



## YAMHILL COUNTY ASSESSMENT & TAX

Derrick C Wharff  
Assessor and Tax Collector

**Date:** April 10, 2025  
**To:** Yamhill County Board of Commissioners  
**From:** Derrick Wharff, Yamhill County Assessor and Tax Collector  
**Re:** County Assessment Function Funding Assistance (“CAFFA”) Grant Resolution

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I am requesting consideration of the submission of an application for Yamhill County for the 2025-2026 County Assessment Function Finding Assistance (“CAFFA”) Grant in the amount of \$3,696,649.

Thank you for your consideration,

Derrick Wharff

Approved by the Yamhill County Board of  
Commissioners on 04/10/2025  
via Board Order 25-099.



# Form 1 Grant Application Staffing

**2025-2026**

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>County</b> <u>YAMHILL</u>	<b>Approved FTE current year (2024-25)</b>	<b>Budgeted FTE coming year (2025-26)</b>	<b>Change (Column 2 less Column 1)</b>
<b>A. Assessment administration</b>			
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>B. Valuation and appraisal staff</b>			
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	2.40	0.40
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	10.65	0.40
<b>C. Board of Property Tax Appeals (BoPTA)</b>	0.32	0.28	(0.04)
<b>D. Tax collection and distribution administration</b>			
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.....	0.17	0.17	0.00
Total tax collection and distribution .....	4.04	4.04	0.00
<b>E. Cartography and GIS administration</b>			
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
<b>F. Dedicated IT services for A&amp;T</b>	1.59	1.48	(0.11)
<b>G. Total assessment and taxation staffing</b>	21.20	21.45	0.25



## Form 2 Explanation of Staffing Issues

2025-2026

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.

2024-2025 Comments - As of March 2025, we have filled a vacant Appraiser 3 (commercial/industrial) appraiser position through an internal training program. Primary commercial appraiser retired as of February 28, 2025, but has returned to work on a part-time basis, as 0.40 FTE, leaving one new vacant full-time commercial appraiser position open. All other positions in our office are staffed.

In Yamhill County, the Assessor and Tax Collector are a combined position/function.

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

2025-2026

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.

2024-2025 Comments - For the 2024-25 tax year, the Mobile Assessor platform was used for the completion of all new construction, permits, and we completed nearly all remaining accounts in our rural re-appraisal plan. We will continue to use Mobile Assessor for permits this coming year, as well as returning to the urban areas of McMinnville and Lafayette for re-appraisal that were last visited in 2018-2019. 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 2025. Our commercial appraisal team has completed reappraisal of all commercial and industrial properties throughout the county, including 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 2024 tax year remained near historic lows, with 9 appeals filed, and only 5 hearings heard by the board. Our office is currently involved in litigation at the Regular Division and Magistrate Division of the Oregon Tax Court with five years of appeals for Lowe's.

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

Admin HR - \$36,047  
Clerks - \$38,266  
IT - \$247,357  
Finance - \$34,826  
County Counsel - \$29,491



# Form 4 Valuation and Appraisal Resources

**2025-2026**

County <u>YAMHILL</u>	Number of accounts by activity		Number of FTE by activity	
	Actual (2024-25)	Estimated (2025-26)	Actual (2024-25)	Estimated (2025-26)
<b>Activities</b>				
<b>1. Real property exceptions, special assessments and exemptions</b>				
New construction.....	3,394	3,300	2.25	2.65
Zone changes.....	0	2	0.00	0.02
Subdivisions, segregations, and consolidations..	222	250	0.40	0.40
Omitted properties .....	3	5	0.08	0.08
Special assessment qualification and disqualification	162	150	0.80	0.80
Exemptions.....	115	100	0.10	0.10
Subtotal.....	3,896	3,807	3.63	4.05
<b>2. Appeals and assessor review</b>				
Assessor review and stipulations .....	23	30	0.25	0.25
BOPTA .....	9	20	0.25	0.25
Department of Revenue.....	2	0	0.02	0.00
Magistrate Division of the Oregon Tax Court.....	2	1	0.25	0.15
Regular Division of the Oregon Tax Court .....	4	5	0.10	0.10
Subtotal.....	40	56	0.87	0.75
<b>3. Real property valuation</b>				
Physical reappraisal.....	3,725	4,200	2.50	2.50
Recalculation only—no appraisal review .....	41,500	42,000	1.00	1.00
Subtotal.....	45,225	46,200	3.50	3.50
<b>4. Business personal property (returns mailed) .....</b>	0	0	1.00	1.00
<b>5. Ratio .....</b>			0.75	0.75
<b>6. Continuing education .....</b>			0.25	0.25
<b>7. Other valuation—appraisal activity .....</b>			0.35	0.35
<b>8. Total valuation and appraisal staff (FTE) .....</b>			10.35	10.65



# Form 5 Tax Collection and Distribution Work Activity

2025-2026

County YAMHILL

Number of accounts by activity	
Actual (2024-25)	Estimated (2025-26)

<b>1. Number of accounts requiring roll corrections</b>		
Business personal property .....	68	70
Personal property manufactured structures .....	9	20
Real property .....	256	150
<b>2. Number of accounts requiring a refund</b>		
Business personal property .....	21	25
Personal property manufactured structures .....	19	25
Real property .....	186	200
<b>3. Number of delinquent tax notices sent</b>		
Business personal property .....	300	300
Personal property manufactured structures .....	643	650
Real property .....	1,885	1,900
<b>4. Number of foreclosure accounts processed</b>		
Real property only .....	44	50
<b>5. Number of accounts issued redemption notices</b>		
Real property only .....	14	15
<b>6. Number of warrants .....</b>	333	340
<b>7. Number of garnishments.....</b>	0	0
<b>8. Number of seizures .....</b>	1	1
<b>9. Number of bankruptcies.....</b>	11	12
<b>10. Number of accounts with an address change processed .....</b>	1,022	1,200
<b>11. How many second trimester statements do you mail? .....</b>	0	
<b>12. How many third trimester statements do you mail? .....</b>	0	
<b>13. Does the county contract for lock box service?.....</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>14. Does the county use in-house remittance processing? .....</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>15. Is tax collecting combined with another county function? .....</b>	<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**

**2025-2026**

County YAMHILL

<b>Assessment and administrative support work activity</b>		
	<u>Numbers by activity</u>	
	Actual (2024-25)	Estimated (2025-26)
<b>1. Number of deeds worked .....</b>	3,150	3,150

<b>Cartography work activity</b>		
	<u>Numbers by activity</u>	
	Actual (2024-25)	Estimated (2025-26)
<b>1. Number of new tax lots .....</b>	110	110
<b>2. Number of lot line adjustments .....</b>	34	35
<b>3. Number of consolidations .....</b>	17	20
<b>4. Number of new maps .....</b>	1	1
<b>5. Number of tax code boundary changes .....</b>	3	3



# Form 7 Summary of Expenses

2025-2026

County YAMHILL

	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
<b>Current operating expenses</b>							
1. Personnel services	635,276	1,353,993	23,881	610,342	161,744	232,597	3,017,833
2. Materials and services	103,712	222,170	14,385	121,424	26,334	14,760	502,785
3. Transportation	0	0	0	0	0	0	0
4. Total current operating expenses (Total direct expenses)	738,988	1,576,163	38,266	731,766	188,078	247,357	3,520,618

\* Include approved grant funding for ORMAP

**Indirect expenses**

5. Total direct expenses (line 4) .....	3,520,618
6. If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box. ....	0.05
<b>Total indirect expenses</b> (line 5 multiplied by line 6) .....	176,031
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
<b>Total indirect expenses</b> (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows)	0
7. <b>Total indirect expenses</b> .....	176,031

**Capital outlay**

	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	Data Processing Support (IT, AT)	Total capital outlay without regard to limitation
8. Enter the actual capital outlay without regard to limitation.	0	0	0	0	0	0	0
9. Total direct and indirect expenses (sum of lines 4 and 7) .....							3,696,649
10. Direct and indirect expenses multiplied by 0.06 .....							221,799
11. The greater of line 10 or \$50,000.....							221,799
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) .....							3,696,649

# 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 \$3,696,649. 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@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

<u>KIT JOHNSTON</u>	<u>CHAIR, BOARD OF COMMISSIONERS</u>	<u>10-Apr-2025</u>
Chair/Judge or Appointee	Title	Sign Date