



Form 1 Grant Application Staffing

2019-2020

County <u>YAMHILL</u>	<u>Column 1</u> Approved FTE current year (2018-19)	<u>Column 2</u> Budgeted FTE coming year (2019-20)	<u>Column 3</u> Change (Column 2 less Column 1)
A. Assessment administration			
Assessor, deputy, etc.	2.00	2.00	0.00
Assmt. support staff, deed clerks and data entry staff	2.00	2.00	0.00
Total assessment administration staff	4.00	4.00	0.00
B. Valuation and appraisal staff			
Chief appraisers/appraiser supervisor	1.00	1.00	0.00
Lead appraisers.....	0.00	0.00	0.00
Residential appraisers	2.00	2.00	0.00
Commercial/industrial appraisers	2.00	2.00	0.00
Farm/forest/rural appraisers.....	3.00	2.00	(1.00)
Manufactured structure/floating structure appraisers	0.00	0.00	0.00
Personal property appraisers.....	1.00	1.00	0.00
Personal property clerks.....	1.00	0.25	(0.75)
Sales data analyst.....	1.00	1.00	0.00
Data gatherers and appraisal techs.....	0.00	1.00	1.00
Total valuation and appraisal staff	11.00	10.25	(0.75)
C. Board of Property Tax Appeals (BoPTA)			
	0.06	0.06	0.00
D. Tax collection and distribution administration			
Administration, deputy, etc.....	2.00	2.00	0.00
Support and collection	1.00	1.75	0.75
Tax distribution	0.25	0.25	0.00
Foreclosure and garnishment.....	0.25	0.25	0.00
Total tax collection and distribution	3.50	4.25	0.75
E. Cartography and GIS administration			
Cartographic/GIS supervisor.....	1.00	0.75	(0.25)
Lead cartographers	0.00	0.00	0.00
Cartographers.....	0.00	0.00	0.00
GIS specialists.....	0.00	0.25	0.25
Total cartographic and GIS staff	1.00	1.00	0.00
F. Dedicated IT services for A&T			
	1.91	1.91	0.00
G. Total assessment and taxation staffing			
	21.47	21.47	0.00

B.O. 19-131



Form 2 Explanation of Staffing Issues

2019-2020

County YAMHILL

In this section, explain any difference between approved staffing for the current year and staffing for the budgeted year. Explain why any funded positions were unfilled for the current year. Use this form to describe the intended use of nonpermanent workers (temporary help, project temporaries, and contractors) by A&T function, along with their cost. Note any special or unique aspects regarding who accomplishes the work and how they accomplish it related to Forms 4, 5, and 6. For example, if you use staff to perform personal property functions, other than those reported on Form 1, Section B, note that here and include the FTE.

No increase to the FTE for the budget (current and next year). In 2019, our office successfully recruited a new Chief Appraiser following a resignation. There is still one Appraiser III position unfilled. This position was recruited for early in 2019, with no suitable applicants noted. In late 2018, our personal property tech was promoted to Personal Property Appraiser I after passing the DOR Appraisal Registration exam. Successful recruitment for an Assessment Specialist for our Tax Office was also completed in early 2019. We will continue to recruit for all vacant positions within the office. In the previous four years, the County IT department was heavily involved with a software conversion. Support for 2019 and going forward will be reflective of former years of IT involvement.



Form 3 General Comments

2019-2020

County YAMHILL

Use this form to describe any issue in your budget that needs further clarification. Examples include significant changes on Form 7, purchase of a new data processing system, salary increases, new car purchases, personnel services, costs for mapping, etc. You can also use this form to document any miscellaneous comments about this grant application.

During the winter/spring of 2019, we implemented the use of field devices for appraisal data collection and data entry via Data Cloud Solutions product Mobile Assessor. Annual software maintenance for our CAMA and Tax platform, as well as this new data collection system, will continue to be included in our annual budgeting process.



Form 4 Valuation and Appraisal Resources

2019-2020

County <u>YAMHILL</u>	Number of accounts by activity		Number of FTE by activity	
	Actual (2018-19)	Estimated (2019-20)	Actual (2018-19)	Estimated (2019-20)
Activities				
1. Real property exceptions, special assessments and exemptions				
New construction.....	3,946	4,000	2.25	2.25
Zone changes.....	0	3	0.02	0.02
Subdivisions, segregations, and consolidations ..	185	200	0.40	0.40
Omitted properties	0	10	0.03	0.03
Special assessment qualification and disqualification	207	225	0.70	0.70
Exemptions.....	91	90	0.10	0.10
Subtotal.....	<u>4,429</u>	<u>4,528</u>	<u>3.50</u>	<u>3.50</u>
2. Appeals and assessor review				
Assessor review and stipulations	31	50	0.25	0.25
BOPTA	59	50	0.25	0.25
Department of Revenue.....	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court.....	4	5	0.25	0.25
Regular Division of the Oregon Tax Court	3	5	0.25	0.25
Subtotal.....	<u>97</u>	<u>110</u>	<u>1.00</u>	<u>1.00</u>
3. Real property valuation				
Physical reappraisal.....	5,593	11,800	2.50	2.50
Recalculation only—no appraisal review	43,314	37,200	1.00	1.00
Subtotal.....	<u>48,907</u>	<u>49,000</u>	<u>3.50</u>	<u>3.50</u>
4. Business personal property (returns mailed)	<u>1,649</u>	<u>1,700</u>	<u>1.00</u>	<u>1.00</u>
5. Ratio			<u>0.75</u>	<u>0.75</u>
6. Continuing education			<u>0.25</u>	<u>0.25</u>
7. Other valuation—appraisal activity			<u>0.25</u>	<u>0.25</u>
8. Total valuation and appraisal staff (FTE)			<u>10.25</u>	<u>10.25</u>



Form 5 Tax Collection and Distribution Work Activity

2019-2020

County YAMHILL

**Number of accounts
by activity**

	Actual (2018-19)	Estimated (2019-20)
--	---------------------	------------------------

1. Number of accounts requiring roll corrections		
Business personal property	7	15
Personal property manufactured structures	43	50
Real property	334	350
2. Number of accounts requiring a refund		
Business personal property	18	20
Personal property manufactured structures	12	15
Real property	201	225
3. Number of delinquent tax notices sent		
Business personal property	146	150
Personal property manufactured structures	703	700
Real property	2,299	2,300
4. Number of foreclosure accounts processed		
Real property only	40	40
5. Number of accounts issued redemption notices		
Real property only	12	15
6. Number of warrants	298	300
7. Number of garnishments	0	0
8. Number of seizures	0	0
9. Number of bankruptcies	78	80
10. Number of accounts with an address change processed	1,252	1,260
<hr/>		
11. How many second trimester statements do you mail?	0	
12. How many third trimester statements do you mail?	0	
13. Does the county contract for lock box service?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
14. Does the county use in-house remittance processing?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
15. Is tax collecting combined with another county function?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, describe that function on Form 2.		



Form 6
Assessment and Administrative
Support and Cartography
Work Activity

2019-2020

County YAMHILL

**Assessment and administrative support
work activity**

	<u>Numbers by activity</u>	
	<u>Actual (2018-19)</u>	<u>Estimated (2019-20)</u>
1. Number of deeds worked	<u>4,385</u>	<u>4,500</u>

Cartography work activity

	<u>Numbers by activity</u>	
	<u>Actual (2018-19)</u>	<u>Estimated (2019-20)</u>
1. Number of new tax lots.....	<u>445</u>	<u>500</u>
2. Number of lot line adjustments	<u>90</u>	<u>100</u>
3. Number of consolidations	<u>23</u>	<u>25</u>
4. Number of new maps.....	<u>1</u>	<u>5</u>
5. Number of tax code boundary changes	<u>5</u>	<u>5</u>



Form 7 Summary of Expenses

2019-2020

County YAMHILL

Current operating expenses	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
1. Personnel services	424,772	949,400	7,161	400,852	108,743	127,164	2,018,092
2. Materials and services	84,250	140,550	9,413	140,550	17,569	12,557	404,889
3. Transportation	0	80,000	0	0	0	0	80,000
4. Total current operating expenses (Total direct expenses)	509,022	1,169,950	16,574	541,402	126,312	139,721	2,502,981

* Include approved grant funding for ORMAP

Indirect expenses

- 5. Total direct expenses (line 4) 2,502,981
- 6. If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box. 0.05
- Total indirect expenses (line 5 multiplied by line 6) 125,149**
- 6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses, enter that percentage in this box. 0.00000
- Total indirect expenses (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows) 0**
- 7. **Total indirect expenses 125,149**

Capital outlay

- 8. Enter the actual capital outlay without regard to limitation.

Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	Data Processing Support (IT, AT)	Total capital outlay without regard to limitation
0	10,570	0	0	5,000	0	15,570
- 9. Total direct and indirect expenses (sum of lines 4 and 7) 2,628,130
- 10. Direct and indirect expenses multiplied by 0.06 157,688
- 11. The greater of line 10 or \$50,000 157,688
- 12. Capital outlay (the lesser of line 8 or line 11) 15,570
- 13. Total expenditures for CAFFA consideration (sum of lines 4, 7, and 12) 2,643,700

Form 8

Grant Application Resolution

YAMHILL County is applying to the Department of Revenue to participate in the County Assessment Function Funding Assessment Program.

This state grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation.

YAMHILL County has undertaken a self-assessment of its compliance with the laws and rules that govern the Oregon property tax system. The County is generally in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312, and all requiring equity and uniformity in the system of property taxation.

YAMHILL County agrees to appropriate budgeted dollars based on 100 percent of the expenditures certified in the grant application. The total expenditure amount for consideration in the grant is \$2,643,700. If 100 percent isn't appropriated, no grant shall be made to the county for each quarter in which the county is out of compliance.

The County designates the following individual as the contact for this grant application.

<u>DERRICK WHARFF</u>	<u>(503) 434-7347</u>	<u>wharffd@co.yamhill.or.us</u>
Name	Phone	Email

County Approval

By selecting the "I Accept" checkbox, you are signing this Resolution electronically and certifying the Resolution has been approved by the board. You agree your electronic signature is the legal equivalent of your manual signature.

I Accept

<u>DERRICK WHARFF</u>	<u>ASSESSOR AND TAX COLLECTOR</u>	<u>25-Apr-2019</u>
Chair/Judge or Appointee	Title	Sign Date

RACIAL AND ETHNIC IMPACT STATEMENT

This form is used for informational purposes only and must be included with the grant application.

Chapter 600 of the 2013 Oregon Laws require applicants to include with each grant application a racial and ethnic impact statement. The statement provides information as to the disproportionate or unique impact the proposed policies or programs may have on minority persons¹ in the State of Oregon if the grant is awarded to a corporation or other legal entity other than natural persons.

1. The proposed grant project policies or programs could have a disproportionate or unique positive impact on the following minority persons:

Indicate all that apply:

Women
 Persons with Disabilities
 African-Americans
 Hispanics
 Asians or Pacific Islanders
 American Indians
 Alaskan Natives

2. The proposed grant project policies or programs could have a disproportionate or unique negative impact on the following minority persons:

Indicate all that apply:

Women
 Persons with Disabilities
 African-Americans
 Hispanics
 Asians or Pacific Islanders
 American Indians
 Alaskan Natives

3. The proposed grant project policies or programs will have no disproportionate or unique impact on minority persons.

If you checked numbers 1 or 2 above, on a separate sheet of paper, provide the rationale for the existence of policies or programs having a disproportionate or unique impact on minority persons in this state. Further provide evidence of consultation with representative(s) of the affected minority persons.

I HEREBY CERTIFY on this 25 day of April, 2019, the information contained on this form and any attachment is complete and accurate to the best of my knowledge.

Printed Name: DERRICK WHARFF

Accepted by Yamhill County
Board of Commissioners on
4/25/19 by Board Order
19-131

¹ "Minority persons" are defined in SB 463 (2013 Regular Session) as women, persons with disabilities (as defined in ORS 174.107), African-Americans, Hispanics, Asians or Pacific Islanders, American Indians and Alaskan Natives.