

BEFORE THE BOARD OF COUNTY COMMISSIONERS

MULTNOMAH COUNTY, OREGON

In the Matter of Certifying)
an Estimate of Expenditures)
for the FY 1997-98 Property)
Tax Program in Accordance)
with HB 2338)

RESOLUTION
97- 78

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

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

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

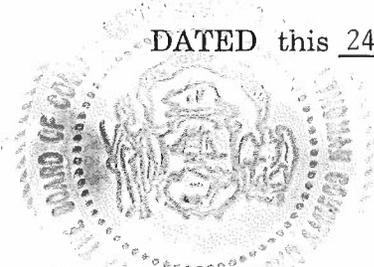
WHEREAS, HB 2338 created a statewide revenue pool to help offset the additional costs of being in full compliance with Department of Revenue regulations; and

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

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

IT IS HEREBY RESOLVED that the attached estimate of expenditures for the fiscal year 1997-98 Property Tax Program for Multnomah County is certified for filing with the Department of Revenue as required by HB 2338.

DATED this 24th day of April, 1997.



Board of County Commissioners
Multnomah County, Oregon

Beverly Stein
Beverly Stein, Chair

REVIEWED:
Sandra N. Duffy, Acting County Counsel
for Multnomah County, Oregon

Sandra N. Duffy
Sandra N. Duffy

APPRAISAL SECTION

In anticipation of implementing either Measure 47 or Measure 50, the appraisal section has completely redesigned how it will work in the future. To allow for minimal compliance with anticipated new requirements, changes have been made in this fiscal year. Beginning in January, the Commercial Section ceased all district reappraisal activities. They are gathering characteristic data to be used for a planned computer assisted program which will allow for some alternative appraisal methods. This was necessary because not all characteristics of commercial properties were available for a computer system (there was no commercial system). This work which comprises roughly one half of the county will be complete in October, 1997.

While there currently is a residential system, we accelerated the appraisal process by appraising without attempting inside inspections. This accelerated method allowed for more staff work on new and partial appraisals (valuation on new or improved structures) thus allowing staff to go back to neighborhoods that appear to have un-permitted work. Some residential appraisers will be reassigned to work on gathering characteristics of commercial properties. Recognizing that there will be significant staff reductions in 1997/98, we have not filled any vacant positions, so this current work is being done with reduced staff.

With the implementation of either measure, the significantly reduced staff will concentrate on non district appraisal activities, such as appeals, new construction, reconstruction, divisions and consolidations of accounts (initiated by property owners), governmental leased properties, principal and industrial accounts, sales confirmation to support the ratio study and exemptions/deferrals. Work that will not take place is any systematic reappraisal, or appraisal support for the Board of Equalization (or Board of Property Tax Appeals).

Under additional reductions imposed by the Measure 50 funding, we will reduce the level of activity in the above areas.

TECHNICAL SUPPORT SECTION

The Technical Support Section under either Measure 47 or Measure 50 will have a reduced work load in data entry and appropriate cuts in this area are reflected in the budget.

Major work needs to be done to the current mainframe Assessment and Taxation System to allow for processing of tax statements under either of these two bills. At this time, the Legislature has not passed implementation legislation for either measure, however, we are taking our best estimate of how the changes will be reflected in the system and are doing some preliminary computer system work with assistance from ISD to anticipate the major changes that will need to take place by late summer.

Since the current system cannot accommodate changes caused by the year 2000, we will be choosing a new system in 1998 and Technical Support will have a key role in working with ISD to assure that the system reflects the business needs of Assessment and Taxation.

TAX COLLECTION & RECORDS MANAGEMENT

As in most areas of Assessment and Taxation, there have been staff reductions in the Tax Collection and Records Management areas. While there is no workload reduction in either of these areas, we will restructure how we respond to the public (possible reduced hours, one central point for customer assistance, change policy on issuing payment receipts, etc.) to accommodate this funding reduction. We are also going to increase the cross training of staff to allow for minimal coverage in specific areas during peak times.

There have been no reductions in Cartography, as this area also provides the base map for many County, City and Metro GIS activities.

BUD 1 - Division Expenditures Spreadsheet

A & T M50 PACKAGE BUDGET REQUEST		AGENCY DES	ORG A & T	PREPARED BY K. Tuneberg												Date 14-Apr-97
LGFS Codes	FUND 175	AGENCY 030		ORG 7060												TOTAL
		Facilities Tax Title 5655	Board of Equalization 7390	A & T Administration 7565	Technical Support 7566	Records Management 7570	Recording 7575	Admin Support/Exem 7585	Industrial/ Commercial 7590	Personal Property 7600	Residential 7610	Appraisal Clerical 7620	Tax Collection 7630	Tax Title Business Offc 7631	Marriage Licenses 7635	
OBJECT DETAIL																
5100 PERMANENT	0	43,413	197,082	603,873	596,904	0	373,408	648,867	287,088	647,272	395,904	803,521	0	0	4,597,332	
5200 TEMPORARY	0	20,388	0	10,970	2,065	0	0	0	0	0	53,971	35,385	0	0	122,779	
5300 OVERTIME	0	0	0	7,740	0	0	0	0	0	0	0	2,531	0	0	10,271	
5400 PREMIUM PAY	0	0	0	3,041	0	0	0	4,385	0	0	0	0	0	0	7,426	
5500 FRINGE	0	7,822	34,778	111,966	107,568	0	66,169	117,103	51,554	116,232	75,600	150,534	0	0	839,325	
DIRECT PERSONAL SERVICES	0	71,622	231,860	737,590	706,537	0	439,577	770,355	338,642	763,504	525,474	991,971	0	0	5,577,133	
5550 INS BENEFITS	0	3,733	20,008	76,260	77,111	0	48,377	84,055	33,785	79,562	58,163	107,187	0	0	588,241	
TOTAL PERSONAL SERVICES	0	75,355	251,868	813,851	783,648	0	487,954	854,411	372,427	843,067	583,638	1,099,157	0	0	6,165,375	
6050 COUNTY SUPPLEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6060 PASS THROUGH PAYMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6110 PROFESSIONAL SERVICES	0	30,202	2,160	440,915	0	0	0	0	0	0	0	87,700	0	0	560,977	
6120 PRINTING	0	6,500	5,000	200	23,362	0	4,100	3,040	3,800	2,050	2,725	23,732	0	0	74,509	
6130 UTILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6140 COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6170 RENTALS	0	0	0	0	0	0	0	0	0	0	720	3,000	0	0	3,720	
6180 REPAIRS & MAINTENANCE	0	1,150	1,000	16,400	5,000	0	500	200	500	2,900	0	2,500	0	0	30,150	
6190 MAINTENANCE CONTRACTS	0	0	310	295,494	7,697	0	0	0	0	0	0	16,000	0	0	319,501	
6200 POSTAGE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6230 SUPPLIES	0	2,000	11,000	36,967	11,683	0	6,000	8,380	2,650	8,300	8,500	10,600	0	0	106,080	
6270 FOOD	0	300	250	0	0	0	0	0	0	0	0	0	0	0	550	
6310 TRAVEL & TRAINING	0	450	1,750	18,000	700	0	2,300	3,875	1,600	3,240	850	2,450	0	0	35,215	
6330 LOCAL TRAVEL & MILEAGE	0	175	1,972	1,029	150	0	1,480	17,558	4,700	19,720	0	1,100	0	0	47,884	
6520 INSURANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6530 EXTERNAL D.P.	0	0	0	800	0	0	0	0	0	0	0	0	0	0	800	
6550 DRUGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6580 CLAIMS PAID/JUDGEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6610 AWARDS & PREMIUMS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6620 DUES & SUBSCRIPTIONS	0	0	1,659	1,080	100	0	2,638	1,145	1,400	798	258	500	0	0	9,578	
7810 DEBT RETIREMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7820 INTEREST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
DIRECT MATERIALS AND SERVICES	0	40,777	25,101	810,885	48,692	0	17,018	34,198	14,650	37,008	13,053	147,582	0	0	1,188,964	
7100 INDIRECT COSTS	0	6,066	13,562	121,059	40,367	0	22,572	40,295	18,120	38,425	27,016	63,029	0	0	390,511	
7150 TELEPHONE	0	1,706	4,015	8,174	11,154	0	8,585	7,111	2,883	5,662	6,154	19,439	0	0	74,883	
7200 DATA PROCESSING	0	0	0	1,115,257	0	0	0	0	0	0	0	0	0	0	1,115,257	
7250 PC FLAT FEES	0	0	0	84,431	0	0	0	0	0	0	0	0	0	0	84,431	
7300 MOTOR POOL	0	0	1,200	336	0	0	2,280	13,680	7,260	9,920	0	250	0	0	34,926	
7350 ELECTRONICS	0	0	600	0	0	0	0	0	0	0	0	0	0	0	600	
7400 BUILDING MANAGEMENT	0	14,736	18,452	30,665	77,233	0	13,500	18,200	17,387	23,660	42,520	100,045	0	0	356,398	
7500 OTHER INTERNAL SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7550 LEASE PAYMENTS TO C.L.R.	0	0	0	37,000	45,340	0	0	0	0	0	0	0	0	0	82,340	
7560 MAIL/DISTRIBUTION	0	12,907	24,000	2,470	2,000	0	11,950	2,330	19,950	2,160	2,495	145,000	0	0	225,262	
INTERNAL SERVICE REIMBURSEMEN	0	35,415	61,829	1,399,391	176,094	0	58,887	81,616	65,600	79,827	78,185	327,763	0	0	2,364,608	
TOTAL MATERIALS AND SERVICES	0	76,192	86,930	2,210,277	224,786	0	75,905	115,813	80,250	116,835	91,238	475,345	0	0	3,553,571	
8100 LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8200 BUILDINGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8300 OTHER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8400 EQUIPMENT	0	0	0	65,753	6,000	0	0	0	0	0	0	0	0	0	71,753	
TOTAL CAPITAL OUTLAY	0	0	0	65,753	6,000	0	0	0	0	0	0	0	0	0	71,753	
TOTAL DIRECT BUDGET	0	112,399	256,961	1,614,229	761,229	0	456,595	804,553	353,292	800,512	538,527	1,139,553	0	0	6,837,850	
TOTAL EXPENDITURES	0	151,547	338,798	3,089,881	1,014,434	0	563,859	970,224	452,677	959,902	674,875	1,574,502	0	0	9,790,699	

**GRANT DOCUMENT STAFFING REPORT
MEASURE 50 HEADCOUNT LEVELS**

1997-98

Multnomah County	1 Approved FTE's Current Year (1996/97)	Budgeted FTE's Coming Year (1997-98)		3 Change (Col. 1 vs Col. 2) ***
		July 1-Sep 30	2 Oct 1-June 30	
A. ADMINISTRATIVE STAFF				
Assessor, Deputy, etc.:	2	2	2	0
Support Staff	3	3	3	0
Total Assessment Administration	5	5	5	0
B. VALUATION--APPRAISAL STAFF:				
Chief Appraisers/Appraisal Supervisors	9	9	5	-4
Lead Appraisers	0	0	0	0
Residential Appraisers	22	19	7.5	-14.5
Commercial Appraisal Tech.	1	1	1	0
Commercial/Industrial/Appraisers	19	19	8	-11
Farm/Forest/Rural Appraisers	2	0	0.25	-1.75
Mobile Home Appraisers	1	0	0.25	-0.75
Personal Property Appraisers/Specialists	7	6	6	-1
Sales Data Analysts	1	3	3	2
Other Appraisers	0	0	0	0
Exemption Analysts	1	1	1	0
Clerical Support	20	21	14	-6
Total Valuation--Appraisal Staff	83	79	46	-37
C. CLERK/BOE/BORR	1.6	0.85	0.85	-0.75
D. TAX COLLECTION STAFF:				
Real Property	19.75	17.3	17.3	-2.45
Personal Property	5	4	5	0
Tax Distribution	1.5	1.5	1.5	0
Total Tax Collection Staff	26.25	22.8	23.8	-2.45
E. CARTOGRAPHY STAFF				
Cartographic Supervisor	1	1	1	0
Lead Cartographer	0	0	0	0
Cartographer	4	4	4	0
Deed or Abstract Clerk	15	13	12	-3
Total Cartography Staff	20	18	17	-3
F. A & T DATA PROCESSING STAFF	21.03	21.41	22.41	1.38
TOTAL A & T STAFFING	156.88	147.06	115.06	-41.82

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

APPEALS

Number of:

BOE 1996	6,103
BORR 1995	94
DOR July 1, 1995 - June 30, 1996	698
Tax Court July 1, 1995 - June 30, 1996	40

OTHER APPRAISALS

Number of:

Maintenance appraisal accounts (new construction and remodels) July 1, 1995 - June 30, 1996	4,900
Segregations/Consolidations July 1, 1995 - June 30, 1996	2,302
All disqualifications from special assessment July 1, 1995 - June 30, 1996	66
Exemptions requiring application (including Veteran's Exemptions) July 1, 1995 - June 30, 1996	10,569

NOTE: Amounts in "Oct. 1 - June 30" column represent headcount of budgeted positions after Dec. 31, 1997. Because of part year funding, they do not equal budget FTE.

*** Change equals Current Approved minus Coming Year Oct. 1 - June 30.

MEASURE 50 TOTAL

MULTNOMAH COUNTY

EXPENDITURES FOR:	A VALUATION	B RECORDS ASSESSMENT	C BOARDS OF EQUALIZATION	D TAX COLLECTION & DISTRIBUTION	E CADASTRAL MAPPING	F DATA PROCESSING	G TOTAL
1. Personal Services *1	3,393,364	783,649	75,355	1,099,158	0	813,850	6,165,376
2. Materials & Services *1	487,201	224,636	76,017	473,995	0	2,208,911 A	3,470,760
3. Cost of Transportation *2 (Do Not Include in Materials & Services or Capital Outlay)	79,770	150	175	1,350	0	1,365	82,810
4. Capital Outlay (Do Not Include in Materials & Services)	0	6,000	0	0	0	65,753 *3	71,753 *4
5. TOTAL	3,960,335	1,014,435	151,547	1,574,503	0	3,089,879	9,790,699 *6

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

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

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

The rate per mile used in the County with an estimate of miles driven.

Rate per Mile 0.315 Est. of Miles 220,100

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

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

5 Specify The Method Used To Determine Indirect Costs:

Percent Amount Approved By A Federal Granting Agency.

4.17% of 9,718,946
(INCLUDED IN TOTALS ABOVE)

5 Percent of Total Direct Expenditures Less Capital Outlay.

Total Indirect Costs _____

*6 Total Eligible For Grant \$9,790,699

7 Total Expenditures Certified For Consideration In Grant
(Total of 5 and 6) \$9,790,699

BUD 1 - Division Expenditures Spreadsheet

A & T M47 PACKAGE BUDGET REQUEST		AGENCY DES	ORG A & T	PREPARED BY K. Tuneberg												Date 14-Apr-97		
LGFS Codes	FUND 175	AGENCY 030	ORG 7060	Facilities Tax Title 5655	Board of Equalization 7390	A&T Administration 7565	Technical Support 7566	Records Management 7570	Recording Support/Exem 7575	Admin Support/Exem 7585	Industrial/ Commercial 7590	Personal Property 7600	Residential 7610	Appraisal Clerical 7620	Tax Collection 7630	Tax Title Business Offc 7631	Marriage Licenses 7635	TOTAL
5100 PERMANENT	0	43,413	197,082	645,467	596,904	0	373,408	747,541	287,088	950,269	489,501	827,313	0	0	0	0	0	5,157,985
5200 TEMPORARY	0	20,388	0	10,970	2,065	0	0	0	0	0	53,971	35,385	0	0	0	0	0	122,779
5300 OVERTIME	0	0	0	7,740	0	0	0	0	0	0	0	2,531	0	0	0	0	0	10,271
5400 PREMIUM PAY	0	0	0	3,041	0	0	0	4,385	0	0	0	0	0	0	0	0	0	7,426
5500 FRINGE	0	7,822	34,778	119,437	107,568	0	66,169	134,824	51,554	170,649	92,407	154,806	0	0	0	0	0	940,014
DIRECT PERSONAL SERVICES	0	71,622	231,860	786,655	706,537	0	439,577	886,750	338,642	1,120,918	635,879	1,020,035	0	0	0	0	0	6,238,475
5550 INS BENEFITS	0	3,733	20,008	80,396	77,111	0	48,377	96,979	33,785	119,499	74,621	113,761	0	0	0	0	0	668,270
TOTAL PERSONAL SERVICES	0	75,355	251,868	867,051	783,648	0	487,954	983,729	372,427	1,240,418	710,500	1,133,795	0	0	0	0	0	6,906,745
6050 COUNTY SUPPLEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6060 PASS THROUGH PAYMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6110 PROFESSIONAL SERVICES	0	30,202	2,160	459,065	0	0	0	0	0	0	0	87,700	0	0	0	0	0	579,127
6120 PRINTING	0	6,500	5,000	200	23,362	0	4,100	3,280	3,800	2,500	3,225	23,732	0	0	0	0	0	75,699
6130 UTILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6140 COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6170 RENTALS	0	0	0	0	0	0	0	0	0	0	720	3,000	0	0	0	0	0	3,720
6180 REPAIRS & MAINTENANCE	0	1,150	1,000	17,400	5,000	0	500	200	500	2,900	0	2,500	0	0	0	0	0	31,150
6190 MAINTENANCE CONTRACTS	0	0	310	295,494	7,697	0	0	0	0	0	0	16,000	0	0	0	0	0	319,501
6200 POSTAGE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6230 SUPPLIES	0	2,000	11,000	36,967	11,683	0	6,000	9,200	2,650	12,900	12,000	11,200	0	0	0	0	0	115,600
6270 FOOD	0	300	250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	550
6310 TRAVEL & TRAINING	0	450	1,750	18,000	700	0	2,300	4,725	1,600	5,520	1,250	2,450	0	0	0	0	0	38,745
6330 LOCAL TRAVEL & MILEAGE	0	175	1,972	3,029	150	0	1,480	20,188	4,700	27,870	0	1,100	0	0	0	0	0	60,664
6520 INSURANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6530 EXTERNAL D.P.	0	0	0	800	0	0	0	0	0	0	0	0	0	0	0	0	0	800
6550 DRUGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6580 CLAIMS PAID/JUDGEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6610 AWARDS & PREMIUMS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6620 DUES & SUBSCRIPTIONS	0	0	1,659	1,080	100	0	2,638	1,480	1,400	998	258	500	0	0	0	0	0	10,113
7810 DEBT RETIREMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7820 INTEREST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIRECT MATERIALS AND SERVICES		40,777	25,101	832,035	48,692	0	17,018	39,073	14,650	52,688	17,453	148,182	0	0	0	0	0	1,235,669
7100 INDIRECT COSTS	0	6,066	13,562	126,308	40,367	0	22,572	46,024	18,120	56,446	32,560	64,513	0	0	0	0	0	426,538
7150 TELEPHONE	0	1,706	4,015	8,448	11,154	0	8,585	7,739	2,883	8,000	7,601	19,792	0	0	0	0	0	79,922
7200 DATA PROCESSING	0	0	0	1,158,772	0	0	0	0	0	0	0	0	0	0	0	0	0	1,158,772
7250 PC FLAT FEES	0	0	0	92,190	0	0	0	0	0	0	0	0	0	0	0	0	0	92,190
7300 MOTOR POOL	0	0	1,200	336	0	0	2,280	16,245	7,260	9,920	0	250	0	0	0	0	0	37,491
7350 ELECTRONICS	0	0	600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	600
7400 BUILDING MANAGEMENT	0	14,736	18,452	30,665	77,233	0	13,500	18,200	17,387	40,040	42,520	100,045	0	0	0	0	0	372,778
7500 OTHER INTERNAL SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7550 LEASE PAYMENTS TO C.L.R.	0	0	0	37,000	45,340	0	0	0	0	0	0	0	0	0	0	0	0	82,340
7560 MAIL/DISTRIBUTION	0	12,907	24,000	2,470	2,000	0	11,950	2,330	19,950	2,550	2,745	145,000	0	0	0	0	0	225,902
INTERNAL SERVICE REIMBURSEMENTS		35,415	61,829	1,456,188	176,094	0	58,887	90,538	65,600	116,956	85,426	329,600	0	0	0	0	0	2,476,533
TOTAL MATERIALS AND SERVICES		76,192	86,930	2,288,223	224,786	0	75,905	129,610	80,250	169,644	102,878	477,782	0	0	0	0	0	3,712,202
8100 LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8200 BUILDINGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8300 OTHER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8400 EQUIPMENT	0	0	0	65,753	6,000	0	0	0	0	0	0	0	0	0	0	0	0	71,753
TOTAL CAPITAL OUTLAY		0	0	65,753	6,000	0	0	0	0	0	0	0	0	0	0	0	0	71,753
TOTAL DIRECT BUDGET	0	112,399	256,961	1,684,443	761,229	0	456,595	925,823	353,292	1,173,606	653,331	1,168,217	0	0	0	0	0	7,548,897
TOTAL EXPENDITURES	0	151,547	338,798	3,221,028	1,014,434	0	563,859	1,113,339	452,677	1,410,062	813,378	1,611,578	0	0	0	0	0	10,690,700

**GRANT DOCUMENT STAFFING REPORT
MEASURE 47 HEADCOUNT LEVELS**

1997-98

Multnomah County	1 Approved FTE's Current Year (1996/97)	Budgeted FTE's Coming Year (1997-98)		3 Change (Col. 1 vs Col. 2) ***
		July 1-Sep 30	2 Oct 1-June	
A. ADMINISTRATIVE STAFF				
Assessor, Deputy, etc.:	2	2	2	0
Support Staff	3	3	3	0
Total Assessment Administration	5	5	5	0
B. VALUATION--APPRAISAL STAFF:				
Chief Appraisers/Appraisal Supervisors	9	9	6	-3
Lead Appraisers	0	0	0	0
Residential Appraisers	22	19	14.5	-7.5
Commercial Appraisal Tech.	1	1	1	0
Commercial/Industrial/Appraisers	19	19	11	-8
Farm/Forest/Rural Appraisers	2	0	1	-1
Mobile Home Appraisers	1	0	0.5	-0.5
Personal Property Appraisers/Specialists	7	6	6	-1
Sales Data Analysts	1	3	3	2
Other Appraisers	0	0	0	0
Exemption Analysts	1	1	1	0
Clerical Support	20	21	19	-1
Total Valuation--Appraisal Staff	83	79	63	-20
C. CLERK/BOE/BORR	1.6	0.85	0.85	-0.75
D. TAX COLLECTION STAFF:				
Real Property	19.75	17.3	18.3	-1.45
Personal Property	5	4	5	0
Tax Distribution	1.5	1.5	1.5	0
Total Tax Collection Staff	26.25	22.8	24.8	-1.45
E. CARTOGRAPHY STAFF				
Cartographic Supervisor	1	1	1	0
Lead Cartographer	0	0	0	0
Cartographer	4	4	4	0
Deed or Abstract Clerk	15	13	12	-3
Total Cartography Staff	20	18	17	-3
F. A & T DATA PROCESSING STAFF	21.03	21.41	23.41	2.38
TOTAL A & T STAFFING	156.88	147.06	134.06	-22.82

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

APPEALS

Number of:

BOE 1996	6,103
BORR 1995	94
DOR July 1, 1995 - June 30, 1996	698
Tax Court July 1, 1995 - June 30, 1996	40

OTHER APPRAISALS

Number of:

Maintenance appraisal accounts (new construction and remodels) July 1, 1995 - June 30, 1996	4,900
Segregations/Consolidations July 1, 1995 - June 30, 1996	2,302
All disqualifications from special assessment July 1, 1995 - June 30, 1996	66
Exemptions requiring application (including Veteran's Exemptions) July 1, 1995 - June 30, 1996	10,569

NOTE: Amounts in "Oct. 1 - June 30" column represent **headcount** of budgeted positions after Dec. 31, 1997. Because of part year funding, they do not equal budget FTE.

*** Change equals Current Approved minus Coming Year Oct. 1 - June 30.

MEASURE 47 TOTAL

MULTNOMAH COUNTY

EXPENDITURES FOR:	A VALUATION	B RECORDS ASSESSMENT	C BOARDS OF EQUALIZATION	D TAX COLLECTION & DISTRIBUTION	E CADASTRAL MAPPING	F DATA PROCESSING	G TOTAL
1. Personal Services *1	4,046,889	783,649	75,355	1,133,796	0	867,057	6,906,746
2. Materials & Services *1	552,102	224,636	76,017	476,433	0	2,284,858 A	3,614,046
3. Cost of Transportation *2 (Do Not Include in Materials & Services or Capital Outlay)	93,115	150	175	1,350	0	3,365	98,155
4. Capital Outlay (Do Not Include in Materials & Services)	0	6,000	0	0	0	65,753 *3	71,753 *4
5. TOTAL	4,692,106	1,014,435	151,547	1,611,579	0	3,221,033	10,690,700 *6

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

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

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

The rate per mile used in the County with an estimate of miles driven.
Rate per Mile 0.315 Est. of Miles 253,000

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

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

5 Specify The Method Used To Determine Indirect Costs:

Percent Amount Approved By A Federal Granting Agency.

4.17% of 10,618,947
(INCLUDED IN TOTALS ABOVE)

5 Percent of Total Direct Expenditures Less Capital Outlay.

Total Indirect Costs _____

*6 Total Eligible For Grant \$10,690,700

7 Total Expenditures Certified For Consideration In Grant
(Total of 5 and 6) \$10,690,700

GRANT DOCUMENT RESOLUTION

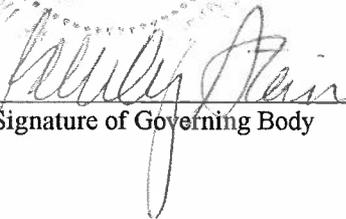
Multnomah County is applying to the Department of Revenue in order to participate in the Assessment and Taxation Grant. This grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.027, 308.232, 308.234, chapters 309,310, 312, and other laws requiring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

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

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

The Property Tax Grant Document has been reviewed by the county governing body and constitutes the county's program to maintain an achieve compliance with the requirement of the Oregon property tax system. Multnomah county designate Kathy Tuneberg, phone number 248-3345, as the county contact person for this grant document.





Signature of Governing Body

April 24, 1997
Date Signed