OFFICE FURNITURE MEDICAL EQUIPMENT & FURNISHINGS X RAY MACHINE SERVICE GARAGE TOOLS SAFES SMALL HANDTOOLS MOVIE THEATRE EQUIPMENT LIFT TRUCKS, FORKLIFTS, & PALLET TRUCK SHELVING CONTRACTORS ALARM SYSTEM SECURITY & FIRE PROTECTION EQUIPMENT COMMERCIAL SEWING EQUIPMENT	VENDING MACHINES BAGGAGES CONPACTION EQUIPMENT CRAWLER LOADERS CRAWLER TRACTORS HYDRAULIC EXCAVATORS MOTOR GRADERS SCRAPERS SWEEPERS BOOMS TRACTORS LOADERS WHEEL LOADERS WHEEL TRACTORS	HEAVY CONSTR. EQUIPMENT BACKHOES DELIMBER FELLA BUCKER FORWARDER LOG LOADER LOG STACKER SKIDDER SKID STEER LOADER FLAM BUSTER TREE HARVESTER YARDER													
													.20	.39	.30	.25	.10	.56	.59	.68	.74	.56	.52	48	89
													.42	.45	.66	.42	.47	.43	87						
													.37	.39	.63	.37	.43	39	86						
													.30	.37	.60	.30	.41	36	85						
													.33	.44	.57	.30	.37	34	84						
													.30	.39	.54	.30	.38	32	83						
													.34	.61	.26	.38	33	82							
													.30	.46	.25	.39	33	81							
													.41	.26	.39	34	80								
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D.H. & L. MONT 18

1992 CONFIDENTIAL PERSONAL PROPERTY RETURN (ORS 308.290)

Filing Deadline: July 15, 1992

PENALTY Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

Account Number

Code Area

AD 1,3,4

OK to file AD method but must have sch 5 total from previous yr.

Even If You Have No Taxable Property You Must Still Sign The Taxpayer's Declaration And File This Return.

05 2550

FOR ASSESSOR'S USE ONLY

1. Leased or Rented Property	
2. Noninventory Supplies	
3. Floating Property	
4. Libraries	
5. All Other Property	
6. Total True Cash Value	
7.	
8. Late Filing Penalty	

Make mailing address corrections above if necessary. Date changed _____

This Return is Subject to Audit

LOCATION OF PERSONAL PROPERTY ON JULY 1

File a separate return for each tax code area (or location). Attach separate listing if needed.

Personal Property Location (street address)

TAXPAYER'S DECLARATION

Under the penalties of false swearing in ORS 305.990(4), I declare that I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control, which was in this county as of 1:00 a.m., July 1 has been reported.

Name of Person Signing Return (please print)

Date business originated in county

Type of Business

Signature of Person Responsible for Return

Title

X

Name of Firm/Owner

Was a return filed last year? YES NO

Assumed Business Name of Firm Assessed

PERSONAL PROPERTY TO REPORT? (Complete this section)

When if you have no taxable personal property, you must still sign the taxpayer's declaration at right and file this return.

If property has been sold, enter date of sale

Name of New Owner

Address

Phone No.

Address

THIS RETURN BEING FILED FOR:

- An Individual A Partnership (No. of persons _____)
 A Corporation A Limited Partnership

List name and address of each individual, partner, or registered agent. (You may attach a separate list).

If no taxable property for reasons other than sale, enter full explanation:

SCHEDULE 1 — LEASED OR RENTED PERSONAL PROPERTY (Do not report real property or owned equipment)

1 Name and Address of Second Party Involved In Lease /Rent Agreement	2 Identification (Include model year)	3 Who files return	4 Who pays taxes	5 AMOUNT OF LEASE / RENT		7 Date Agreement Began	8 Length of Agreement	9 Original Cost Each	10 NO.	11 Owner's Opinion of Market Value		13 Assessor's RMV (Leave blank)
				5 Mo.	6 Yrly.					11 EACH	12 TOTAL	
Schedule 1 items are reported on separate attachments, check here: <input type="checkbox"/>										Schedule 1 TOTAL: (Include Attachments)		

SCHEDULE 2 — NONINVENTORY SUPPLIES

REPORT AT COST					6 Owner's Opinion of Market Value	7 Assessor's RMV (Leave Blank)
1 General Office Supplies	2 Maintenance Supplies	3 Operating Supplies	4 Spare Parts	5 Other Noninventory Supplies		
Schedule 2 items are reported on separate attachments, check here: <input type="checkbox"/>					Schedule 2 TOTAL: (Include Attachments)	

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

IMPORTANT: SEE ATTACHED INFORMATION AND INSTRUCTIONS

Return all forms mailed to you except instructions

SCHEDULE 3		FLOATING PROPERTY - HOUSEBOATS, BOATHOUSES AND COMBINATIONS	
REGISTRATION NO. _____	OWN. <input type="checkbox"/> FEE SIMPLE <input type="checkbox"/> CONTRACT _____	DATE PURCHASED _____	
EXACT MOORAGE LOCATION _____		PURCHASE PRICE _____	
OTHER VESSELS		DOES THIS VESSEL PLY THE HIGH SEAS <input type="checkbox"/> YES <input type="checkbox"/> NO	
REGISTRATION NO. _____	NAME OF VESSEL _____	DATE PURCHASED _____	
PRIMARY MOORAGE _____		PURCHASE PRICE _____	
LENGTH OF VESSEL _____	TYPE OF FISHING OR ACTIVITY _____		
If Schedule 3 items are reported on separate attachments, check this box: <input type="checkbox"/>		Schedule 3 Total _____	(Include Attachments)

SCHEDULE 4		PROFESSIONAL LIBRARIES						
1	2	3	4	5	6	7	8	9
TYPE OF LIBRARY	TITLE OF BOOK OR SET	IF SET, IS IT COMPLETE		NUMBER OF VOLUMES	COST WHEN PURCHASED	OWNER'S OPINION OF MARKET VALUE		ASSESSOR'S T.C.V. (LEAVE BLANK)
		YES	NO			EACH	TOTAL	
USE THIS FORMAT AND REPORT ON SEPARATE SHEET.						Schedule 4 Total _____	(Include Attachments)	

SCHEDULE 5		ALL OTHER TAXABLE PERSONAL PROPERTY	
not reported on Schedules 1, 2, 3 and 4 (if more space is needed, attach listing giving same detail)			
SMALL HAND TOOLS (Indicate Type) <input type="checkbox"/> Barber and Beauty Shop <input type="checkbox"/> Service Garage <input type="checkbox"/> Medical <input type="checkbox"/> Construction/Logging <input type="checkbox"/> Radio and T.V. Shop <input type="checkbox"/> Landscape <input type="checkbox"/> Dental <input type="checkbox"/> Other _____			OWNER'S OPINION OF MARKET VALUE ASSESSOR'S T.C.V. (LEAVE BLANK)
Report value of all small hand tools as a lump sum ----->			

1	2	3	4	5	6	7	8	9	
ITEM OF PROPERTY	IDENTIFICATION (MANUFACTURER OR SERIAL NO.)	MODEL YEAR	YEAR PURCHASED	COST WHEN PURCHASED		NO.	OWNER'S OPINION OF MARKET VALUE		ASSESSOR'S T.C.V. (LEAVE BLANK)
				EACH	TOTAL		EACH	TOTAL	
990 ADDITIONS:									
100gal diesel fuel storage tank with pump	#0732728 90	6	90		2297				
Total:				\$ 2297					
no deletions Be sure to write in if taxp forgets									
IMPROVEMENTS ON FEDERAL LANDS, MINING CLAIMS, ETC., WHICH FINAL PROOF HAS NOT YET BEEN MADE.									
LOCATION: Township _____ Range _____ Section _____									
Schedule 5 items are reported on separate attachments, check this box: <input type="checkbox"/>						Schedule 5 Total _____	(Include Attachments)		

Submit your original return and attachments to your county assessor. Keep a photocopy and the attached instructions for your records.

IMPORTANT: SEE ATTACHED INFORMATION AND INSTRUCTIONS
Return all forms mailed to you except instructions

SCHEDULE 3 FLOATING PROPERTY - HOUSEBOATS, BOATHOUSES AND COMBINATIONS

REGISTRATION NO. _____ OWN. FEE SIMPLE CONTRACT _____ DATE PURCHASED _____
 EXACT MOORAGE LOCATION _____ PURCHASE PRICE _____

OWNER'S OPINION OF MARKET VALUE	ASSESSOR'S T.C.V. (LEAVE BLANK)

ALL OTHER VESSELS

DOES THIS VESSEL PLY THE HIGH SEAS YES NO
 REGISTRATION NO. _____ NAME OF VESSEL _____ DATE PURCHASED _____
 PRIMARY MOORAGE _____ PURCHASE PRICE _____
 LENGTH OF VESSEL _____ TYPE OF FISHING OR ACTIVITY _____ (Include Attachments)

If Schedule 3 items are reported on separate attachments, check this box: Schedule 3 Total

SCHEDULE 4 PROFESSIONAL LIBRARIES

1 TYPE OF LIBRARY	2 TITLE OF BOOK OR SET	3 IF SET, IS IT COMPLETE		4 NUMBER OF VOLUMES	5 COST WHEN PURCHASED	7 OWNER'S OPINION OF MARKET VALUE		9 ASSESSOR'S T.C.V. (LEAVE BLANK)
		YES	NO			EACH	TOTAL	

USE THIS FORMAT AND REPORT ON SEPARATE SHEET. Schedule 4 Total (Include Attachments)

SCHEDULE 5 ALL OTHER TAXABLE PERSONAL PROPERTY

not reported on Schedules 1, 2, 3 and 4 (if more space is needed, attach listing giving same detail)

SMALL HAND TOOLS (Indicate Type)
 Barber and Beauty Shop Service Garage Medical Construction/Logging
 Radio and T.V. Shop Landscape Dental Other _____
 Report value of all small hand tools as a lump sum _____

OWNER'S OPINION OF MARKET VALUE
 ASSESSOR'S T.C.V. (LEAVE BLANK)
 4,000

1 ITEM OF PROPERTY	2 IDENTIFICATION (MANUFACTURER OR SERIAL NO.)	3 MODEL YEAR	4 YEAR PURCHASED	5 COST WHEN PURCHASED		6 NO.	7 OWNER'S OPINION OF MARKET VALUE		9 ASSESSOR'S T.C.V. (LEAVE BLANK)
				EACH	TOTAL		EACH	TOTAL	
Compressor		7	1989	667	667				
TELEPHONE SYSTEM		3	1988	1500	1500				
GAS ANALYZER		2.2	1988	2850	2850				
INJECTOR TESTER		6	1987	232	232				
GAS ANALYZER		2.2	1987	300	300				
ENGINE SCOPE		2.2	1987	5253	5253				
TOOLS - BRAKE LATHE		8	1989	5155	5155				
TOOL BOX		8	1987	1688	1688				

IMPROVEMENTS ON FEDERAL LANDS, MINING CLAIMS, ETC., WHICH FINAL PROOF HAS NOT YET BEEN MADE. LOCATION: Township _____ Range _____ Section _____

If Schedule 5 items are reported on separate attachments, check this box Schedule 5 Total (Include Attachments)

FAMILIAN N.W., INC.
 ACCOUNT # P-04058560-00
 SCHEDULE 5 ATTACHMENT

DATE ACQUIRED	QUANTITY	DESCRIPTION	COST	MARKET VALUE
1980	1	MICROFILM EQUIPMENT	27,630.00	1,000.00
1983	1	RACKS & BINS	21,460.53	5,000.00
1983	1	REBUILT CLARK FORKLIFT	6,850.00	1,500.00
1983	1	RACKS & BINS	22,407.50	5,000.00
1984	1	WAREHOUSE SCALE	2,625.00	2,625.00
1985	1	RACKS & BINS	70,507.66	15,000.00
1985	9	(9) SIDECHAIRS	2,097.00	500.00
1987	7	DESKS	2,555.00	500.00
1987	1	RACKS & BINS	6,052.00	1,500.00
1987	3	PANAFAX	5,952.00	1,500.00
1987	14	SHARP CALCULATORS	1,316.00	300.00
1987	1	NEC 2400 TELEPHONE SYSTEM	58,950.00	15,000.00
1987	7	UNITED CHAIRS	693.00	100.00
1987	1	STEEL CASE OFFICE FURN	32,488.00	1,500.00
1988	5	IBM PC'S & PRINTERS	16,715.00	10,000.00
1988	1	NW 2-WAY RADIO	1,199.00	500.00
1988	1	NEC TELEPHONE ADDITIONS	5,544.00	3,000.00
1988	1	ADDRESSOGRAPH PLATE MAKING MAC	6,836.00	3,000.00
1988	1	PANAFAX UF250 FAX	5,136.00	2,000.00
1988	1	STEELCASE WORKSTATION	2,447.00	1,500.00
1988	4	HON CHAIRS	980.00	400.00
1988	1	'75 MITSUBISHI FORKLIFT	3,000.00	2,000.00
1988	1	UPS MAILING SYSTEMS	2,900.00	1,500.00
1988	1	'88 TCM FORKLIFT	15,654.00	10,000.00
1988	4	30'X72' DESKS	3,844.00	2,000.00
1988	1	RACKS & BINS	9,773.00	5,000.00
1988	1	FILE CABINET	236.00	100.00
1988	1	STEELCASE PANELS	1,609.00	800.00
1989	1	COMPUTER FURNITURE	3,180.00	2,500.00
1989	1	MITSUBISHI FORKLIFT	18,431.00	13,000.00
1989	1	PALLET JACK	1,107.00	500.00
1989	1	DDCC 5053 COMPUTER	2,073.00	1,000.00
1989	1	MITSUBISHI FORKLIFT (USED)	3,000.00	2,000.00
1989	1	IBM 5256 COMPUTER	2,950.00	1,500.00
1989	1	MITSUBISHI FORKLIFT (USED)	3,100.00	2,000.00
1989	1	EPSON DFX-5000 PRINTER	1,605.00	800.00
1989	1	MITSUBISHI FORKLIFT	14,392.00	11,000.00
1989	1	IBM COMPUTER	2,445.00	1,000.00
1989	1	RACKS & BINS	3,478.00	1,500.00
1989	1	DDCC 5053 COMPUTER	2,087.00	1,000.00
1989	1	MITSUBISHI FORKLIFT	14,392.00	11,000.00
1989	1	TOYOTA FORKLIFT (USED)	10,000.00	7,000.00
1989	14	DISPLAY STATIONS	23,081.00	7,000.00
1989	1	MITSUBISHI FORKLIFT	14,392.00	11,000.00
1989	1	COMPUTER NEST MOUNT	3,273.00	1,500.00
1989	1	MITSUBISHI FORKLIFT	17,831.00	12,000.00
1989	10	NBS PRINTERS	1,494.00	700.00
1989	1	12 WAY RADIO	1,358.00	500.00

Arrow Date acq wired, COST
Cross out cents

1989	1	FURNITURE	18	4,524.00	2,000.00
1989	1	MITSUBISHI FORKLIFT	18	14,392.00	11,000.00
1989	1	PANAFAX	13	1,495.00	500.00
1989	1	DDCC 5053 COMPUTER	12	2,073.00	1,000.00
1989	1	RACKS & BINS	16	10,725.00	7,000.00
1989	1	DATACARD MODEL 130	12	9,995.00	5,000.00
1989	1	DDCC 5030 COMPUTER	12	1,500.00	700.00
1989	1	IBM COMPUTER	12	2,993.00	1,500.00
1989	2	DESKS	18	1,436.00	700.00
1989	1	IHP LASERJET PRINTER	12	1,739.00	800.00
1989	1	MITSUBISHI FORKLIFT	18	14,392.00	11,000.00
1989	1	COMPUTER ATTACHMENTS	12	7,980.00	4,000.00
1989	1	UPS CONECTIONS	16	3,125.00	1,000.00
1989	1	DDCC 5053 COMPUTER	12	2,108.00	1,000.00
1989	1	PANAFAX	13	1,495.00	500.00
1989	1	DDCC 5053 COMPUTER	12	2,087.00	1,000.00
1990	2	COMPUTER PRINTERS	12	1,625.00	1,000.00
1990	1	NEST MOUNTED MODEMS	12	36,966.00	30,000.00
1990	6	DISPLAY STATIONS	16	4,541.00	3,000.00
1990	1	MAGNETIC STORAGE CONTAINER	15	3,400.00	2,000.00
1990	1	WORKSTATIONS	16	7,307.00	5,000.00
1990	1	IBM 3460-A1	12	2,935.00	2,000.00
1990	1	MAILING MACHINE	16	4,900.00	3,000.00
1990	1	IBM 3460-B1	12	3,175.00	2,000.00
1990	1	KONICA 6090 COPIER	12	13,200.00	10,000.00
1990	1	IBM PRINTER 4224-01	12	3,426.00	2,500.00
1990	1	ROOM DIVIDERS	16	2,802.00	500.00
1990	1	DECISION DATA PRINTER	12	19,006.00	15,000.00
1990	33	DESKS	18	11,037.00	8,000.00
1990	1	CONTINUOUS FORM FEED	16	3,665.00	2,500.00
1990	1	OFFICE PANEL SYSTEM	16	24,693.00	20,000.00
1990	1	IBM 3460-A1	12	2,935.00	2,000.00
1990	24	BOOKCASES	18	4,241.00	3,000.00
1990	1	IBM REMOTE CONTROLLER	12	5,350.00	4,000.00
1990	1	MITSUBISHI FORKLIFT (USED)	18	5,000.00	4,000.00
1990	26	COMP DISP STATIONS	16	25,324.00	15,000.00
1990	1	UNINTERRUPTED POWER SUPPLY	16	28,245.00	20,000.00
1990	1	IBM 3460-B1	12	3,175.00	2,000.00
1990	1	MITSUBISHI FORKLIFT FGC215	18	14,514.00	12,000.00
1990	1	MITSUBISHI FORKLIFT FG25	18	18,124.00	15,000.00

~~812,770.69~~

413,525.00

*Cross out Totals
in Columns used*

Q

Example 23

Summary
Filing

AD 2

PACIFIC MOLASSES COMPANY
333 MARKET STREET, SUITE #1500
SAN FRANCISCO, CALIFORNIA 94105

PORTLAND, OREGON

	<u>Year Acquired</u>	<u>Cost</u>	
Furniture & Fixtures	1986	5,794	
	1989	5,378	
		11,172	Cross-out totals
Machinery & Equipment	Prior <u>(76)</u>	167,167	Cross out yrs not used
	1976	0	
	1977	5,250	
	1986	120,544	
	1988	6,593	
	1989	62,230	
	1990	69,191	
	<u>\$430,975</u>		
Total Machinery & Equipment		<u>442,147</u>	

If yrs are in order, use next lowest yr. for Prior

10

*Added
P-11-04412-00
P-11-09519-00*

ID	OLD	NEW	NET-CHG
P-11-04412-00	V00 92 CL=05 OLD=	NEW= 1,470	NET-CHG= 1,470
P-11-09519-00	V00 92 CL=02 OLD=	NEW= 1,500	NET-CHG= 1,500
	V00 92 CL=05 OLD=	NEW= 1,870	NET-CHG= 1,870
P-11-14904-00	V00 92 CL=02 OLD=	NEW= 200	NET-CHG= 200
	V00 92 CL=05 OLD=	NEW= 1,750	NET-CHG= 1,750
P-11-14920-00	V00 92 CL=05 OLD=	NEW= 16,610	NET-CHG= 16,610
P-11-15600-00	V00 92 CL=02 OLD=	NEW= 500	NET-CHG= 500
	V00 92 CL=05 OLD=	NEW= 31,040	NET-CHG= 31,040
P-11-19300-05	V00 92 CL=05 OLD=	NEW= 2,750	NET-CHG= 2,750
P-11-19400-01	V00 92 CL=05 OLD=	NEW= 8,100	NET-CHG= 8,100
P-11-24703-01	V00 92 CL=05 OLD=	NEW= 26,380	NET-CHG= 26,380
P-11-25202-00	V00 92 CL=02 OLD=	NEW= 30	NET-CHG= 30
	V00 92 CL=05 OLD=	NEW= 2,480	NET-CHG= 2,480
P-11-25211-00	V00 92 CL=04 OLD=	NEW= 200	NET-CHG= 200
	V00 92 CL=05 OLD=	NEW= 2,020	NET-CHG= 2,020
P-11-35203-00	V00 92 CL=02 OLD=	NEW= 500	NET-CHG= 500
	V00 92 CL=05 OLD=	NEW= 2,590	NET-CHG= 2,590
P-11-52925-00	V00 92 CL=02 OLD=	NEW= 1,400	NET-CHG= 1,400
	V00 92 CL=05 OLD=	NEW= 13,610	NET-CHG= 13,610
P-11-54533-00	V00 92 CL=02 OLD=	NEW= 730	NET-CHG= 730
	V00 92 CL=05 OLD=	NEW= 23,740	NET-CHG= 23,740
P-11-56341-00	V00 92 CL=05 OLD=	NEW= 5,610	NET-CHG= 5,610
P-11-74630-00	V00 92 CL=05 OLD=	NEW= 4,890	NET-CHG= 4,890
P-11-74620-03	V00 92 CL=02 OLD=	NEW= 50	NET-CHG= 50
	V00 92 CL=05 OLD=	NEW= 2,140	NET-CHG= 2,140

61-% ← % diff from last yr.

Example 24

Filing Deadline: July 15, 1992

PENALTY

Penalty for late filing of personal property return is \$1 for each \$1,000 (or fraction) of assessed value but not less than \$10 and not more than \$250. (ORS 308.295)

Account Number	Code Area
-05-41120-00	001
2-99220-3370	AD 2

SECOND GENERATION INC
DBA CHECKERED FLAG
TAVERN II
7483 SE 82ND AVE
PORTLAND, OREGON 97266

Make mailing address corrections above if necessary. Date changed _____
This Return is Subject to Audit

LOCATION OF PERSONAL PROPERTY ON JULY 1

File a separate return for each tax code area (or location). Attach separate listing if needed.

Personal Property Location (street address)
7483 SE. 82ND AVE.

Date business originated in county _____ Type of Business TAVERN

Was a return filed last year? YES NO

Even If You Have No Taxable Property You Must Still Sign The Taxpayer's Declaration And File This Return.

RETAIL TAVERN
7483 SE 82ND AV
PORTLAND, OREGON
TEL 327 346 70 1S 2E

02 E 300 05 F 172

FOR ASSESSOR'S USE ONLY

1. Leased or Rented Property	
2. Noninventory Supplies	
3. Floating Property	
4. Libraries	
5. All Other Property	
6. Total True Cash Value	
7.	
8. Late Filing Penalty	

TAXPAYER'S DECLARATION

Under the penalties of false swearing in ORS 305.990(4), I declare that I have examined this return and all attachments. All statements made are true. To the best of my knowledge, all taxable personal property I own, possess, or control, which was in this county as of 1:00 a.m., July 1 has been reported.

Name of Person Signing Return (please print)
CONNIE J. KREZO

Signature of Person Responsible for Return _____ Title PRESIDENT

Name of Firm/Owner
SECOND GENERATION, INC.

Assumed Business Name of Firm Assessed
CHECKERED FLAG TAVERN II

Address 7483 SE. 82ND AVE Phone No. 771-1494

THIS RETURN BEING FILED FOR:

An Individual A Partnership (No. of persons _____)

A Corporation A Limited Partnership

List name and address of each individual, partner, or registered agent. (You may attach a separate list).

PERSONAL PROPERTY RETURNS WITH PROBLEMS

- NEW LOCATION - needs new account number.
- OWNER CHANGE - should a statement be mailed out to the new owner?
- SCHEDULE 5 IS BLANK.
- SCHEDULE 5 IS INCOMPLETE. *Mkt only*
- OTHER: _____

It report real property or owned equipment)

Date Agreement Began	Length of Agreement	Original Cost Each	NO.	Owner's Opinion of Market Value		Assessor's RMV (Leave blank)
				11 EACH	12 TOTAL	
OPEN	UNKNOWN					
OPEN	UNKNOWN					
Schedule 1 TOTAL: (Include Attachments)						

Spare Parts	5 Other Noninventory Supplies	6 Owner's Opinion of Market Value	7 Assessor's RMV (Leave Blank)
		300 ⁰⁰	
Schedule 2 TOTAL: (Include Attachments)			300 ⁰⁰

a photocopy and the attached instructions for our records.

Example 25

5
Clerk

H AW3220 062492 173615 00126

REPORT NBR R152-AW32-01
DATE RUN 06/24/92

N A L A P P L Y R E P O R T
FOR BATCH NBR 6224 06/23/92

1992 VALUES

PAGE 126
A&T SYSTEM

ACCOUNT NBR VOUCHER CODE YR

MESSAGE

P-11-04412-00 A54 92
MSG

								92-6224				OLD		
								(29)				NEW		
STA	CS=	N	FS=	AC=	NT=	SC=	FI=	D	OM=	WN=	AV=	DV=	L/C=889	OLD
	CS=		FS=	AC=	NT=	SC=	FI=	F	OM=	WN=	AV=	DV=	L/C=	NEW
	(41)	(42)	(43)	(44)	(45)	(46)	(47)			(48)	(51)	(49)	(68)	
BUS	OFFICE					2				R667707330				OLD
						2								NEW
	(30)					(31)	(32)	(33)		(34)		(35)		

P-11-09519-00 A54 92
MSG

								92-6224					OLD	
								(29)					NEW	
STA	CS=	N	FS=	AC=X	NT=	SC=	FI=	D	OM=	WN=	AV=	DV=	L/C=889	OLD
	CS=		FS=	AC=	NT=	SC=	FI=	F	OM=	WN=	AV=	DV=	L/C=	NEW
	(41)	(42)	(43)	(44)	(45)	(46)	(47)			(48)	(51)	(49)	(68)	
BUS	OFFICE PUBLISHING					2				R667705620				OLD
						2								NEW
	(30)					(31)	(32)	(33)		(34)		(35)		

P-11-14904-00 A54 92

OWN	FIDUCIARY MANAGEMENT							SERVICES OF OREGON INC					OLD	
	FIDUCIARY MANAGEMENT							SERVICES INC					NEW	
	(01)									(20)	(22)			

ML1														OLD
	(02)													
ML2	319 SW WASHINGTON ST #704							PORTLAND, OREGON		97204				OLD
	(03)							(04)		(05)				

MSG

								92-6224					OLD	
								(29)					NEW	
STA	CS=	FS=	AC=	NT=	SC=	FI=	D	OM=	WN=	AV=922187	DV=	L/C=889	OLD	
	CS=	FS=	AC=	NT=	SC=	FI=	F	OM=	WN=	AV=	DV=	L/C=	NEW	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)		(48)	(51)	(49)	(68)		
BUS	OFFICE					2			R667705650				OLD	
						2							NEW	
	(30)					(31)	(32)	(33)		(34)		(35)		

P-11-14920-00 A54 92

MSG

								92-6224					OLD	
								(29)					NEW	
STA	CS=	N	FS=	AC=X	NT=	SC=	FI=	D	OM=	WN=	AV=	DV=	L/C=889	OLD
	CS=		FS=	AC=	NT=	SC=	FI=	F	OM=	WN=	AV=	DV=	L/C=	NEW
	(41)	(42)	(43)	(44)	(45)	(46)	(47)			(48)	(51)	(49)	(68)	
BUS	OFFICE INSURANCE					2			R667705650				OLD	
						2							NEW	
	(30)					(31)	(32)	(33)		(34)		(35)		

Example 26

PAI
applying

Example 27

C

FLOATING PROPERTIES

DISCOVERY

DOR Finding (pg. 3, item 4) Recommendation (pg 26)
No tracking system exists for property changes.
Director should implement ... annual discovery program
for floating homes.

RESPONSE:

Discovery or "tracking" methods have been in place for several years. The existing system was refined and enhanced in 1991/92.

EXAMPLES:

MOORAGE REPORTS: A printout of owners and property locations is sent each year to moorage owners requesting data update. (See Document 1 and accompanying letter Document 2).

MARINE BOARD REPORT: Annually requested from the Oregon State Marine Board by the county appraiser. Coded by county, the report provides marine board number, owner's name and mailing address. (Note: Situs is not recorded.) (See Document 3).

DISCOVERY FORM: In 1991, the county initiated a new discovery program. The most recent 100 marine board numbers were cross-referenced to county records. Numbers omitted from county records prompted Discovery Letters which were sent to appropriate homeowners requesting additional information including specific situs. (See Document 4) The ongoing program was particularly successful in locating new construction and recent arrivals to the county.

In addition, computer printouts of accounts are currently run by both county account number and marine board number, which enables improved cross-referencing. Because these lists are shared with the Marine Board, they provide a reciprocal method of discovery for the Marine Board itself.

ON-SITE OBSERVATION: Part-time clerical support was provided to the Floating Property section in 1991. Although only 50% of the appraiser's time is allocated to floating property, the clerical support has permitted more field time and, hence, improved discovery.

PERSONAL PROPERTY SUPPLEMENT, 1992: In an attempt to track property improvements, the county designed a request form for information regarding remodeling, float repair, additions or acquisitions of floating properties during the past five years. Timely returns reveal a surprising degree of compliance with the request. (See Document 5).

MARKET DATA FORM: Forms are supplied to field professionals, including realtors, title companies and loan officers, as well as to principals involved in a given transaction. Among other data requested, the forms provide a record of ownership and location changes. Although the county has actively used such forms since 1989, they were revised in 1991 to include greater transaction detail. They were modelled in part after sales confirmation forms utilized by the Sales Ratio Department. (See Document 6)

COLUMBIA COUNTY FLOATING PROPERTIES: Multnomah and Columbia counties regularly share information both to locate properties which may have relocated from one of the counties and to assemble cost and market data.

REAPPRAISAL

DOR Finding (pg.3, item 4)

Approximately 85% of homes have not been reappraised for 10 years.

RESPONSE

The county acknowledges limited reappraisals between 1984-1988 because of rapid staff turnovers. A reappraisal plan has been in effect since 1988. Records indicate that 70% - 75% is a more accurate estimate of reappraisals needed for all Floating Property types up to 1991. (See Document 7 for breakdown of account types and completed appraisal projects. These numbers do not include individual new construction or new arrivals to the county.)

25% were reappraised 1988 - 1991

18% were reappraised 3/91 - 6/92

—

43%-Percentage of floating property accounts reappraised since 1988.

DOR Finding (pg 9 mid-page) and Recommendation (pg 16).
No pre-appraisal setup has been established.
(Floating properties) are more appropriately appraised
in a similar manner to single-family residential property.
...recommend the director...transfer the responsibility
for valuing these properties to the Residential Section.

RESPONSE

A pre-appraisal setup does exist for Floating Properties,
albeit modified to the parameters of floating property
appraisal methodology and to staffing needs.
The methodology used is nearly identical to that used
for valuing single-family residences on land.

EXAMPLES:

METHODOLOGY: The Market-related cost approach is used. Market
comparables are usually recorded on the back of the appraisal card.
(See Document 8). A complete market data analysis is conducted for
appeals to the B.O.E. and the D.O.R.

Conformity to residential building classifications and
methodology has been attempted through meetings with Resi-
dential Department supervisors and appraisers. Differences
have been maintained because of float construction, the
unique character of Combos, Boathouses and Tenders, and the
lack of building codes regarding floating properties in
general. The continuing attempt towards uniformity was
communicated to the DOR auditor during a follow-up telephone
call.

MARKET DATA: Data has been methodically assembled since 1989
using the market data forms as described above. In 1991, this
data was sorted by type and size enabling more efficient use
by the appraiser. (See Document 9) Such data is supplemented
by the use of the RMLS, the ongoing collection of newspaper
advertisements regarding floating properties, and by a
working relationship with realtors, title companies and finan-
cial institutions.

CHARTS: As moorages are reappraised, charts showing the
configuration of each moorage are drawn to facilitate
proper identification and location of sales within the moorage.
(See Document 10).

ANALYSIS OF NEW CONSTRUCTION AND DEVELOPMENT OF LOCAL COST MODIFIER: Although the method used is similar to that developed for residential properties on land, the available sample of confirmed construction projects is very limited. (See Document 11). New construction data is checked by comparison to sales of relatively new properties; increased use of appraisal judgement is required of the appraiser.

CLASS BENCHMARKS: (See Document 12)

CYCLE

DOR Recommendation: (pg. 16)

The director must ... bring all floating home properties within cycle.
The director must crosstrain appraisers in floating home appraisal.

RESPONSE

No cycle for floating properties has been mandated by state law or directive. A county generated reappraisal plan is in effect.

In theory, crosstraining is an admirable goal. In practice, however, such training does not appear feasible at this time. It should be noted that the only Personal Property appraiser who handles floating properties also is assigned to handle over 1200 specialty business accounts called "Distributed Property," requiring approximately 50% of available time.

REMODELS AND NEW CONSTRUCTION

DOR Finding and Recommendation (pg 26)

...Marine Board sends the county list of new licenses issued for new construction.

No tracking system exists to identify changes in the properties.

Extensive remodels have not been reflected on tax roll. (notes DOR example 5).

Director should implement...annual discovery program.

RESPONSE

The Marine Board does not track new construction, remodels or additions in granting its titles and registration plates. (For a fuller discussion of its procedures see Document 13.)

Regarding changes to properties, the county acknowledges the challenge of tracking and recording changes without the availability of pertinent law and enforcement. (See Appraisal Challenges, pg. 6)

Despite this handicap, the county has instituted its own discovery program through the use of the Personal Property Supplement and the Market Data Form as detailed on page 2.

Moreover, the county currently utilizes the Omitted Property statute to add rebuilt structures, major remodels and additions to the tax roll. Details of this program are reported on a monthly basis to the Personal Property supervisor. (See Document 14 for examples.)

To assist in dating the changes to these properties, the county appraiser uses the Marine Board as a resource on a case-by-case basis. The original Marine Board applications requested details regarding a property including float size and room description. As properties change hands newer property descriptions aid the appraiser in determining dates of such changes. (Unfortunately, current applications omit much of this useful data.)

DOR Example 5: RE: Account #P12-00110-46. The example provided by the audit does not appear to illustrate a property or remodelling effort omitted from the tax rolls. The account has been assessed since 1982 (built 5/81). A physical review of the property by the Floating Property appraiser and subsequent conversation with the owner indicate minor maintenance and possible updating to the kitchen and carpeting. Structural changes to the exterior include only the enclosure of a small second floor balcony. An auditing error seems to exist regarding this example. The audit revealed that this property had changed its location within the moorage. This information had been recorded, however, on the computer record. Finally, the property occupying the former location of the example property was also examined. No significant changes were noted.

An annual discovery program exists and is discussed on pages 1 and 2.

FLOATING PROPERTY APPRAISAL CHALLENGES

1. No law currently requires a permit or other notification to any government agency regarding the relocation of floating property.

RESULT: The county has had to develop its own imperfect discovery methods and can only request needed information. The lack of needed laws in this area may be reflected in the audit's comments that the county lacks a "tracking" system.

2. Sale transactions of floating property are not required to be recorded in contrast to real property transactions. Transactions are frequently conducted without the services of a professional title company or realtor.

RESULT: Sale data is incomplete and potentially inaccurate. The appraiser must attempt to confirm the data from several different sources.

3. Because of the perceived "personal" nature of the structures, builders are frequently hesitant to provide cost data regarding specific projects for fear of loss of client confidence. Homeowners, too, are naturally circumspect. ORS 308.316 "Examining witnesses, books and records" may be of some use in this area, but thus far has been used for business property only. (See Document 15.)

RESULT: As with sales data, cost information is imperfect and incomplete.

4. Laws regarding the Oregon Marine Board registration lack enforcement. Although the Marine Board staff is notable for its dedication, limited resources prevent any public education or enforcement of its registration laws. The county appraiser is frequently the only official in the field to suggest compliance with these laws.

RESULT: The situation limits the use of the Marine Board as a resource for the county. It also increases problems of property identification.

5. Floating property accounts include homes, combos (combination houseboats/boathouses), boathouses, offices, restaurants and commercial vessels. Although the appraisal methodology can most easily be compared to that used for single-family residences, significant differences exist and must be maintained.

RESULT: Market samples spread over several building classifications are necessarily small and do not lend themselves to statistical analysis. Average market time often greatly exceeds that of residences on land. Locational differences within the same moorage can be significant. The appraisal of these properties requires the appraiser to become very familiar with this specialized market, making cross training difficult.

Compiled by Carol Zurawski, 7/20/92

*** MULTNOMAH COUNTY MOORAGE REPORT ***

LISTING OF FLOATHOUSES AND WATERCRAFT AS OF JANUARY 1, 1991

PERSON TO CONTACT FOR ADDITIONAL INFORMATION:

OWNER _____ PHONE _____

MANAGER _____ PHONE _____

ADDRESS (PLEASE CORRECT)
MOORAGE SPACE

TYPE OF WATERCRAFT
NAME OF OWNER
MAIL ADDRESS

PLEASE CORRECT OR INDICATE SAME
NEW OWNER OR SPACE FOR 1-1-91

250 340 N TOMAHAWK ISLAND DR HOUSEBOAT NO MB#
P12-00750-14 TOMAHAWK IS HB MRGE HANSEN, DEL L
340 N TOMAHAWK IS DR
PORTLAND, OREGON
97217

OK

250 344 N TOMAHAWK ISLAND DR HOUSEBOAT #FH00452
P12-00750-31 TOMAHAWK IS HB MRGE BUSHMAN, ELDA C
~~540 N TOMAHAWK IS DR~~
PORTLAND, OREGON
97217

CARL WEIDNER, JR. OK
400 N. Tomahawk Isl. Dr.
Portland, OR 97217
286-7640
see letter in 4/91 - 41K New Reg

250 350 N TOMAHAWK ISLAND DR HOUSEBOAT #FH00877 & UT NO #
P12-00750-03 TOMAHAWK IS HB MRGE BECKER, EUGENE & SHIRLEY
350 N TOMAHAWK DR
PORTLAND, OREGON
97217

250 354 N TOMAHAWK ISLAND DR HOUSEBOAT #FH00756
P12-00750-64 TOMAHAWK IS HB MRGE DOTY, MARION PAT
~~854 N TOMAHAWK IS DR~~
PORTLAND, OREGON
97217

OK

LINDA HARRIS
250 NE Tomahawk Isl. Dr
Portland, OR 97217

250 370 N TOMAHAWK ISLAND DR HOUSEBOAT #FH00600
P12-00750-02 TOMAHAWK IS HB MRGE COLLINS, MARGO Y
370 N TOMAHAWK IS DR
PORTLAND, OREGON
97217

OK

250 374 N TOMAHAWK ISLAND DR HOUSEBOAT COMBO #C01055
P12-00750-32 TOMAHAWK IS HB MRGE PURINTON, PHILIP E
17511 SE EVERGREEN HWY
CAMAS, WA
98607

OK

31
356 N Tomahawk Isl. Dr
Tom. Isl. HBm
P12-00750-80 FCK 1992
see Lond. Pg.

Houseboat
JAMES/STEPHANIA TOWER
356 N. JAWITZKA AVE
Portland, OR 97217
LCC HELL 4/15/91

(New space
Hob just completed

1/15/91
James/Stephania Tower

Done



May, 1992

Dear Moorage Owner/Manager:

Each year Multnomah County requests your assistance in updating its records regarding owners and locations of floating properties within the county. Thank you very much for your assistance in the past.

As you kindly take the time to update this year's report, you will notice that our assessment date has been changed to July 1, 1992. Because we need the moorage reports returned well before that date, simply complete the report as of the time you receive it. In addition, if any other changes within the moorage are imminent please also record these with the anticipated date of the change. (For example, if tenant "A" has started to pay rent for a space but has yet to move in his houseboat, please note the tenant's name and mailing address as well as the anticipated date of his arrival.) We will check with you again after July 1 to review any subsequent changes.

The enclosed moorage report contains the county's current information: ownership, mailing address, type of floating property, Marine Board number, and the location of the property within the moorage. Please review each item of information. Record any changes in the column to the right, keeping in mind that partially completed properties are assessed.

For properties which have left the moorage, please indicate the approximate date of their removal and the intended new location of the properties.

After you have completed this report, please return it in the self-addressed envelope. Prompt filing of the report is necessary for our office to provide filing statements to your tenants. The individual Personal Property Statements are due July 15th to avoid a late filing penalty.

If you have any questions you can reach me by calling 248-3367.

Again, thank you very much for your assistance.

Sincerely,

Carol L. Zurawski
Property Appraiser
Multnomah County

*Moorage Report
accompanying
letter.*



MULTNOMAH COUNTY OREGON

DIVISION OF ASSESSMENT & TAXATION

DATE _____

NAME _____

ACCOUNT# _____

Handwritten notes:
Mullins
- 2000

1. ARE YOU IN POSSESSION OF, OR DO YOU OWN FLOATING PROPERTY IN MULTNOMAH COUNTY?
SUCH AS:

- A. HOUSEBOAT _____
- B. BOATHOUSE _____
- C. COMBO _____
- D. FLOAT ONLY _____
- E. OTHER _____

2. IF YOU DO OWN ONE OF THE ABOVE, PLEASE PROVIDE THE PROPER INFORMATION REQUESTED BELOW:

- A. WHERE IS YOUR PROPERTY LOCATED _____

- B. PREVIOUS LOCATION _____
- C. ORIGINAL DATE OF THIS LOCATION _____
- D. MARINE-BOARD NUMBER _____
- E. ARE YOU A SINGLE OR CO-OWNER _____
- F. DID YOU OBTAIN THE PROPERTY BY SALE OR OTHER MEANS _____
- G. DO YOU OWN MORE THAN ONE FLOATING PROPERTY IN MULTNOMAH COUNTY. IF SO PLEASE LIST OTHERS _____
- H. IF PROPERTY WAS OBTAINED BY SALE, PLEASE LIST THE SALE PRICE, DATE PURCHASED AND BROKER INVOLVED IN THE SALE: _____

WE WOULD APPRECIATE YOUR IMMEDIATE REPLY IN THESE MATTERS SO WE MAY BETTER SERVE YOU IN THE FUTURE. IF NONE OF THIS APPLYS TO YOU, PLEASE DISREGARD THIS LETTER.

THANK YOU

1992 CONFIDENTIAL PERSONAL PROPERTY RETURN:

FLOATING PROPERTY SUPPLEMENT

Floating Property Supplement 1992

Please report any floating property located within Multn supplement. (Floating property includes floating homes, boat houses, floating walks, docks, swim floats, and moorages, et structures are also to be reported. Do not include licensed plea personal use.)

After completing this supplement, please sign both the "Taxpayer's Declaration" on the main Personal Property Return and the bottom of this supplement. Then staple the supplement to the main return and file both by July 15.

Account No. [see Personal Property Return]	OR Marine Brd #	Date Purchased	Purchase price
P12-			

Ownership:

Fee simple Contract (contract holder: _____)

Exact moorage location including space # as of July 1,1992: _____

Owner's opinion of market value: _____

+ Property improvements: If your floating property has been remodelled during the past five years please specify below: (This may include a room or story addition, stringer replacement or acquisition of a tender house or swim float.)

Approximate date of improvement _____

Name of Owner _____

Signature _____ Date: _____



MULTNOMAH COUNTY OREGON

DIVISION OF ASSESSMENT & TAXATIO

To facilitate consistent and equitable assessments of floating properties, Multnomah County conducts ongoing market studies of properties which have recently sold. In accordance with State law (ORS 309.200) sales confirmation is needed for the property listed below. Your cooperation in answering the following questions will be greatly appreciated.

(FLOATING PROPERTIES)

TAX ACCOUNT NUMBER: P-12
OWNER AT SALE (SELLER'S NAME):
SELLER'S MAIL ADDRESS:
CITY, STATE, ZIP:
SELLER'S TELEPHONE NUMBER:
LOCATION AT SALE (MOORAGE NAME):
STREET ADDRESS AND SPACE NUMBER:
MARINE BOARD REGISTRATION NUMBER:
IF NO MARINE BOARD NUMBER THEN SUPPLY THE DIMENSIONS OF THE FLOAT:

Market Data from revised 1991

DATE OF SALE TOTAL SALE PRICE LENGTH ON MARKET

What were the terms of the sale? Cash to the seller Other

Did the sale include other property or trades?

Table with columns: PRICE, DESCRIPTION. Rows: Moorage slip, Furniture/Appl. (Portable), Boat, Other.

Were any repairs required by the agreement or for loan purposes?

Please describe:

NEW OWNER (BUYER'S NAME):

BUYER'S MAIL ADDRESS:

CITY, STATE, ZIP; TELEPHONE NUMBER:

IF MOVING FROM SALE LOCATION PLEASE PROVIDE INTENDED LOCATION AFTER SALE:

INTENDED MOORAGE (NAME OF MOORAGE): STREET ADDRESS AND SP #:

PLEASE PROVIDE REAL ESTATE COMPANY'S NAME: OR WAS IT SOLD BY OWNER?

YOUR NAME (PLEASE PRINT) (Name and address if other than addressee)

ADDRESS

SIGNED

TELEPHONE NUMBER

DATE

REPRESENTING BUYER SELLER

PLEASE COMPLETE AND RETURN TO: MULTNOMAH COUNTY OREGON DIVISION OF ASSESSMENT AND TAXATION PERSONAL PROPERTY SECTION P.O. BOX 2716 PORTLAND, OREGON 97271-0001 248-3367

Breakdown of floating property accounts as of 8/91:

Boathouses:	507	
Houseboats	666	
Combos:	237	
Moorages:	65	
Miscellaneous:	94	

Total:	1569	(without misc. = 1410)

Recent appraisal projects:

1988: Tomahawk Island HB Mrge:	68	
1989: Jantzen Beach West:	176	
1990: The Islands:	76	
Columbia Ridge:	38	
1991: Class Hrbr, new const, etc.	100	(approx.)
1992: Bridgeton Rd. Mrgs., Macadam Bay, and continuing (6/92)	150	

	608	

Percentage completed prior to 1991: $358/1410 = 25\%$
 Percentage completed by 8/92: $608/1410 = 43\%$

*floating property
 fees + appraisal
 projects.*

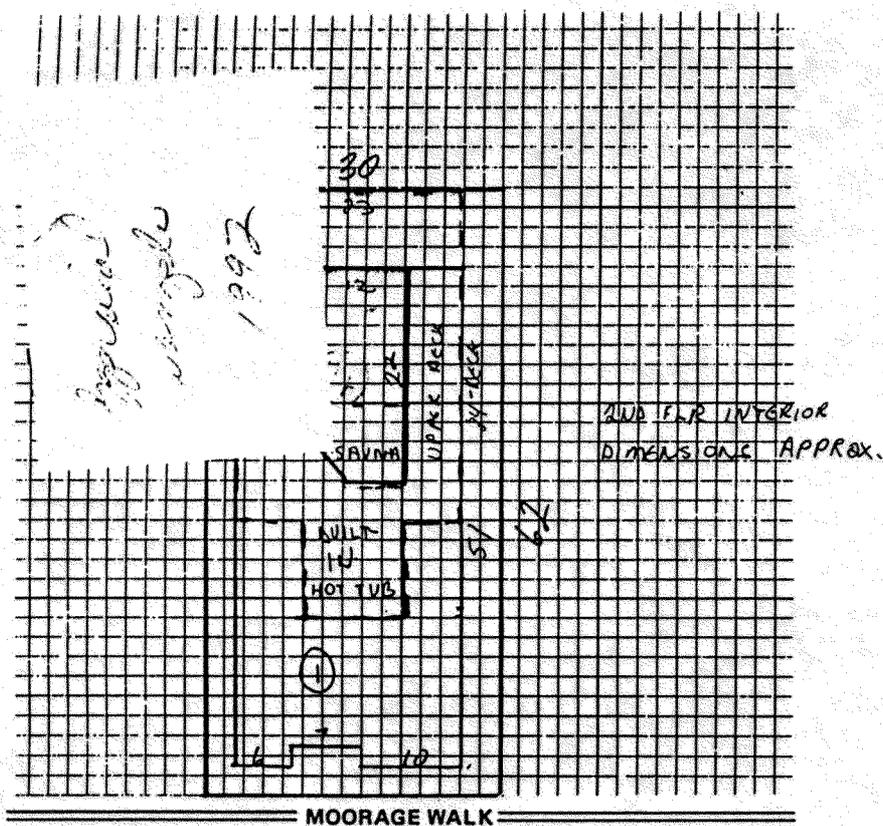
P12-00090-35
ACCOUNT NO.
001
LEVY CODE

PAVEL, JAMES K. + BONNIE A.
NAME
7720 SW MACADAM
MAIL ADDR.

PHONE _____ ZIP _____

MACADAM BAY CLUB
LOCATION
IRREG
SP 35
SPACE
1.36 Z.C.

CLASS	4	W 23 x 51	L = 1159' φ x 44.32	51
FLOAT LOG		W 30 x 62	L = 1860 - HB φ =	x 10 ⁰⁰ 18
EXTERIOR	WD. LAP SIDING			
ROOF	BUILT UP + UPPER DECKING			
FLOOR COVER	CARPET + VINYL TILE			
INTERIOR	DRYWALL + WD. FINISH			
PLUMB.	1 BA.			
SEWER CONNECT.	YES.			
HEAT	ELECT. R.R. 1379' φ x .88 (EXCLUDING SAJWA EM)			12
FIRE-PLC.	WD STOVE HEARTH + FLUE			10
2ND FLOOR	IRREG. 248' φ x 44.35			10
SWIM FLOAT	NONE / UPPER DECK 272' φ x 52 + RAIL 1310			14
UTILITY HSE.	(2000)	(2000)	SPIRAL SIK	21
MISC.	1 WALL H.C. / B.L. HOT TUB + UNIT			41
ADJUST. FACTORS	DEPREC. - 21% <15,299>		R/A TOTAL	91
	OTHER ± FIT <3720>		LOCATION + 4000	NET ADJ. <19> 46



FUNCT. _____
ECON. _____
COND. REMODELLED
SITE ADJ. OUTSIDE VIEW SLIP - CENTRAL MASS. 1/2R. TO 1/2R. SLIP
REMARKS FLT: LARGE LOGS, GOOD DECK + STRINGERS

INSPECTED OUTSIDE INSIDE DATE 4/13/92 SIGN. C.J.

ACCT. NO.	NAME	YR.	TCV
Comp: P12: 00110-02	2/72 SA 82K		(Charity - mixed)
P12: 00440-12	3/92 81K	142K	outside slip
P12: 00430-21	5/91 89K	160K	works slip

General remodeling before 3/90 sale; after sale added window, painted, installed tile flr. to lift to structure per H. Elam - Holm.

PARTIAL %	ADJUSTED TOTAL			76
YR. BUILT 1966	EFFECTIVE AGE 15/70	SIGN	YR	FACT. A
MARKET DATA		55	92	76
DATE SOLD	BILL NO.	GROSS SALE		
3/90 - 82K - SALE				
METER NO.				
MARINE BOARD NO.				
HB 0259	COMBO	UH		

1990

Sales

House boats

ACCT #	Mmrrage	Sale price	#	EFFECT AGE	Act Age	DATE OF SALE	MB#	Class
P-12-00		20000	252	12	22?	9-1-90	FH00847	
P-12-0		25000	320	2	12	12-30-90	FH00047	
P-12-a		17500	332	10	18	12-10-90	FH00055 FH00056	
P-12-a		29000	432	25	10	6-28-90	FH01030	
P-12-c		20000	462	25	35?	7-90	FH00123	
P-12-0		29000	484	10	13	5-9-90	FH01039	
P-12-0		20000	488	15	40?	5-31-90	FH00756	
P-12-c		22000	504	30	40	8-10-90	FH01059	
P-12-00150-40		X 45000	576	2	20	8-15-90	FH01348	
P-12-00685-69	JANTZEN Bch SP C-01-W	20000	600	1	11	8-31-90	FH01666	
P-12-00680-95	JANTZEN Bch SP Y-05-E	11800	660	35	45	6-29-90	FH00332	
P-12-00450-03	JANTZEN Bch SP L-02-W	X 35000	660	25	40	10-25-90	FH00840	
P-12-00750-10	TOMAHAWK ISL 520	X 46000	704	15	60	8-20-90	FH00653	
P-12-00790-14	COL. WAY WEST SI 24	71000	R/M 1300 704	15	48	1-29-90	FH00058	
P-12-00680-58	JANTZEN Bch SP J-18-E	53500	720	15	55?	3-23-90	FH00222	
P-12-00685-38	JANTZEN Bch SP M-30-W ROCKY PNT	57000	720	91 2	11	8-31-90	FH01654	
P-12-00430-29	SP 07-B	28900	724	22	9	9-6-90	FH00659	
P-12-00750-03	TOMAHAWK ISL 350	52000	724	10	50	3-12-90	FH00877	
P-12-00090-16	MACADAM BAY SP 16	45000	738	25	60	5-1-90	FH00181	
P-12-00680-11	JANTZEN Bch SP C-02-W	12200	752	45	55	12-3-90	FH00523	
P-12-00705-09	JANTZEN Bch SP A-5-W TOMAHAWK ISL	15000	760	30	60	4-17-90	FH00651	3
P-12-00750-48	188	39000	760	15	40	4-5-90	FH01333	3+
P-12-00630-09	CLASS HABSB2 SP #9	145000	760	41 6	5	5-90	FH00361	6 7.
P-12-00690-18	JANTZEN Bch SP M-45-W	55000	768	5	16	8-22-90	FH00137	4+ 5 45000
P-12-00790-10	COL WAY WGS SP 19	55000	770	25	35	90	FH00209	3 21530
P-12-00680-25	JANTZEN Bch SP J-05-W	35000	800	20	30	10-18-90	FH00011	3 30000
P-12-00600-08	SMITH HARBOR SP 10	37000	800	25	35	5-15-90	FH01402	3 17830
P-12-00680-91	JANTZEN Bch SP L-05-W	5000	828	35	45	7-27-90	FH01570	3 19000 salt + mustar
P-12-00090-14	MACADAM BAY SP 14	40000	840	13	23	11-6-90	FH01056	4 27050
P-12-00450-05	SAUVIES ISL SP 04	?	880	20	30	7-5-90	FH00033	3 26340
P-12-00450-12	JANTZEN Bch	23500	880	25	56	3-90	FH01622	3 27000

Marked data
 unbalanced, sorted
 by size for 1990

13500
 35000
 23500

LOCATION OF SALE PROPERTIES

1989 - 1991

24 Ring, Barbara
P-12-00630-24

23 Champ, Donna
P-12-00630-23

\$80,000 - HSE ONLY 8/90

22 Busby, Gordon
P-12-00630-22

\$119K: 83K - HSE 6/90 SA

21 Marucci, Richard
P-12-00630-21

\$129K: 93K - HSE 4/91 SA

20 Farris, Don
P-12-00630-20

19 Prael, Rudolph
P-12-00630-19

\$115K: 85K - HSE 6/91

18 Smith, Michael
P-12-00630-18

VACANT

17

RAMP

16 Parrett, Marie
P-12-00630-16

\$123K: 92K - HSE - 9/90

15 Prince, Kathy
P-12-00630-15

\$110K LEASE OPT 8/89

14 Mc Kee, Kate
P-12-00630-14

13 Croft, ED
P-12-00630-13

CLASS

HARBOR

3939 N. Suttle Rd.
Portland, Or. 97217

McGettigan, Mike
P-12-00630-24

*Bridge Street
moving ready
sales*

Bergman, Renee
P-12-00630-11

10

VACANT

Elliott, Jack
P-12-00630-09

\$145K: 100K - HSE 5/90

Wirthlin, Harold
P-12-00630-08

Westover, Denny
P-12-00630-07

6

1991 VACANT - MOVED HOUS

\$125K - HSE ONLY 8/89

Gwin, Jack
P-12-00630-05

Marsh, F.A.
P-12-00630-04

Pelfrey, Gayle
P-12-00630-27

Jacobson, James
P-12-00630-22

Huber, Chuck
P-12-00630-12

NEW CONSTRUCTION AND LOCAL COST MODIFIERS FOR 1992

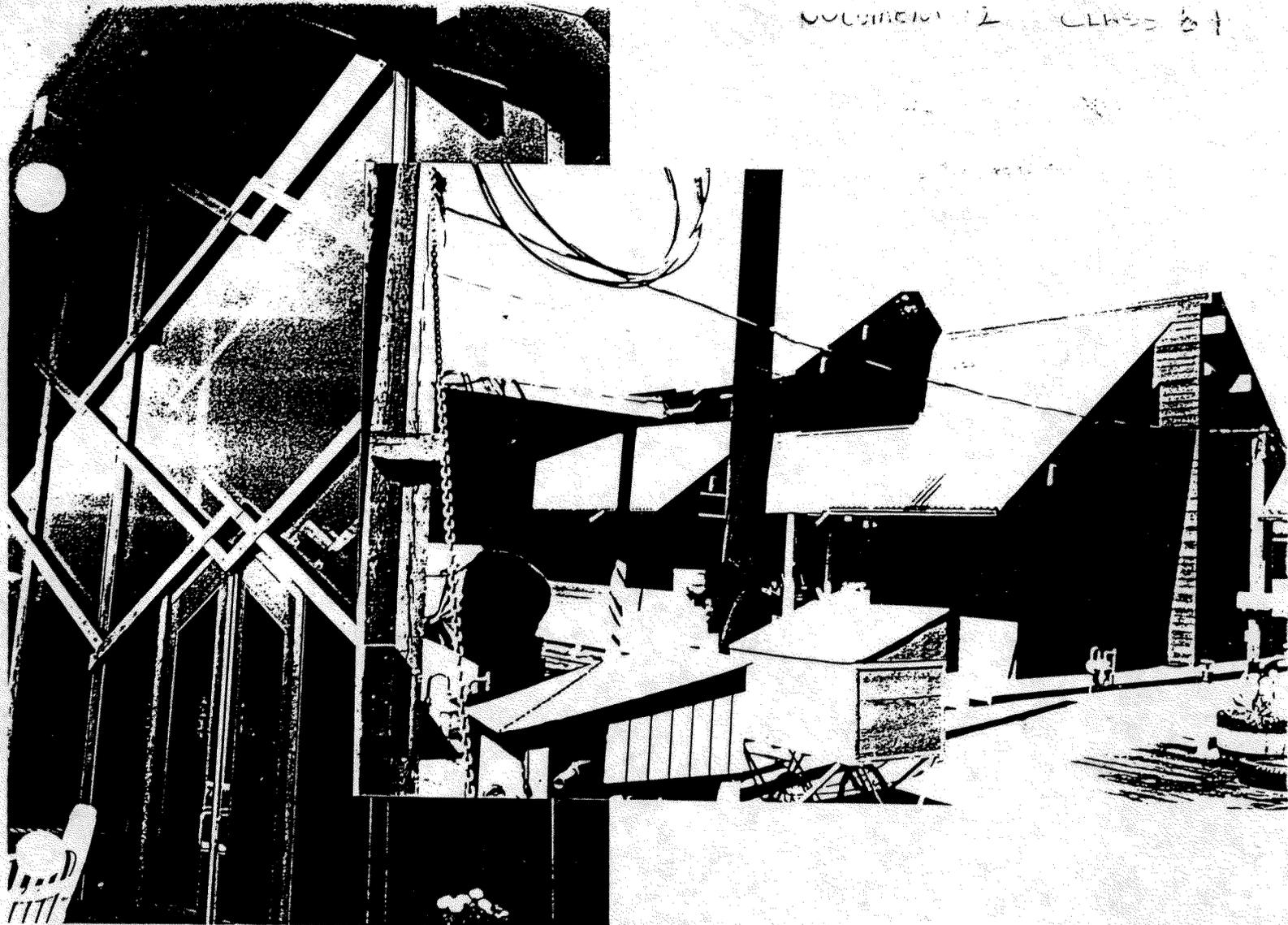
DOCUMENT #

NAME	ACCOUNT	CLASS	SQ. FT.	YEAR	SALE PRICE	ADJ. PRICE	RCN	LCM	CONFIRMED
ELOWSON	P12-00685-28	3+	871	1990	57,300	41,300	30,220	1.36	BROKER/BUYER
KENNY	P12-00794-09	4	1254	1990	75,000	59,400	44,707	1.32	BUYER
COBB	P12-00794-02	4	1382	1989	80,000	66,560	48,972	1.36	BUYER
RICH	P12-00785-04	4	1024	1990	69,000	60,620	56,032	1.43	BUILDER/BUYER
BARKER	P12-00421-41	4+	1662	1991	126,000	88,000	64,593	1.48	BUILDER/BUYER
BOWNE	P12-00421-53	4+	2258	1990	138,000	103,440	77,263	1.34	BUILDER/BUYER
McKEE	P12-00630-03	4+	1626	1990	90,728	79,528	59,863	1.33	BROKER/BUYER
FISKE	P12-00450-33	4+	2018	1990	112,000	94,330	72,069	1.31	APPRAISER/BUYER
POLICAR	P12-00421-37	4+	1104	1991	72,000	61,600	45,230	1.36	BUYER
GOVIN	P12-00630-05	5	1942	1991	151,000	120,848	78,232	1.54	BROKER/BUYER
TOWER	P1200750-81	5+/5	1392	1991	131,000	100,755	61,691	1.63	BROKER/BUYER
JACOBSEN	P12-00110-25	6+	1717	1990	285,000	259,160	145,407	1.78	BUILDER/BUYER

Local Cost Modifiers:

Class 3, 3+, 4, 4+: 1.36
 Class 5: 1.54
 Class 5+: 1.63
 Class 6: 1.70
 Class 6+: 1.78

Document #
12/1/91
12/1/91
12/1/91



NEW CONSTRUCTION

Sale price: \$285,000.
 Date built: 1990
 Size: 1717 sq. ft. plus 404 sq. ft. tender house
 Float: 2584 sq. ft.
 Float type: Log
 Exterior: Stained cedar siding, cedar eaves, glass blocks, custom alum. roof.
 Interior: Drywall, cedar panel ceilings and walls; hardwood, carpet and tile floors.
 Heating: F. A. Gas and A/C, fireplace
 Built-ins: Hardwood cabinets with marble counters, appliances.
 Features: Tender House (partial), integrated to main design.
 Builder: Tom Olson
 Location: Oregon Yacht Club, SP 21, outside view slip
 Acct. no.: P12-00110-25
 Source: Builder

MEMO RE: OREGON STATE MARINE BOARD PROCEDURES

Per conversation with staff member, Ellen Valdez
7/9/92

The State Marine Board issues titles for floating homes and boathouses. These are accompanied by registration plates which the owner affixes to his or her property.

Application for title is most often made when the property has changed hands or is newly complete.

If the structure is new, an additional statement is filed by the builder of contractor, verifying or providing proof of ownership. He states that the property was built for the applicant. As such, the Board does not track these in any way.

Rather, once the application has been accepted, a number is issued. On an annual basis, a computer printout in numerical order is sent upon request to Multnomah County with all properties listed. Because it records mailing address only for each owner, it does not record situs changes. It also does not record remodels or additions.

*Marine Board
S. Valdez*

P12-00685-46	15,400.	20,600.	<i>11/25/89</i>
P12-00685-91	48,000.	39,530.	<i>11/25/89</i>
P12-00680-06	36,000.	36,000.	<i>11/25/89</i>
P12-00685-08	39,300.	25,200.	<i>11/25/89</i>
P12-00090-10	125,000.	87,300.	
P12-00090-02	20,000.	10,600.	
P12-00090-32	130,000.	-----	not reported. omitted prop. for 1989-91 @ 130,000.
P12-00730-94	59,000.	new	
P12-00785-10	10,200.	11,800.	
P12-00781-05	19,600.	19,200.	
P12-00765-01	19,000.	8,300.	partially completed remodel.
P12-00760-30	32,000.	11,860.	
P12-00750-03	71,600.	57,800.	partially completed remodel.
P12-00428-22	7,800.	Col. Cnty.	

TOTAL APPRAISALS DURING APRIL, 1992: 50

of the penalty shall be noted separately on the tax roll and included in the total tax due and to be collected by the tax collector. The penalty is a lien on the personal property affected.

(6) If the board excuses a penalty already imposed and entered on the roll, the person in charge of the roll shall cancel the penalty and enter the cancellation on the roll as an error correction under ORS 311.205 and, if the penalty has been paid, it shall be refunded without interest under ORS 311.806. [Amended by 1963 c.436 §2; 1967 c.405 §1; 1969 c.280 §1; 1971 c.472 §2; 1981 c.804 §50; 1983 c.604 §1; 1985 c.162 §4; 1985 c.318 §1; 1989 c.330 §1]

308.297 Returns to note penalty for delinquency. Any personal property tax return form given to a taxpayer by an assessor or the Department of Revenue shall contain within it a printed notice, or be accompanied by a printed notice, of the penalty, for delinquency in filing a personal property tax return. [1967 c.405 §2; 1985 c.604 §7]

308.300 Penalty for neglecting to file return with intent to evade taxation. Any person, managing agent or officer who, with intent to evade taxation, refuses or neglects to make any return required by ORS 308.290 and to file it with the assessor within the time specified, or as extended, shall be subject to a penalty of \$10 for each day of the continuance of such refusal or neglect. Such penalty may be recovered in a proper action brought in the name of the county in any court of competent jurisdiction.

308.302 Disposition of penalties collected pursuant to ORS 308.030, 308.295 or 308.300. All penalties collected pursuant to ORS 308.030, 308.295 or 308.300 shall be credited to the general fund of the county. [1953 c.49 §2; 1977 c.884 §31]

308.305 [Repealed by 1955 c.610 §1]

308.309 [1955 c.488 §1; 1957 c.541 §1; 1959 c.81 §1; renumbered 321.955]

308.310 When list of persons issued electrical permits supplied. The Electrical Board in the Building Codes Agency shall furnish any county assessor upon request a complete list of those persons who have been issued electrical permits in such county within one year of the date of the request, together with the location of the electrical installations requested thereby. The board shall have 30 days to prepare the list after the board has received the request. [Amended by 1983 c.740 §88; 1987 c.414 §149]

308.315 [Repealed by 1955 c.610 §1]

308.316 Examining witnesses, books and records; reference of matter to department upon failure to produce records or testify. (1) The county assessor, for the purpose of ascertaining the correctness of

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the attendance of the taxpayer or any other person having knowledge in the premises. The assessor may administer oaths to such persons, take their testimony, and require proof material to the information requested. Examination shall be made and testimony taken during regular business hours at the taxpayer's or person's place of business in the county, or at another place convenient to the parties.

(2) If any person fails to permit the examination of any books, papers or documents considered by the assessor to be pertinent to the investigation or inquiry being made, or to testify to any matter in the premises, the assessor shall refer the matter to the Department of Revenue, stating in full the facts governing the request and refusal. The department may require the assessor to present additional facts, or the department may conduct other inquiries necessary to a consideration of the matter. If the department finds that the examination should be made or the testimony taken, it shall take any action it considers appropriate under the powers granted to it by law, including the subpoenaing and examination of witnesses, books and papers pursuant to ORS 305.190, to the end that the property under consideration is ratably assessed according to law.

(3) For the purposes of this section the words "county assessor" or "assessor" mean both the county assessor and the officer described in ORS 311.207 to 311.213 having possession of the roll. [1955 c.610 §2; 1981 c.804 §51]

308.320 Oath of assessor upon completion of assessment roll. (1) Every county assessor, at the time of the completion of the assessment roll, shall take and subscribe to an oath in substantially the following language and form:

State of Oregon)
) ss.
County of _____)

I, _____, being the duly elected, qualified and acting assessor of the above-named county, do solemnly swear that I have diligently and to the best of my ability assessed all property in said county, which by law I am permitted to assess; that I have not wilfully or knowingly omitted to assess

Meeting Date: December 15, 1992

Agenda No.: P-1

(Above space for Clerk's Office Use)

AGENDA PLACEMENT FORM
(For Non-Budgetary Items)

SUBJECT: SEC 6-91a/HDP 4-91a

BCC Informal _____ BCC Formal December 15, 1992
(date) (date)

DEPARTMENT DES DIVISION Planning

CONTACT Sharon Cowley TELEPHONE 2610

PERSON(S) MAKING PRESENTATION Mark Hess

ACTION REQUESTED:

INFORMATIONAL ONLY POLICY DIRECTION APPROVAL

ESTIMATED TIME NEEDED ON BOARD AGENDA: 1 hour

CHECK IF YOU REQUIRE OFFICIAL WRITTEN NOTICE OF ACTION TAKEN: XX

BRIEF SUMMARY (include statement of rationale for action requested, as well as personnel and fiscal/budgetary impacts, if applicable):

SEC 6-91a/HDP 4-91a Review the case concerning a culvert-fill driveway crossing over a tributary of Balch Creek.

The Board will re-hear the matter with oral argument to be On the Record Only, limited to 15 minutes per side, all for property located at 6125 NW Thompson Road.

(If space is inadequate, please use other side)

SIGNATURES:

ELECTED OFFICIAL _____

Or

DEPARTMENT MANAGER [Signature]

(All accompanying documents must have required signatures)

BOARD OF
COUNTY COMMISSIONERS
MULTNOMAH COUNTY
OREGON
1992 DEC - 8 AM 11:58



NOTICE OF PUBLIC HEARING BOARD OF COUNTY COMMISSIONERS

Department of Environmental Services
Division of Planning and Development

2115 SE Morrison Street
Portland, Oregon 97214

This notice concerns a rehearing on the following item on the date and at the time and place indicated below. The hearing will be conducted pursuant to the Board of Commissioners' *Rules of Procedure* (enclosed). Interested parties have opportunity to appear and testify at the hearing, within the prescribed time limits. Failure to raise an issue in person, or by letter, or failure to provide sufficient specificity to allow the Board an opportunity to respond to the issue precludes appeal to LUBA on that issue. The Board of Commissioner's Decision on the item may be announced at the hearing, or upon continuance to a time certain.

All materials submitted in the record are available for inspection and review prior to the hearing, and copies may be purchased at reasonable cost. For further information, call the Clerk of the Board at 248-3277.

Date: December 15, 1992 Time: 1:30 p.m. Place: Room 602, Multnomah County Courthouse

**SEC 6-91A CONTINUATION OF BOARD REHEARING ON THE "MCKENZIE CULVERT" APPEAL
HDP 4-91A**

SCOPE OF REVIEW:

ON THE RECORD; 15-MINUTES ORAL ARGUMENT PER SIDE

The case concerns a culvert/fill driveway crossing over a tributary of Balch Creek on property located at **6125 NW Thompson Road**, also known as Tax Lot '1' of Lot 37, Mountain View Park Addition #1.

A County Hearings Officer denied SEC and HDP permits for the culvert on June 16, 1992. An appeal of the Hearings Officer Decision was heard by the Board of County Commissioners (Board) on September 22, 1992. The Board continued deliberations to October 13, 1992, ending with a 2—2 tie vote on a motion to reverse the Hearings Officer Decision. The tie vote resulted in a default denial, and vacated the prior decisions on the request to amend SEC 6-91a and HDP 4-91a. There were no findings adopted in support of the Board decision.

On October 27, 1992, the Board unanimously approved a motion by Commissioner Anderson to rehear the matter pursuant to MCC 11.15.8285.

The Board opened the rehearing on November 10, 1992, and continued to December 15, 1992; 1:30 p.m., in Room 602 of the Multnomah County Courthouse. Oral argument will be on the record only, and limited to 15-minutes per side. A Board decision on the item will usually be announced at the close of the hearing, or upon continuance to a time certain.

NOTE: A written Board Order will be filed with the Clerk of the Board usually within five business days after announcement of a decision. Board decisions are final at the close of business on the tenth day after the decision is signed by the Board's Presiding Officer, and filed with the Clerk of the Board pursuant to MCC 11.15.8280(C) & (D).



CITY OF
PORTLAND, OREGON
BUREAU OF PLANNING

Gretchen Kafoury, Commissioner
Robert E. Stacey, Jr., Director
1120 S.W. 5th, Room 1002
Portland, Oregon 97204-1966
Telephone: (503) 796-7700
FAX: (503) 796-3156
Telephone: (503) 823-7700
FAX: (503) 823-7800

December 10, 1992

Dan McKenzie
One Lake Bellevue Building, Suite 205
Bellevue, WA 98005

Dear Mr. McKenzie:

RE: Balch Creek

1992 DEC 11 AM 11:03
MULTNOMAH COUNTY
OREGON
CLERK OF COUNTY COMMISSIONERS

I am pleased to honor your request to explain the factual basis of my November 6, 1992, memorandum to the Board Clerk of the Multnomah County Board of Commissioners. Information the Portland City Council relied upon in determining the Balch Creek Watershed to be a significant environmental resource include the report, Aquatic Biology Impact Assessment, Royal Highlands Subdivision Wastewater Treatment Alternatives, CH2M Hill, May 1989 (Republished in the 1990 Muray Smith Report); October 24, 1986, and September 25, 1987, Fish Inventory Data sheets, and October 16, 1989, recommendations of the Oregon Department of Fish and Wildlife; false color infrared aerial photography; topographic surveys; testimony received by Portland's Balch Creek Taskforce, Planning Commission, and City Council; and original observations and evaluations by Planning Bureau Staff. Other information may be found in Appendices E and J of the Balch Creek Watershed Protection Plan.

Page three of the 1989 CH2M Hill report states that, "... most of the spawning [of cutthroat trout] probably occurs upstream of the Audubon Sanctuary." You are aware that the sanctuary referred to is Audubon's Pittock Bird Sanctuary, and the Boundary of this Sanctuary at Balch Creek is also Portland's City Limits. You are correct in pointing out that important spawning gravels are located between this Audubon Sanctuary and Cornell Road. I was correct in stating that the Thompson Branch extends one-and-one-half miles beyond the intersection of Thompson and Cornell Roads and that almost all important spawning areas are within the jurisdiction of Multnomah County. I was wrong to imply that all these areas were above Cornell/Thompson intersection. Important spawning beds are both above and below this intersection.

Dan McKenzie
December 10, 1992
Page 2

We are both aware that access is routinely denied to persons wishing to do aquatic surveys of the Miller and Moore properties. These properties do, however, retain all the characteristics necessary for significant use by cutthroat in a year with normal rainfall. This fact was confirmed by existing aerial photography, topographic surveys, observations from rights-of-way (See Assessment "B", appendix E of the Balch Creek Plan.)

Sincerely,

A handwritten signature in black ink, appearing to read "Al Burns", with a long horizontal flourish extending to the right.

Al Burns, City Planner
Long Range Planning and Urban Design Section

cc: Multnomah County Board Clerk

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY

In the Matter of the Review of the)
Hearings Officer's decision which)
denied a Hillside Development (HD)) FINAL ORDER
permit and a Significant Environ-) Denying SEC 6-91a
mental Concern (SEC) permit for an) and HDP 4-91a
amended driveway design with a)
culvert and fill stream crossing) -----(DRAFT)-----

I. PROCEDURAL HISTORY

This matter concerns the appeal of a June 16, 1992 Hearings Officer's decision denying a driveway design with a culvert and fill crossing over a fork of Balch Creek. The applicant, Dan McKenzie (McKenzie) received SEC and HDP permits and a CUP in 1991 to develop a non-resource single family residence and an access drive on property at 6125 NW Thompson Road. A condition that the creek crossing be by way of a bridge was attached to the SEC permit, and all conditions of the SEC permit approval were incorporated by reference in the CUP. McKenzie later installed a culvert and fill crossing rather than a bridge, and then applied to amend his SEC and HDP permits to allow the design change.

The Planning Director approved the culvert design on March 31, 1992. The Friends of Forest Park (Friends) appealed the Director's decision to the Land Use Hearing Officer arguing the Director erred in approving the SEC and HDP amendments and that the decision also required an amendment to the CUP. The Hearings Officer reversed the Director, and denied the SEC and HDP permits on June 16, 1992. The Hearings Officer also held that the decision did not require an amendment to the CUP. McKenzie

brings this appeal requesting board review of the four grounds for denial cited in the Hearings Officer's decision. Also, Friends seeks a determination that the requested SEC and HDP amendments, in fact, required an amendment to the CUP and that the amendment was significant.

On July 28, 1992, the Board ruled that the appeal would be on the record. On August 25, 1992, the Board granted McKenzie's request for an expanded the scope of review to allow: (1) testimony and evidence on the issue of stream classification, and (2) argument on issues raised in the appeal. Acting County Counsel also stated that, in light of the increased scope of review, the Friends' arguments and evidence would not be limited to the issues raised by McKenzie in his Notice of Review, but instead could include any issues that Friends could have raised had it filed its own appeal.

The Board received written and oral testimony and heard oral argument on September 22, 1992 and continued the matter to October 13, 1992 for deliberation. The record was kept open for two time periods: (1) New evidence was allowed on the stream class issue, or rebuttal of testimony on material received at the 9/22/92 hearing for seven (7) days until September 29, 1992; and (2) Written rebuttal of material received in the first open period was accepted for four (4) days. The record was closed at the end of the day on October 5, 1992.

The Board deliberated on October 13, 1992, and rendered a tie (2:2) vote on a motion to reverse the Hearings Officer's

decision. Pursuant to County Resolution 91-13, §8(J), a tie vote of the Board results in a failure of the motion. The tie vote resulted in a default denial of the SEC and HDP permits. The Board did not adopt findings in support of this decision. On October 27, 1992, the Board approved a motion to rehear the matter on November 10, 1992. On November 10, 1992, the hearing was again continued with the consent of the parties because one of the Commissioners was absent. On December 15, 1992, the parties indicated that no settlement had been reached, and the Board heard oral argument.

II. FINDINGS OF FACT AND CONCLUSIONS OF LAW

Based on consideration of all the evidence in the record and the oral testimony received, the Board makes the following findings of fact and conclusions of law:

A. SEC Permit (SEC 6-91a):

Multnomah County Code (MCC) §11.15.6404(C) provides that:

any building, structure, or physical improvement within 100 of the normal high water level of a Class I stream as defined by the State of Oregon Forest Practices Rules, shall require an SEC permit under MCC .6412 regardless of zoning designation of the site.

All developments proposed for Class I streams must comply with the SEC permit criteria found in MCC 11.15.6420 (A) through (Q). The Board interprets this code section to grant the Board of Commissioners the primary role of determining whether a particular stream is Class I according to the Oregon Forest Practices Rules (OFPR). We find that MCC §.6404 does not require us to defer to the stream classification assigned by the Oregon

Department of Forestry; however, the ODF designation is only one of several factors which may be considered.

1. **Classification of Thompson Fork:** The Board notes the following definition of "Class I water" found in the OFPR:

"Class I waters" means any portion of streams ... which are significant for: ... spawning, rearing or migration of anadromous or game fish. OAR 629-24-101(8).

The Board finds that native cutthroat trout are present in Thompson Fork above Cornell Road and that this stream is significant for the spawning, rearing and migration of these game fish. The Board finds that fish native to Thompson Fork require refuge pools during the dry parts of the year, but that during periods of high water, fish will migrate up and down Thompson Fork to the suitable breeding and rearing habitat which exists in the stream. Consequently, the Board finds that the pools as well as the gravel are significant for the survival of a breeding population of cutthroat trout in this stream.

The Board bases these findings on, and is persuaded by, evidence in the record, including the 10/24/86 field reports ODF&W fisheries biologist Wayne Bowers, the 9/21/92 field report of fisheries biologist Janett Burcham, the oral and written testimony of Gary Kish submitted at the September 22, 1992 hearing, and the 10/5/92 memorandum from the Portland Parks Bureau. The Board finds these reports to be credible and persuasive - more so than the 8/10/92 CH2M Hill report which reached a different conclusion.

The Board therefore concludes this section of Thompson Fork

is a Class I stream according to the definitions of the OFPR and within the meaning of MCC §11.15.6404(C). For that reason the Board concludes that the SEC permit requirements apply to McKenzie's development.

The Board reaches this conclusion notwithstanding the fact that some ODF staff believe this stream to be Class II waters and have attempted to so designate it. However, we are persuaded by credible evidence and argument submitted by Friends that the process used by ODF, purporting to change the classification for this stream, violated OFPR procedures and is without authority. The Board, therefore, gives no weight to the ODF classification in this case.

2. **SEC approval standards:** MCC §.6420 requires compliance with 17 criteria (A through Q) for SEC approval. The Board finds the application does not comply with the following SEC criteria:

Criterion A requires the "maximum possible landscaped area, scenic and aesthetic enhancement, open space or vegetation shall be provided between any use and a river, stream, lake or floodwater storage area." The Board notes this criterion establishes an extremely rigorous standard. The Board finds the culvert represents a significant intrusion disrupting Thompson Fork and its riparian vegetation. Allowing the culvert does not provide for "the maximum possible" separation between the driveway crossing and the stream. The Board finds that a bridge, in fact, would provide the maximum separation between McKenzie's driveway and the stream. For that reason, the Board concludes

Criterion A is not met.

Criterion G requires that "significant fish and wildlife habitat shall be protected." Again, the Board notes this criterion establishes an extremely rigorous standard, and finds this stream to be significant habitat for game fish. The Board finds that McKenzie's culvert has resulted in significant damage to the fish habitat by removing approximately 36' of spawning gravel. Also, the culvert shades 36' of stream bed which could otherwise support benthic invertebrates upon which trout feed. Over the long run, the culvert also poses a potential barrier to fish migration should a drop and plunge pool develop at the downstream end. The Board also finds that installation and maintenance of the culvert has and will continue to cause significant soil erosion and siltation which degrades Thompson Fork as fish breeding habitat.

In support of these findings, the Board relies upon and is persuaded by evidence in the record submitted by Friends, including the 9/21/92 field report of Janett Burcham, the oral and written testimony of Gary Kish submitted at the September 22, 1992 hearing, the 10/5/92 memorandum from the Portland Parks Bureau and the 11/6/92 memorandum from the Portland Planning Bureau. Accordingly, the Board concludes that Criterion G is not met by this application.

Criterion H requires that natural vegetation along this stream "shall be protected and enhanced to the maximum extent practicable to assure scenic quality and protection from erosion

and continuous riparian corridors." The Board notes this criterion establishes an extremely rigorous standard and finds that McKenzie's culvert removes more riparian vegetation, exposes more soil and promotes more soil erosion and siltation than would the previously approved bridge. The Board believes that the effect of the bridge on riparian vegetation is much less severe than that of a culvert; therefore, we find that the culvert does not preserve riparian vegetation "to the maximum extent practicable."

In support of these findings, the Board relies upon evidence in the record, including the 9/21/92 field report of Janett Burcham, the oral and written testimony of Gary Kish submitted at the September 22, 1992 hearing, and the 10/5/92 memorandum from the Portland Parks Bureau. The Board concludes Criterion H is not met by this application.

Criterion K requires that "areas of annual flooding, floodplains, water areas, and wetlands shall be retained in their natural state to the maximum possible extent to preserve water quality and protect water retention, overflow, and natural functions." The Board finds that Thompson Fork is a water area within the meaning of this criterion and notes this criterion establishes an extremely rigorous standard. The Board finds that a Bridge would have eliminated or reduced the impacts on and alteration of the natural state of this stream as compared to a culvert.

In support of these findings, the Board relies upon and is

persuaded by evidence in the record, including the 9/21/92 field report of Janett Burcham, the oral and written testimony of Gary Kish submitted at the September 22, 1992 hearing, the 10/5/92 memorandum from the Portland Parks Bureau and the 11/6/92 memorandum from the Portland Planning Bureau. The Board concludes the culvert does not preserve the natural state to the "maximum extent possible" and that Criterion K is not met by this application.

Criterion P requires that "an area generally recognized as fragile or endangered plant habitat or which is valued for specific vegetative features, or which has an identified need for protection of the natural vegetation, shall be retained in a natural state to the maximum extent possible." The again notes the extremely rigorous standard established by this criterion and finds that the entire Balch Creek drainage, including Thompson Fork, is an area which is generally recognized as fragile and endangered plat habitat, is valued for specific vegetative features and which has an identified need for protection. In support of this finding, the Board takes official notice of the Balch Creek Watershed Protection Plan, the 10/5/92 memorandum from the Portland Parks Bureau, County Ordinance No. 691 (adopted 7/9/91, file no. C7-91), and the 11/6/92 memorandum from the Portland Planning Bureau. The Board also notes that the March 31, 1992 Director's decision and the applicant himself rely on the Balch Creek Watershed Protection Plan. The Board regards these statements and reports as a general recognition of Balch

Creek's status.

The Board also finds that the culvert does not retain or protect the natural vegetation to the maximum possible because a bridge would have been more protective of riparian vegetation. Consequently, the Board concludes this criterion is not met by this application.

Because the application fails to meet the above-mentioned SEC criteria, we conclude the requirements for approval of the SEC are not met, and the application is denied. In further support of this conclusion, we adopt and incorporate the Hearings Officer's June 16, 1992 findings with regard to the SEC criteria to the extent those findings are consistent with this Order.

B. HDP Permit (HDP 4-91a):

MCC §11.15.6710(C) requires a grading and erosion control permit (HDP) permit for any land-disturbing activities in the Balch Creek drainage basin, including McKenzie's property. Approval requires compliance with the grading and erosion control standards of §.6730(1) and (2). The Board finds that this application does not meet the following HDP criteria:

Criterion 2(b) provides that "stripping of vegetation, grading, or other soil disturbance shall be done in a manner which will minimize soil erosion, stabilize the soil as quickly as practicable, and expose the smallest practical area at any one time during construction." The Board notes this criterion establishes an extremely rigorous standard. The Board finds that the culvert poses a significantly greater impact on riparian

vegetation and will cause significantly more soil disturbance than a bridge. For that reason, the Board concludes that a culvert does not meet this criterion. This conclusion is especially true since the culvert application also does not qualify for an SEC permit.

Criterion 2(c) requires that development "shall minimize cut or fill operations and ensure conformity with topography so as to create the least erosion potential and adequately accommodate the volume and velocity of surface runoff." The Board notes this criterion establishes an extremely rigorous standard and that the previously approved bridge establishes a minimum erosion hazard. The Board finds that the culvert will necessarily create more erosion than a bridge, and concludes therefore, this criterion is not met.

Because criteria 2(b) and (c) are not met, the Board concludes this application does not meet the HDP requirements. Also, because Thompson Fork is a Class I stream and because this application fails to meet the SEC permit criteria in several significant respects, the culvert poses an unacceptable threat to the stream. In support of this conclusion, the Board relies on the strong need for soil conservation and erosion control in this watershed which is expressed in the Balch Creek Watershed Protection Plan. For these reasons, the HDP permit cannot issue.

C. CUP Permit (CU 5-91):

Friends argue that the modification of the previously-

granted SEC permit necessarily amends the previously-granted CUP.¹ We agree, and in support of this conclusion we rely upon the following condition of CUP approval:

A portion of this property (i.e., that part of the property within 100 feet of the centerline of Balch Creek) is designated Significant Environmental Concern. An SEC Permit for development of a bridge/driveway into the site was considered under a separate application (SEC 6-91); it is included in this report as a part of the Appendix. All conditions of that decision are made a part of this decision. Development of the Site also requires a Hillside Development and Erosion Control Permit; Condition #4 requires the HDP permit prior to site development. CU 5-91 at 8-9.

On its face, this CUP condition incorporates all of the conditions of approval in SEC 6-91. One of the SEC conditions incorporated by this provision was the bridge requirement. Consequently, even if McKenzie's SEC amendment is granted, the CUP still requires the bridge. To eliminate the bridge requirement, McKenzie must also apply for an amendment to CU 5-91. We also conclude that, in light of the significant impact posed by the change from a bridge to a culvert, the amendment is significant.

III. CONCLUSION AND DECISION

Based on the above findings and conclusions, the Board

¹We reach this argument, notwithstanding the fact this issue was not part of McKenzie's Notice of Review. As noted, the scope of review was originally established as on the record. That was changed when McKenzie introduced a new issue, i.e., stream classification, which had not been raised at any time before in this application or appeal proceedings. Because of the significance of this issue, Acting County Counsel indicated that Friends could raise issues beyond those specified in the Notice of Review. We concur with the County Counsel.

hereby Orders that:

- A. The Director's decision approving modifications to SEC 6-91 and HDP 4-91 is reversed.
- B. A modification of SEC 6-91, eliminating the bridge requirement, does not affect the CU 5-91 condition which also requires a bridge. If such an amendment to the CUP were proposed, we would regard it as significant modification of CU 5-91.
- C. To the extent this appeal assigns error to the Hearings Officer's decision, as reflected in McKenzie's Notice of Review, we hereby Order that:
 - i. The Hearings Officer's decision is affirmed with respect to the SEC and HDP permits;
 - ii. The Hearings Officer was correct and justified in taking official notice of the Balch Creek Watershed Protection Plan; and
 - iii. The Hearings Officer correctly interpreted the SEC approval criteria.

Dated this ____ day of December, 1992.

(SEAL)

Gladys McCoy, Multnomah County Chair

REVIEWED AS TO FORM:
LAURENCE KRESSEL, COUNTY COUNSEL
FOR MULTNOMAH COUNTY, OREGON

By: _____
John DuBay, Chief Deputy County Counsel

December 15, 1992

Arnold Rochlin
P.O. Box 83645
Portland, OR 97283-0645
(503) 289-2657

Multnomah County Board of Commissioners
Multnomah County Court House
Portland, OR 97204

Re: SEC 6-91a/HDP 4-91a - McKenzie Culvert - Rehearing

I continue to assert, as I did at the hearing of October 27, 1992, that a rehearing of this matter by the Board of Commissioners is without lawful authorization.

The Board's decision on the appeal was filed on October 15, 1992. Under MCC 11.15.8280(D) that decision became final on the tenth day after the filing, unless the Board granted a rehearing under .8285(A). The tenth day being a Sunday, the date on which the decision became final under this regulation is October 26, 1992.

11.15.8285(A) says:

"A Board motion for rehearing shall be made, if at all, within ten days after the Decision, Findings of Fact, and Conclusions have been signed and filed with the Clerk of the Board under MCC .8280(C)"

A redundant regulation, .8285(B) says:

"A Board motion for rehearing shall be made, if at all, within ten days after the action takes effect as provided in MCC .8280(C)"

While this regulation appears to be useless, it does not contradict .8285(A). It is readily found consistent by understanding that the action referred to in .8280(C), the filing of the decision, takes effect upon being performed. Its effect is to start the ten day clock, upon the expiration of which, the decision becomes final under .8280(D). No construction of .8285(B) that contradicts .8285(A) makes any sense at all.

A motion to rehear was not made until October 27, 1992, one day after the decision became final. Thus, the County has no jurisdiction over the matter, and any rehearing is a nullity.

Sincerely Yours,



Arnold Rochlin