

INFORMAL WORK SESSION MINUTES

February 6, 2018 1:30 p.m.

BOC Conf. Room, 434 NE Evans St.

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- Present: Commissioners Mary Starrett and Richard L. "Rick" Olson. Stan Primozich is excused.
- Staff: Laura Tschabold, Ken Huffer, Christian Boenisch, Mikalie Frei, Derrick Wharff; Assessor, Samantha Williams; Assessment Specialist, John Phelan; Public Works, Tim Svenson; Sheriff
- Guests: Nicole Montesano, News Register
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Commissioner Starrett called the meeting to order at 1:29 p.m.

A. WORK SESSION: This time is reserved for topics of discussion scheduled for the Commissioners in advance. If a work session is not needed, the balance of the meeting will begin at 1:30 p.m.

1. Work Session: None

B. DEPARTMENT UPDATES:

1. Public Works – John Phelan; Mr. Phelan presented video of the demolition of the Public Works building on Lafayette Ave. Distributed handout of plans for new Public Works building design, as well as the 2018 Maintenance Improvement Project list.

2. Assessor's Office – Derrick Wharff; Personal property taxes and foreclosure avoidance. Mr. Wharff provided handout, (Exhibit A). Ms. Williams gave an overview of outreach and education program to the public regarding business personal property tax laws. Commissioner Starrett discussed the option of the Assessor's Office utilizing a foreclosure avoidance program offered by the Housing Authority to assist homeowners in overcoming social/economic barriers.

C. PRELIMINARY CONSENT AGENDA: Consensus of the board to forward preliminary consent agenda items C1-C3 to the consent agenda for formal session on Thursday.

Contracts/Grants

1. Approval of the change order to the agreement between Yamhill County and Roby's McMinnville Furniture Appliance, Inc. (B.O. 18-04) in the amount of \$1,428 for the renovation of 330/340 Kirby Street.

2. Approve Amendment #1 to Agreement #1010448_YAMHILL_LHD between Yamhill County Health & Human Services and Oregon Health Sciences University (B.O. 17-103) in the amount of \$24,000, retroactive to October 1, 2017.

Bridges

3. Authorize the Notice of Intent to Award for Palmer Creek (Palmer Creek Road) Bridge 2018 Rehabilitation Project in the amount of \$687,139.

D. NON-CONSENT AGENDA ITEMS: (Add to consent agenda or leave off)

1. Approval of Sheriff's Office positional authority transfer, 1.0 FTE from Deputy Sheriff (010-043-404.02) to Detective (010-043-404.08).

Commissioner Olson suggested that item D1 could be added to consent agenda.

2. Approval for the purchase of a body scanner for the Yamhill County Correctional Facility in the amount of \$135,000.

Sheriff Svenson discussed the potential reduction of contraband into the jail facility with installation of a body imaging scanner. Provided handout of technical information and warranty options. Ms. Tschabold suggested the source of funding come from the County Contingency line.

Commissioner Starrett suggested that item D2 be added to consent agenda.

E. EXECUTIVE SESSION: None.

F. COMMISSIONER UPDATES/ANNOUNCEMENTS:

Commissioner Olson – Upcoming public hearings in Salem legislature regarding rural broadband initiatives and transportation/allocation of funding from county for bridge reconstruction. Gave an update regarding his liaison departments.

Commissioner Starrett – Potential property sites that would be utilized as a youth drop-in center. Point in time count – homeless count; RV parking concerns on Dustin Court, cul de sac near YCAP; Homeward Bound new shelter building sites.

The meeting adjourned at 2:40 p.m.

Carolina Rook
Secretary

Accepted by Yamhill County
Board of Commissioners on
4/19/18 by Board Order
18-103



RE: Oregon Property Tax Program - Personal Property.

General Overview:

Oregon's business personal property tax laws have been on the books since 1844. Per current statutes that govern personal property, business owners are required to know what their responsibilities are, file yearly regardless of whether or not we send a form, and to report all tangible assets. Historically our office has relied solely on the self-reporting of business owners. The challenge with this approach is that not many business owners are even aware of the requirements for personal property filings. Our office has dedicated labor and resources to educating the citizens and business owners throughout the county. Our objective is to work with business owners to close the educational gap and help them ensure they are in compliance with Oregon's Property Tax Program for Personal Property.

Assessment and Tax Outreach and Web Presence

We have completed community outreach seminars and developed a comprehensive education program for all types of business owners. The material has been received state wide by other assessment office as an excellent tool to assist with training business owners on the process and their responsibilities. See our page at (<http://www.co.yamhill.or.us/content/personal-property-assessment-and-taxation>)

Over the last couple of years we have focused on education and compliance. What we have found is that the program prior to dedicating the appropriate resources was significantly out of compliance (See attached statistics since 2013). Dedicating a position on the appraisal side of the office has led to a fairer and equitable personal property tax program that focuses on education and compliance through timely and accurate reporting

Where Is Our Personal Property Program Headed?

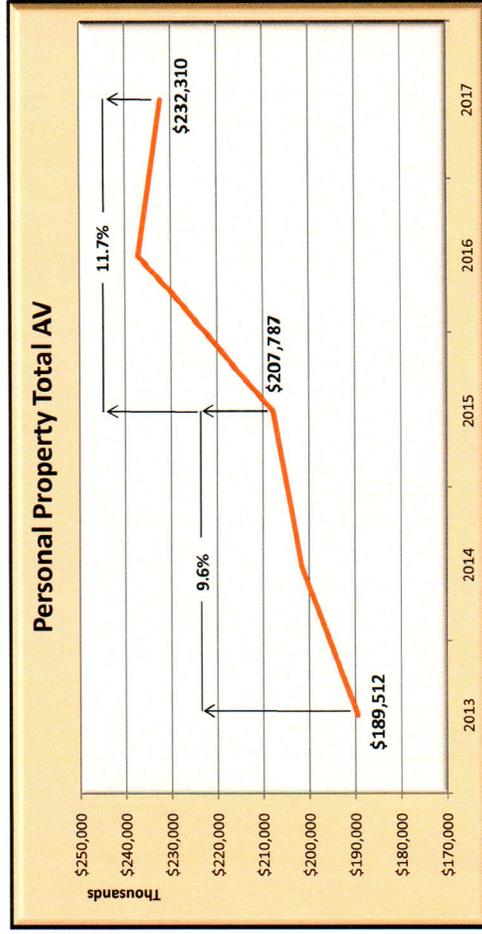
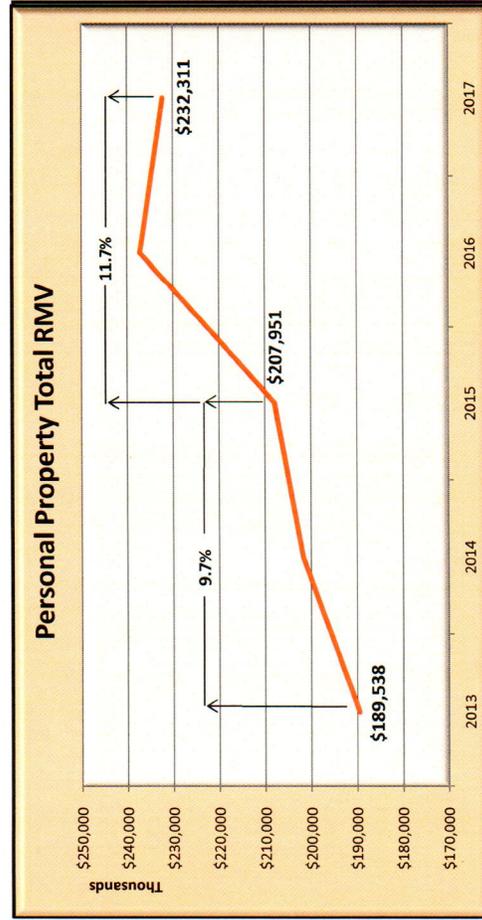
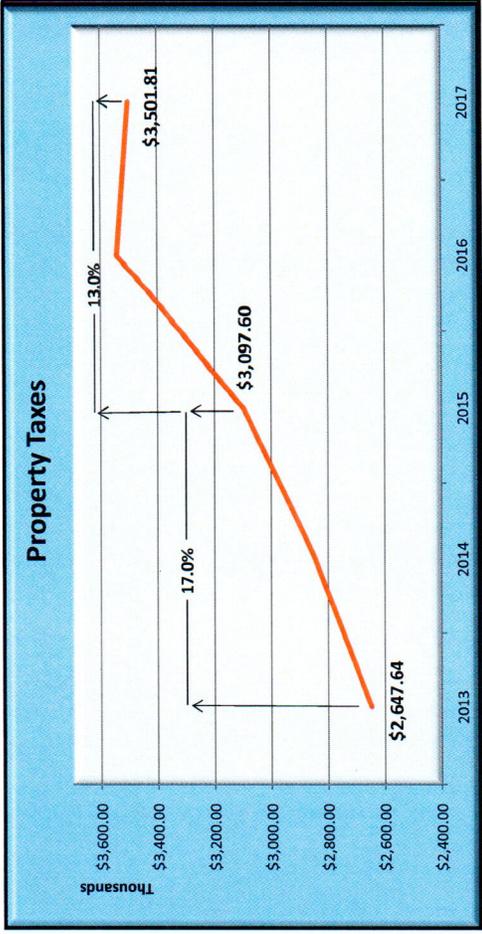
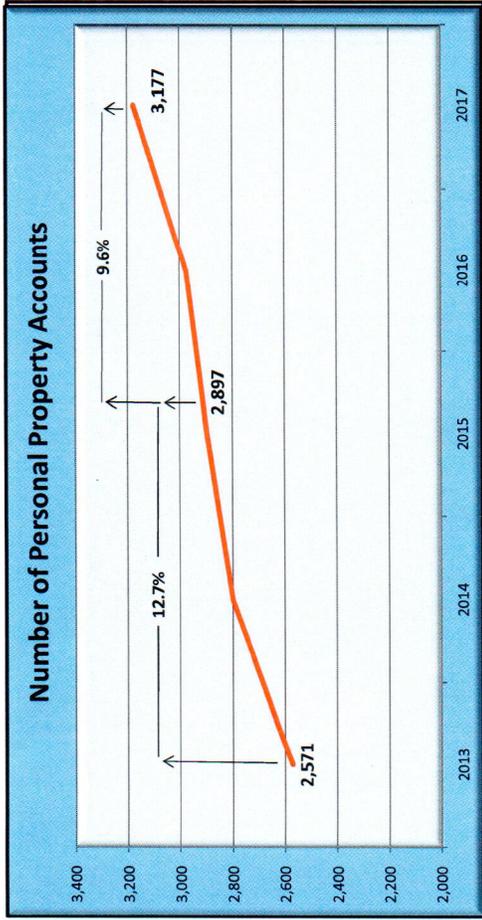
The strategic plan for Personal Property includes finding ways to make filing easier for our business owners. Online reporting vs paper based and further exploration of identifying those that do not meet the threshold for asset reporting and simplifying their reporting requirements.

We are also developing our Assessment Specialist to also be able to provide an opinion of value as a registered appraiser designated by the State of Oregon. This will assist those who are unsure of the value of particular assets but also insure we are assessing business fair and equitably in relation to like or similar business.

Thank you for your time and the opportunity to share an overview of this very important component of the Oregon Property Tax Program.

Derrick Wharff
Yamhill County Assessor and Tax Collector

2017 Yamhill County Assessment & Taxation - Personal Property Statistics (2013-2017)



Yamhill County Assessment & Taxation - Personal Property Statistics (2013-2017)

Tax Year	# of PP Accounts	# Change /Prior Year	% Change /Prior Year	Total RMV	\$ Change /Prior Year	% Change /Prior Year	Total AV	\$ Change /Prior Year	% Change /Prior Year	Total Taxes	\$ Change /Prior Year	% Change /Prior Year
2013	2,571	-	-	\$ 189,538,002	-	-	\$ 189,512,343	-	-	\$ 2,647,639.16	-	-
2014	2,799	228	8.9%	\$ 201,749,021	\$ 12,211,019	6.4%	\$ 201,723,539	\$ 12,211,196	6.4%	\$ 2,844,331.23	\$ 196,692	7.4%
2015	2,897	98	3.5%	\$ 207,950,999	\$ 6,201,978	3.1%	\$ 207,787,478	\$ 6,063,939	3.0%	\$ 3,097,599.21	\$ 253,268	8.9%
2016	2,975	78	2.7%	\$ 237,283,457	\$ 29,332,458	14.1%	\$ 237,162,688	\$ 29,375,210	14.1%	\$ 3,542,123.15	\$ 444,524	14.4%
2017	3,177	202	6.8%	\$ 232,310,592	\$ (4,972,865)	-2.1%	\$ 232,309,900	\$ (4,852,788)	-2.0%	\$ 3,501,809.24	\$ (40,314)	-1.1%

Total Change: 606 23.6% \$ 42,772,590 22.6% \$ 42,797,557 22.6% \$ 854,170 32.3%

Tax Year	Minimum	Maximum	Median	Minimum	Maximum	Median	Minimum	Maximum	Median
2013	\$ 30	\$ 11,977,780	\$ 26,104	\$ 30	\$ 11,977,780	\$ 26,104	\$ 0.74	\$ 196,871.58	\$ 451.47
2014	\$ 45	\$ 15,003,420	\$ 32,000	\$ 45	\$ 15,003,420	\$ 32,000	\$ 0.62	\$ 247,478.40	\$ 518.80
2015	\$ 41	\$ 14,452,740	\$ 31,525	\$ 41	\$ 14,452,740	\$ 31,525	\$ 0.50	\$ 248,256.16	\$ 538.77
2016	\$ 5	\$ 17,609,900	\$ 11,836	\$ 5	\$ 17,609,900	\$ 11,745	\$ 0.28	\$ 298,979.13	\$ 550.46
2017	\$ 7	\$ 15,656,930	\$ 10,575	\$ 7	\$ 15,656,930	\$ 10,575	\$ 0.26	\$ 263,435.66	\$ 567.77

Tax Year	Penalty	\$ Change /Prior Year	% Change /Prior Year	Annual Threshold	Forced Value	Mailed Returns
2013	\$ 38,763.66	-	-	\$ 12,500	N/A	N/A
2014	\$ 58,235.42	\$ 19,472	50.2%	\$ 16,000	98	N/A
2015	\$ 57,696.50	\$ (539)	-0.9%	\$ 16,500	82	N/A
2016	\$ 81,993.82	\$ 24,297	42.1%	\$ 16,500	193	N/A
2017	\$ 16,688.14	\$ (65,306)	-79.6%	\$ 16,500	150	1720

\$ (22,076) -56.9%

2/6/2018
JWI

Exhibit A