Form 8
Grant Application Resolution

CURRY 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.

CURRY 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.

CURRY 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 $1,307,852. 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.

Name	Phone	Email
JIM KOLEN	(541) 247-3257	kolenj@co.curry.or.us

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/Judge or Appointee	Title	Sign Date
[signature]	COMMISSIONER CHAIR, John Herzog	4-20-22

OREGON DEPARTMENT OF REVENUE

Form 1
Grant Application Staffing

2022-2023

6131

County CURRY

	Column 1 Approved FTE current year (2021-22)	Column 2 Budgeted FTE coming year (2022-23)	Column 3 Change (Column 2 less Column 1)
A. Assessment administration			
Assessor, deputy, etc.	1.20	1.15	(0.05)
Assmt. support staff, deed clerks and data entry staff	0.85	0.90	0.05
Total assessment administration staff	2.05	2.05	0.00
B. Valuation and appraisal staff			
Chief appraisers/appraiser supervisor	0.45	0.45	0.00
Lead appraisers	0.55	0.45	(0.10)
Residential appraisers	3.00	3.00	0.00
Commercial/industrial appraisers	0.55	0.55	0.00
Farm/forest/rural appraisers	0.20	0.20	0.00
Manufactured structure/floating structure appraisers	0.00	0.00	0.00
Personal property appraisers	0.00	0.00	0.00
Personal property clerks	0.30	0.50	0.20
Sales data analyst	0.15	0.15	0.00
Data gatherers and appraisal techs	0.00	0.00	0.00
Total valuation and appraisal staff	5.20	5.30	0.10
C. Board of Property Tax Appeals (BoPTA)	0.06	0.06	0.00
D. Tax collection and distribution administration			
Administration, deputy, etc.	0.55	0.55	0.00
Support and collection	1.00	0.90	(0.10)
Tax distribution	0.50	0.50	0.00
Foreclosure and garnishment	0.20	0.20	0.00
Total tax collection and distribution	2.25	2.15	(0.10)
E. Cartography and GIS administration			
Cartographic/GIS supervisor	0.00	0.00	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	0.00	0.00	0.00
F. Dedicated IT services for A&T	0.00	0.00	0.00
G. Total assessment and taxation staffing	9.56	9.56	0.00

OREGON DEPARTMENT OF REVENUE

Form 2
Explanation of Staffing Issues

2022-2023

County CURRY

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.

Note: Tax Collection is combined with Assessment [per Form 5(15)]

This Grant Application will show some increase to staffing as well as FTE changes. During a portion of 2021-22 the Assessor's Office and Tax Collection both experienced staffing vacancies due to COVID, the economy, lack of housing and FMLA.

The Assessor's Office has filled the vacant FTE position of the appraiser as noted on last year's CAFFA Grant Application. The resignation for the one clerical position has also been filled by a transfer of existing employee, noted now on the 2022-23 Organizational Chart as Administrative Secretary.

In late 2021, we received a resignation of Deputy Tax Collector. The position has since been filled by transition portions of FTE of both Chief Office Deputy and Administrative Secretary. This also allowed for a FTE hire of Sr. Department Specialist.

Conversion has begun to new software system and the goal has been made for Tax Collection to be live in November 2022.

OREGON DEPARTMENT OF REVENUE

Form 3
General Comments

2022-2023

County CURRY

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.

Curry County has not yet determined what level of resource will be available for the 2022-23 budget. It is possible that projections contained in this grant application will change.

Form 5 does not allow for "yes" answers for both questions #13 and #14, although Curry County does both. We have marked "no" for questions #14 as suggested by DOR for the 2018-19 Grant application.

OREGON DEPARTMENT OF REVENUE

Form 4
Valuation and Appraisal Resources

2022-2023

County CURRY

Activities	**Number of accounts by activity** Actual (2021-22)	Estimated (2022-23)	**Number of FTE by activity** Actual (2021-22)	Estimated (2022-23)
1. Real property exceptions, special assessments and exemptions				
New construction	1,547	1,600	1.00	1.00
Zone changes	0	0	0.00	0.00
Subdivisions, segregations, and consolidations	320	330	0.15	0.15
Omitted properties	50	50	0.05	0.05
Special assessment qualification and disqualification	100	100	0.20	0.20
Exemptions	31	35	0.05	0.05
Subtotal	2,048	2,115	1.45	1.45
2. Appeals and assessor review				
Assessor review and stipulations	300	300	0.15	0.15
BOPTA	13	30	0.10	0.10
Department of Revenue	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court	1	3	0.05	0.05
Regular Division of the Oregon Tax Court	0	0	0.00	0.00
Subtotal	314	333	0.30	0.30
3. Real property valuation				
Physical reappraisal	2,525	3,000	2.00	2.25
Recalculation only—no appraisal review	16,848	16,380	0.35	0.35
Subtotal	19,373	19,380	2.35	2.60
4. Business personal property (returns mailed)	1,320	1,350	0.30	0.30
5. Ratio			0.15	0.15
6. Continuing education			0.25	0.25
7. Other valuation—appraisal activity			0.10	0.25
8. Total valuation and appraisal staff (FTE)			4.90	5.30

OREGON DEPARTMENT OF REVENUE

Form 5
Tax Collection and Distribution Work Activity

2022-2023

County CURRY

	Number of accounts by activity	
	Actual (2021-22)	Estimated (2022-23)
1. Number of accounts requiring roll corrections		
Business personal property	18	20
Personal property manufactured structures	3	5
Real property	30	30
2. Number of accounts requiring a refund		
Business personal property	4	5
Personal property manufactured structures	23	25
Real property	122	130
3. Number of delinquent tax notices sent		
Business personal property	52	60
Personal property manufactured structures	253	300
Real property	2,082	2,000
4. Number of foreclosure accounts processed		
Real property only	21	30
5. Number of accounts issued redemption notices		
Real property only	43	50
6. Number of warrants	63	70
7. Number of garnishments	0	0
8. Number of seizures	0	0
9. Number of bankruptcies	4	10
10. Number of accounts with an address change processed	910	1,000

11. How many second trimester statements do you mail? 1,940

12. How many third trimester statements do you mail? 2,240

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.

OREGON DEPARTMENT OF REVENUE

Form 6
Assessment and Administrative Support and Cartography Work Activity

2022-2023

County CURRY

Assessment and administrative support work activity

	Numbers by activity	
	Actual (2021-22)	Estimated (2022-23)
1. **Number of deeds worked**	2,270	2,300

Cartography work activity

	Numbers by activity	
	Actual (2021-22)	Estimated (2022-23)
1. **Number of new tax lots**	46	50
2. **Number of lot line adjustments**	49	50
3. **Number of consolidations**	122	125
4. **Number of new maps**	18	20
5. **Number of tax code boundary changes**	85	90

OREGON DEPARTMENT OF REVENUE

Form 7
Summary of Expenses

2022-2023

County CURRY

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	208,833	494,105	4,488	201,407	0	0	908,833
2. Materials and services	59,730	141,324	878	98,431	13,800	15,188	329,351
3. Transportation	1,020	4,080	480	1,809	0	0	7,389
4. Total current operating expenses (Total direct expenses)	269,583	639,509	5,846	301,647	13,800	15,188	1,245,573

* Include approved grant funding for ORMAP

Indirect expenses

5. Total direct expenses (line 4)	1,245,573
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)	62,279
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**	62,279

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)	1,307,852
10. Direct and indirect expenses multiplied by 0.06	78,471
11. The greater of line 10 or $50,000	78,471
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)	1,307,852

CURRY COUNTY ASSESSOR'S OFFICE - ORGANIZATIONAL CHART

2022-23