



Form 1 Grant Application Staffing

2024-2025

	Column 1 Approved FTE current year (2023-24)	Column 2 Budgeted FTE coming year (2024-25)	Column 3 Change (Column 2 less Column 1)
County <u>YAMHILL</u>			
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.....	2.00	2.00	0.00
Manufactured structure/floating structure appraisers	0.00	0.00	0.00
Personal property appraisers.....	1.00	1.00	0.00
Personal property clerks.....	0.25	0.25	0.00
Sales data analyst.....	1.00	1.00	0.00
Data gatherers and appraisal techs.....	1.00	1.00	0.00
Total valuation and appraisal staff	10.25	10.25	0.00
C. Board of Property Tax Appeals (BoPTA)	0.09	0.32	0.23
D. Tax collection and distribution administration			
Administration, deputy, etc.....	2.00	2.00	0.00
Support and collection	1.75	1.75	0.00
Tax distribution	0.12	0.12	0.00
Foreclosure and garnishment.....	0.20	0.17	(0.03)
Total tax collection and distribution	4.07	4.04	(0.03)
E. Cartography and GIS administration			
Cartographic/GIS supervisor.....	1.00	1.00	0.00
Leadcartographers	0.00	0.00	0.00
Cartographers.....	0.00	0.00	0.00
GIS specialists.....	0.00	0.00	0.00
Total cartographic and GIS staff	1.00	1.00	0.00
F. Dedicated IT services for A&T	1.17	1.59	0.42
G. Total assessment and taxation staffing	20.58	21.20	0.62



Form 2 Explanation of Staffing Issues

2024-2025

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.

2023-2024 Comments - As of March 2024, one commercial appraisal position remains vacant. Over the past several years, our office has unsuccessfully recruited for this position multiple times, with no qualified applicants found. In addition, we are looking at alternative uses for this re-instated position, including a hybrid assistant data analyst/appraiser position. We are also developing an in-house training program to potentially hire an inhouse candidate. We will continue to recruit for all vacant positions within the office.

Additional FTE in Form 1 not included in the A & T Org Chart because they are reported by other departments, including IT, Finance, County Counsel, Clerk, and HR.



Form 3 General Comments

2024-2025

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.

2023-2024 Comments - For the 2023-24 tax year, the Mobile Assessor platform was used for the completion of all new construction, and permits and for a rural re-appraisal in the southwest portion of the county as well as the urban small cities of Willamina and Sheridan. We will continue to use Mobile Assessor for permits this coming year, as well as the completion of the re-appraisal of the southwest section of the county, as well as the urban areas of Amity, Dayton, Yamhill Carlton, and Lafayette. 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. Since the 2020 tax year, our office, in conjunction with The Master's Touch, has developed and implemented a DOR-approved online personal property filing platform. Approximately 2,100 personal property returns were processed by our office for 2023. Our commercial appraisal team has completed the reappraisal of all commercial and industrial properties throughout the county, including the implementation of valuation by the income approach in our CAMA system; tables for the income properties are now updated annually, which is something we could not do in our legacy system. The number of BoPTA filings for the 2023 tax year remained near historic lows, with 10 appeals filed, with only 3 hearings heard by the board.

The attached initial budget is the balanced budget 10 for Yamhill County. To balance this budget we had to initially remove three positions and create an ask-back request for funding to support those positions. The figures presented throughout the CAFFA application include the three positions and the funding required to support them. Once the final budget is approved, we will amend the application as necessary and upload the final budget.

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

Admin HR - \$32,245
Clerks - \$36,999
IT - \$247,548
Finance - \$34,687
County Counsel - \$35,554



Form 4 Valuation and Appraisal Resources

2024-2025

County <u>YAMHILL</u>	Number of accounts by activity		Number of FTE by activity	
	Actual (2023-24)	Estimated (2024-25)	Actual (2023-24)	Estimated (2024-25)
Activities				
1. Real property exceptions, special assessments and exemptions				
New construction.....	3,354	3,200	2.25	2.25
Zone changes.....	0	2	0.00	0.02
Subdivisions, segregations, and consolidations..	491	500	0.40	0.40
Omitted properties	0	5	0.00	0.08
Special assessment qualification and disqualification	159	175	0.80	0.70
Exemptions.....	123	100	0.10	0.10
Subtotal.....	4,127	3,982	3.55	3.55
2. Appeals and assessor review				
Assessor review and stipulations	15	30	0.25	0.25
BOPTA	10	20	0.25	0.25
Department of Revenue.....	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court.....	7	5	0.25	0.25
Regular Division of the Oregon Tax Court	1	1	0.10	0.10
Subtotal.....	33	56	0.85	0.85
3. Real property valuation				
Physical reappraisal.....	4,357	4,500	2.50	2.50
Recalculation only—no appraisal review	40,254	40,750	1.00	1.00
Subtotal.....	44,611	45,250	3.50	3.50
4. Business personal property (returns mailed)	0	0	1.00	1.00
5. Ratio			0.75	0.75
6. Continuing education			0.25	0.25
7. Other valuation—appraisal activity			0.35	0.35
8. Total valuation and appraisal staff (FTE)			10.25	10.25



Form 5 Tax Collection and Distribution Work Activity

2024-2025

County YAMHILL

Number of accounts by activity	
Actual (2023-24)	Estimated (2024-25)

1. Number of accounts requiring roll corrections		
Business personal property	76	80
Personal property manufactured structures	36	40
Real property	133	140
2. Number of accounts requiring a refund		
Business personal property	26	30
Personal property manufactured structures	27	30
Real property	224	225
3. Number of delinquent tax notices sent		
Business personal property	276	270
Personal property manufactured structures	676	680
Real property	1,838	1,850
4. Number of foreclosure accounts processed		
Real property only	38	40
5. Number of accounts issued redemption notices		
Real property only	10	12
6. Number of warrants	258	275
7. Number of garnishments	0	0
8. Number of seizures	0	0
9. Number of bankruptcies	14	15
10. Number of accounts with an address change processed	1,292	1,300
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

2024-2025

County YAMHILL

Assessment and administrative support work activity

	Numbers by activity	
	Actual (2023-24)	Estimated (2024-25)
1. Number of deeds worked	3,314	3,000

Cartography work activity

	Numbers by activity	
	Actual (2023-24)	Estimated (2024-25)
1. Number of new tax lots	300	320
2. Number of lot line adjustments	38	35
3. Number of consolidations	11	9
4. Number of new maps	5	2
5. Number of tax code boundary changes	5	1



Form 7 Summary of Expenses

2024-2025

County YAMHILL

	A.	B.	C.	D.	E.	F.	
Current operating expenses	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography*	Dedicated IT services for A&T	Totals
1. Personnel services	585,710	1,245,690	22,331	562,985	148,799	232,848	2,798,363
2. Materials and services	82,840	183,297	14,668	108,407	21,400	14,700	425,312
3. Transportation	0	0	0	0	0	0	0
4. Total current operating expenses (Total direct expenses)	668,550	1,428,987	36,999	671,392	170,199	247,548	3,223,675

* Include approved grant funding for ORMAP

Indirect expenses

5. Total direct expenses (line 4)	3,223,675
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)	161,184
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	161,184

Capital outlay

	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	Data Processing Support (IT, AT)	
8. Enter the actual capital outlay without regard to limitation.	0	0	0	0	0	0	Total capital outlay without regard to limitation
9. Total direct and indirect expenses (sum of lines 4 and 7)							3,384,859
10. Direct and indirect expenses multiplied by 0.06							203,092
11. The greater of line 10 or \$50,000.....							203,092
12. Capital outlay (the lesser of line 8 or line 11)							0
13. Total expenditures for CAFFA consideration (sum of lines 4, 7, and 12).....							3,384,859

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 \$3,384,859. 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>x3687</u>	<u>wharffd@yamhillcounty.gov</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  Chair, Board of Commissioners 4/18/24

Chair/Judge or Appointee	Title	Sign Date
--------------------------	-------	-----------

Approved by the Yamhill County Board of Commissioners on 4/18/24
via Board Order 24-116