



Form 1 Grant Application Staffing

County: Yamhill

	Column 1 Approved FTE Current Year (2019-2020)	Column 2 Budgeted FTE Coming Year (2020-2021)	Column 3 FET Change (Column 2 less Column 1)
A. Assessment Administration			
Assessor, Deputy, etc.	2.00	2.00	-
Assmt. Support Staff, Deed Clerks, & Data Entry Staff	2.00	2.00	-
Total Assessment Administration	4.00	4.00	-
B. Valuation- Appraisal Staff			
Chief Appraisers/Appraiser Supervisor	1.00	1.00	-
Lead Appraisers	-	-	-
Residential Appraisers	2.00	2.00	-
Commercial/Industrial Appraisers	2.00	2.00	-
Farm/Forest/Rural Appraisers	3.00	3.00	-
Manufactured Structure/Floating Structure Appraisers	-	-	-
Personal Property Appraisers	1.00	1.00	-
Personal Property Clerks	0.25	0.25	-
Sales Data Analyst	1.00	1.00	-
Data Gatherers & Appraisal Techs	-	-	-
Total Valuation- Appraisal Staff	10.25	10.25	-
C. Clerk/BOPTA Staff	0.06	0.06	-
D. Tax Collection & Distribution Administration			
Administration, Deputy, etc.	2.00	2.00	-
Support & Collection Staff	1.00	1.00	-
Tax Distribution	0.25	0.25	-
Foreclosure & Garnishment	0.25	0.25	-
Total Tax Collection & Distribution Staff	3.50	3.50	-
E. Cartography & GIS Administration			
Cartographic/GIS Supervisor	1.00	1.00	-
Lead Cartographer	-	-	-
Cartographers	-	-	-
GIS Specialist	-	-	-
Total Cartographic & GIS Staff	1.00	1.00	-
F. Dedicated IT services for A&T	1.91	2.00	0.09
G. Total A&T Staffing (the sum of A- F above)	20.72	20.81	0.09

B.6. 20-123



Form 2 Explanation of Staffing Issues

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 reported on Form 1, Section B, note that here and include the FTE.

2020 Comments - No increase to the FTE for the budget (current and next year). In early 2019, our office successfully recruited a new Chief Appraiser following a resignation. There is still one Appraiser III position unfilled. Occasionally in the past two years, we have recruited for this position, with no suitable applicants noted. We will continue to recruit for all vacant positions within the office. In the previous five years, the County IT department was heavily involved with a software conversion. Support for 2020 and going forward will be reflective of former years of IT involvement.

Additional FTE in Form 1 not included in the A & T Org Chart because they are from a different departments.

County: Yamhill

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

2020 Comments - Since the spring of 2019, our office has implemented the use of field devices for appraisal data collection and data entry via Data Cloud Solutions product Mobile Assessor. The Mobile Assessor platform was used for re-appraisal of Newberg and Dundee residential accounts, all manufactured home parks, as well as completion of red tag/permit accounts for the 2020 tax year. We will also be using Mobile Assessor for reappraisal of a section of rural accounts in the spring/summer of 2020. 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. Starting in 2019, and continuing on for subsequent tax years, the Yamhill County Assessor Office no longer sends out Personal Property Return forms to personal property owner. For the 2020 tax year, our office, in conjunction with The Masters Touch, has developed and implement a DOR approved online personal property filing platform. Our commercial appraisal team completed reappraisal of all multi-family properties through the county, including implementation of valuation by the income approach.

Additional Form 7 Operating Expenses not included in the A & T budget because they are from a different department(s). Se attached Workbooks for additional information.

Admin HR - \$ 12,586

Clerks- \$ 19,196

IT-\$159,790

Finance - \$ 13,610

County Counsel - \$40,408



Form 4 Valuation-Appraisal Resources

County: Yamhill

	Number of Accounts by Activity		Number of FTE by Activity	
	Actual 2019-2020	Estimated 2020-2021	Actual 2019-2020	Estimated 2020-2021
Activities				
1. Real Property Exceptions, Special Assessments, and Exemptions				
New Construction	3,680	4,000	2.25	2.25
Zone Changes	-	3	0.02	0.02
Subdivisions, Segregations, Consolidations	459	450	0.40	0.40
Omitted Properties	29	20	0.03	0.03
Special Assessment Qualification and Disq	288	250	0.70	0.70
Exemptions	79	80	0.10	0.10
Subtotal	4,535.00	4,803.00	3.50	3.50
2. Appeals and Assessor Review				
Assessor Review and Stipulations	30	50	0.25	0.25
BOPTA	32	50	0.25	0.25
Department of Revenue	-	-	-	-
Magistrate Division-Tax Court	5	7	0.25	0.25
Regular Division-Tax Court	3	4	0.25	0.25
Subtotal	70.00	111.00	1.00	1.00
3. Real Property Valuation				
Physical Reappraisal	9,927	5,000	2.50	2.50
Recalculation only-no appraisal review	32,259	37,500	1.00	1.00
Subtotal	42,186	42,500	3.50	3.50
4. Business Personal Property (returns mailed)	-	-	1.00	1.00
5. Ratio			0.75	0.75
6. Continuing Education			0.25	0.25
7. Other Valuation - Appraisal Activity			0.25	0.25
8. Total Valuation-Appraisal Staff (FTE)			10.25	10.25

From 4 Lines 8 Should march Form1, section B. If these figures do not match, use Form 2 or 3 to explain why.



Form 5 Tax Collection/ Distribution Work Activity

County: Yamhill

Number of Accounts by Activity

	Actual 2019- 2020	Estimated 2020-2021
1. Number of accounts requiring roll corrections		
Business Personal Property	80	40
Personal Property Manufactured Structures	28	35
Real Property	209	200
2. Number of accounts requiring a refund		
Business Personal Property	33	25
Personal Property Manufactured Structures	23	20
Real Property	252	225
3. Number of delinquent tax notices sent		
Business Personal Property	157	150
Personal Property Manufactured Structures	700	700
Real Property	2,153	2,150
4. Number of foreclosure accounts processed		
Real Property only	48	45
5. Number of accounts issued redemption notices		
Real Property only	19	15
6. Number of warrants	211	250
7. Number of garnishments	0	0
8. Number of seizures	0	0
9. Number of bankruptcies	85	80
10. Number of accounts with an address change processed	999	1,050
11. How many second trimester statements do you mail?	0	0
12. How many third trimester statements do you mail?	0	0
13. Does the county contract for lock box service?	Yes	Yes
14. Does the county use in-house remittance processing?	No	No
15. If tax collector is combined with another county function, please describe	Yes	Yes

In Yamhill County the Assessor and Tax Collector are combined into one Position



Form 6 Administrative Support and Cartography Work Activity

County: Yamhill

Assessment and Administrative Support Work Activity

	Number of Accounts	
	Actual	Estimated
	2019-2020	2020-2021
1. Number of Deeds Worked	4,065	4,400

Cartography Work Activity

	Number of Accounts	
	Actual	Estimated
	2019-2020	2020-2021
1. Number of New Tax Lots	412	247
2. Number of Lot Line Adjustments	89	79
3. Number of Consolidations	24	14
4. Number of New Maps	1	2
5. Number of Tax Code Boundary Changes	5	0



Form 7
Summary of Expenses

County: Yamhill

Current Operation Expenses	A. Assessment Administration	B. Valuation	C. BOP/TA	D. Tax Collection & Distribution	E. Cartography*	F. A&T Data Processing	TOTALS
1. Personnel Services	\$ 454,636	\$ 1,000,328	\$ 9,379	\$ 378,769	\$ 112,247	\$ 147,038	\$ 2,102,397
2. Materials & Services	\$ 67,759	\$ 115,568	\$ 9,817	\$ 126,032	\$ 16,134	\$ 12,752	\$ 348,062
3. Transportation	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000
4. Total Current Operating Expenses (Total Direct Expenses)	\$ 522,395	\$ 1,133,896	\$ 19,196	\$ 504,801	\$ 128,381	\$ 159,790	\$ 2,468,458

Indirect Expenses

*Include ORMAP - approved grant funding

5. Total Direct Expenses (line 4)	\$ 2,468,458
6. If you use the 5 percent method to calculate your indirect expenses enter .05 in this box	\$ 0.05
Total Indirect Expenses (line 5 x line 6)	\$ 123,423

6A. If you use a percent amount approved by a federal granting agency to calculate you indirect expenses, enter that percentage in this box

Total Indirect Expenses (line 6A x the direct expense amount the category/categories that your certificate allows)	\$ -
7. Total Indirect Expenses	\$ 123,423

Capital Outlay

	Assessment Administration	Valuation	BOP/TA	Tax Collection & Distribution	Cartography*	A&T Data Processing	Total Capital Outlay Without Regard to Limit
8. Enter the actual capital outlay without regard to limitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Total direct and indirect expenses (line 4 + line 7)							\$ 2,591,881
10. Direct and indirect expenses x 0.06							\$ 155,513
11. The greater of line 10 or \$50,000							\$ 155,513
12. Capital outlay (the lesser of line 8 or line 11)							\$ -
13. Total expenditures for CAFFA consideration (line 4 + line 7 + line 12)							\$ 2,591,881

Form 8
Grant Application Resolution

Yamhill County is applying to the Department of Revenue in order to participate in the County Assessment Function Funding Assistance 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 laws 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 \$ 2,591,882. 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

Craig Pittman, chair board of commissioners
Signature of chairperson or judge of governing body

4/9/2020
Date signed

Accepted by Yamhill County
Board of Commissioners on
4/9/2020 by Board Order
20-123