



Form 1 Grant Application Staffing

2023-2024

	Column 1	Column 2	Column 3
County <u>WASCO</u>	Approved FTE current year (2022-23)	Budgeted FTE coming year (2023-24)	Change (Column 2 less Column 1)
A. Assessment administration			
Assessor, deputy, etc.	0.60	0.60	0.00
Assmt. support staff, deed clerks and data entry staff	1.50	1.50	0.00
Total assessment administration staff	2.10	2.10	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	2.50	2.50	0.00
Commercial/industrial appraisers	0.20	0.20	0.00
Farm/forest/rural appraisers.....	0.35	0.35	0.00
Manufactured structure/floating structure appraisers	0.15	0.15	0.00
Personal property appraisers.....	0.40	0.40	0.00
Personal property clerks.....	0.00	0.00	0.00
Sales data analyst.....	0.30	0.30	0.00
Data gatherers and appraisal techs	0.00	0.00	0.00
Total valuation and appraisal staff	4.90	4.90	0.00
C. Board of Property Tax Appeals (BoPTA)			
	0.13	0.13	0.00
D. Tax collection and distribution administration			
Administration, deputy, etc.....	0.45	0.45	0.00
Support and collection	2.07	2.07	0.00
Tax distribution	0.48	0.48	0.00
Foreclosure and garnishment.....	0.10	0.10	0.00
Total tax collection and distribution	3.10	3.10	0.00
E. Cartography and GIS administration			
Cartographic/GIS supervisor.....	0.50	0.50	0.00
Lead cartographers	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	0.50	0.50	0.00
F. Dedicated IT services for A&T			
	0.60	0.60	0.00
G. Total assessment and taxation staffing			
	11.33	11.33	0.00



Form 2 Explanation of Staffing Issues

2023-2024

County WASCO

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.

Fifty percent of our staff is at one year or newer with the organization . These positions are on both the appraisal and tax side of the business. This has produced a large gap in historical knowledge, experience and a decline in proficiency of overall accomplishing our job responsibilities. Though we have created a culture of learning that is well supported, the bottom line remains that it takes more time to complete our responsibilities. The complexity of administering the property tax program takes time and training, there are no short cuts.

With the shortage of appraisers across the state and nationally, we have hired candidates for these positions with little to no experience. Wasco County is investing resources to train for these positions while they are in the positions and learning as they go. This is a time consuming endeavor. For smaller more rural counties appraisers must be competent in more than one principal. The vast world of mass appraisal simply takes time and training.

We are challenged to succession plan for the retirement of our chief appraiser. Many of the prior 9 years has seen this position vacant. We are proactively planning for a successor that can be recruited prior to the current incumbent's departure to have cross over and transfer of knowledge prior to their departure.

The team continues to work toward our goals, learning and acquiring the needed knowledge along the way.

Form 5 note; tax collection is a combined roll and function with assessment functions. We are a dual role office.



Form 3 General Comments

2023-2024

County WASCO

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.

Wasco County suffered from the great resignation during the Pandemic as much of the nation did. In response, Wasco County updated their compensation schedule on three separate occasions. The fall of 2021 salaries were increased 5%, July 1 2022, salaries were increased again by 8.1%. January 1, 2023 the compensation philosophy was updated to shift the entire market median upward. The first four steps of our salary matrix were dropped and more steps were added to the upper end of the matrix. This has been a significant increase to our budget that we hope will result in Wasco County's competitiveness in attracting and retaining employees.

A & T is currently fully staffed. However 50% of our staff is one year or newer. The loss of experience and historical knowledge has slowed our work production significantly. It will simply take time and training to increase our productivity.

Wasco County purchased Eagleview (formerly Pictometry) in 2022 to assist in our appraisal work. The second flight and \$100,000 is included in the 2023-24 budget fiscal year. The strange fall and winter weather of 2022/23 saw early snow on the ground and leaves did not fall off of the trees. This resulted in delaying our flight during the winter months. We are preparing for a flight now. We hope to have aerial data to continue our reappraisal efforts this summer.

Another tool Wasco County has been vetting is a subscription to commercial sale and lease information. It has been too costly for County's of our size to purchase to date. With the rapidly changing markets, it is imperative that we have access to as much data as possible. We are including the purchase of a Costar subscription in our budget request for the 2023-24 fiscal year.

We continue to research our software options for A & T processing. There are only three companies that do business in Oregon due to the complexity of the property tax program. We paused the purchase of a new system during the Pandemic. A new option has posed itself this year. Our current vendor is working with the five remaining county's on this system in Oregon to look at the possibility of an upgrade/enhancement to our current software system. We are in the early stages of review with their developers. There would still be a cost to update the system, but it may be a good option versus a new system and full-on conversion.

We continue to play catch up in the area of appraisal. We are committed to catching up on reappraisal after a 20 to 25 year hiatus. The team is committed to our culture of learning, implementing tools to assist in our production of work and providing good quality data to our customers. Limited staff and resources to accomplish the work continues to challenge us in ways that require we be innovative and continually looking for ways to provide quality of service in new ways.



Form 4 Valuation and Appraisal Resources

2023-2024

County <u>WASCO</u>	Number of accounts by activity		Number of FTE by activity	
	Actual (2022-23)	Estimated (2023-24)	Actual (2022-23)	Estimated (2023-24)
Activities				
1. Real property exceptions, special assessments and exemptions				
New construction.....	900	800	1.75	1.75
Zone changes.....	0	0	0.00	0.00
Subdivisions, segregations, and consolidations..	100	85	0.15	0.15
Omitted properties	0	5	0.05	0.05
Special assessment qualification and disqualification	10	10	0.20	0.20
Exemptions.....	8	8	0.10	0.10
Subtotal.....	1,018	908	2.25	2.25
2. Appeals and assessor review				
Assessor review and stipulations	20	20	0.10	0.10
BOPTA	12	12	0.10	0.10
Department of Revenue.....	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court.....	2	2	0.05	0.05
Regular Division of the Oregon Tax Court	0	0	0.00	0.00
Subtotal.....	34	34	0.25	0.25
3. Real property valuation				
Physical reappraisal.....	1,000	1,200	0.80	0.80
Recalculation only—no appraisal review	16,150	15,950	0.50	0.50
Subtotal.....	17,150	17,150	1.30	1.30
4. Business personal property (returns mailed)	1,550	1,550	0.10	0.10
5. Ratio			0.30	0.30
6. Continuing education			0.20	0.20
7. Other valuation—appraisal activity			0.50	0.50
8. Total valuation and appraisal staff (FTE)			4.90	4.90



Form 5 Tax Collection and Distribution Work Activity

2023-2024

County WASCO

Number of accounts by activity	
Actual (2022-23)	Estimated (2023-24)

1. Number of accounts requiring roll corrections

Business personal property	8	10
Personal property manufactured structures	5	5
Real property	55	50

2. Number of accounts requiring a refund

Business personal property	10	10
Personal property manufactured structures	10	10
Real property	130	100

3. Number of delinquent tax notices sent

Business personal property	35	40
Personal property manufactured structures	140	150
Real property	1,100	1,200

4. Number of foreclosure accounts processed

Real property only	80	80
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5. Number of accounts issued redemption notices

Real property only	15	15
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6. Number of warrants

150	150
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7. Number of garnishments.....

0	0
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8. Number of seizures

1	5
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9. Number of bankruptcies.....

35	10
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10. Number of accounts with an address change processed

1,000	1,000
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11. How many second trimester statements do you mail? 2,000

12. How many third trimester statements do you mail? 1,800

13. Does the county contract for lock box service?..... Yes No

14. Does the county use in-house remittance processing? Yes No

15. Is tax collecting combined with another county function? Yes No
 If yes, describe that function on Form 2.



Form 6
Assessment and Administrative
Support and Cartography
Work Activity

2023-2024

County WASCO

Assessment and administrative support work activity		
	Numbers by activity	
	Actual (2022-23)	Estimated (2023-24)
1. Number of deeds worked	<u>2,600</u>	<u>2,000</u>

Cartography work activity		
	Numbers by activity	
	Actual (2022-23)	Estimated (2023-24)
1. Number of new tax lots.....	<u>50</u>	<u>40</u>
2. Number of lot line adjustments	<u>6</u>	<u>7</u>
3. Number of consolidations.....	<u>5</u>	<u>5</u>
4. Number of new maps.....	<u>25</u>	<u>30</u>
5. Number of tax code boundary changes.....	<u>0</u>	<u>1</u>



Form 7 Summary of Expenses

2023-2024

County WASCO

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	210,836	446,225	19,071	251,079	54,650	81,202	1,063,063
2. Materials and services	7,155	18,113	1,197	33,838	8,000	158,392	226,695
3. Transportation	500	1,000	0	500	0	0	2,000
4. Total current operating expenses (Total direct expenses)	218,491	465,338	20,268	285,417	62,650	239,594	1,291,758

* Include approved grant funding for ORMAP

Indirect expenses

5. Total direct expenses (line 4)	1,291,758
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)	64,588
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	64,588

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	100,000	0	0	0	0	100,000
9. Total direct and indirect expenses (sum of lines 4 and 7)							1,356,346
10. Direct and indirect expenses multiplied by 0.06							81,381
11. The greater of line 10 or \$50,000.....							81,381
12. Capital outlay (the lesser of line 8 or line 11)							81,381
13. Total expenditures for CAFFA consideration (sum of lines 4, 7, and 12)							1,437,727

Form 8

Grant Application Resolution

WASCO 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.

WASCO 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.

WASCO 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 \$1,437,727. 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>JILL AMERY</u>	<u>(541) 506-2510</u>	<u>jilla@co.wasco.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>STEVE KRAMER</u> 	<u>BOARD OF COUNTY COMMISSION CHAIR</u>	<u>19-Apr-2023</u>
Chair/Judge or Appointee	Title	Sign Date

Department of Assessment & Taxation 2023-24

Assessor/Tax Collector
Jill Amery

Melanie Brown
Chief Appraiser

Brandon Jones
Property Appraiser II

Mike Bellamy
Property Appraiser I

Elizabeth Peak
Data Analyst

Martha Ramos
Property Appraiser I
Personal Property

Shannon Hansell
A & T Manager

Brenna LaVigne
Office Specialist
Deed Clerk

Madison Bell
Office Specialist
Tax Clerk

Sherrie Sinclair-Cummins
Office Specialist
Tax Clerk

FTE = 9.3 Equivalent

Assessment & Tax Duties

Wasco County Clerk

Lisa Gambree 0.02 fte
Wasco Co Clerk

Chrissy Zaugg 0.11 fte
Chief Clerk Deputy/BOPTA
Clerk

County Treasurer/ Finance

Elijah Preston 0.15 fte
Treasurer

John Hay 0.65 fte
Office Specialist/Treasury

Information Services Cartography

Andrew Burke 0.30 fte
IS Director

Tyco Granville 0.40 fte
GIS Coordinator

Jamie Rathmell 0.10 fte
GIS Analyst

John 0.10 fte

Jenn 0.10 fte
Information Service Tech

Dennis 0.10 fte
Database

FTE = 2.03