

**Josephine County, Oregon
2004-05 Operating Budget**

County Assessor

	ACTUAL 2001-02	ACTUAL 2002-03	ADOPTED BUDGET 2003-04	PROPOSED & APPROVED BUDGET 2004-05	ADOPTED BUDGET 2004-05
General Fund - Assessor					
Intergovernmental	\$ 430,724	\$ 478,610	\$ 468,400	\$ 435,000	\$ 435,000
Fees & Charges for Services	9,994	12,172	8,800	24,300	24,300
Miscellaneous	10	108	-	-	-
Total Revenues	440,728	490,890	477,200	459,300	459,300
Personal Services	970,446	1,055,144	1,064,988	1,060,409	1,060,409
Materials & Services	50,606	46,035	95,818	81,450	81,450
Interfund Payment for Services	167,078	120,619	119,420	131,474	131,474
Capital Outlay	4,502	24,129	41,216	25,000	25,000
Total Expenditures	1,192,632	1,245,927	1,321,442	1,298,333	1,298,333
Resources Required	\$ 751,904	\$ 755,037	\$ 844,242	\$ 839,033	\$ 839,033
Total Full-Time Equivalents	19.00	19.00	18.00	18.00	18.00

JOSEPHINE COUNTY, OREGON
2004 - 2005 Operating Budget

DEPARTMENT
County Assessor

Fund Descriptions

General Fund – County Assessor

Revenues and expenditures for the Assessor's office are accounted for in the General Fund. Revenues received are mainly from the Oregon Department of Revenue and expenditures are for the operations of the department and its programs. These are detailed later in this section.

**JOSEPHINE COUNTY, OREGON
2004-2005 Operating Budget**

**DEPARTMENT
County Assessor**

**PROGRAM
Administration**

Description

The Josephine County Assessor is responsible for the assessment of all taxable real and personal property within the County, the preparation of the annual assessment roll, the computation of tax rates and the extension of the various tax rates and levies submitted by the taxing districts. In order to accomplish these objectives, the office maintains a Market value, a Measure 5 value, a Measure 50 maximum assessed value and an assessed value on each account using various appraisal techniques; recalculation; and constitutional and statutory required calculations. The office maintains: ownership records of all properties, exemptions and special assessments of specific properties, mailing addresses of all property owners and plat maps of the entire county. The office reviews the budgets of all taxing districts to insure that imposition of tax does not exceed the amount authorized. The office assists the public in determining property lines, ownership, values and characteristics of various properties.

There are two sections within the office: administration and cartography; and appraisal -residential and commercial. One manager supervises the administration and cartography section; and a supervisor heads up each of the residential and commercial appraisal sections. The administrative section maintains all records, assists the public, processes various applications for valuation review, special assessment, tax exemptions, and deferrals. This section fields questions and reviews levies and assessments submitted by taxing districts, calculates and extends the tax roll, and prepares and oversees the office budget. The cartography section maintains plat maps, ownership records, and updates the GIS computerized mapping system.

The appraisal section values property, either through appraisal or computer generated calculations. The valuation process includes extensive fieldwork, including data gathering of information on new construction, changed property and review of existing properties. Special assessments, exemption applications and sales data analysis are included in this section.

Objectives

- Develop and maintain a property assessment system that is in compliance with state requirements
- Correctly and fairly value all property--real, mobile, personal and exempt--using various appraisal, classification, and recalculation techniques
- Maximize equity of values through physical appraisal or administrative review
- Maintain ownership records and maps of all property within the county
- Review and tabulate assessed values for all taxing districts, calculate and extend all appropriate tax levies
- Electronically remap Josephine County and achieve compliance with state mapping guidelines
- Process all applications for special assessment programs, including farm, forest, veterans, senior and disabled citizens' deferral, exemptions and historic properties
- Prepare and file a sales ratio study that complies with state guidelines
- Assist the public in all phases of property ownership, by providing information on assessment, ownership, property lines, values and characteristics

<u>Service Levels</u>	<u>2002-03 Estimated</u>	<u>2002-03 Actual</u>	<u>2003-04 Estimated</u>	<u>2004-05 Budgeted</u>
Accounts	49,500	49,433	49,755	50,150
Taxable Assessed Value	\$4,000,000,000	\$4,020,453,842	\$4,234,049,236	\$4,446,500,000
M5 Real Market Value	\$4,600,000,000	\$4,803,016,923	\$5,478,748,706	\$5,752,600,000
Calculated Taxes to be Received - All districts	\$38,000,000	\$38,921,170	\$39,914,918	\$42,417,500
Transfers of ownership – Real property & mobiles	5,900	5,900	6,110	6,200

**JOSEPHINE COUNTY, OREGON
2004-2005 Operating Budget**

**DEPARTMENT
County Assessor**

**PROGRAM
Administration**

Review properties with exceptions	4,100	4,100	5,000	5,500
Land partitions & segregations	650	650	565	600
Accounts reviewed by Market Area	2,400	2,340	0	0
Process Veteran's Applications	1,500	1,400	1,402	1,500
Process Personal Property Returns	2,750	2,709	2,858	2,950
Process All Other Special Assessments & Exemptions	200	200	706	200
Review Farm Income Reports	850	850	695	700
Maps maintained	1,200	1,200	1,200	1,200
Accounts by category:				
Industrial	450	457	451	460
Utility	100	108	113	115
Commercial	2,275	2,299	2,298	2,350
Residential	35,000	35,004	35,490	35,900
Manufactured Structures	6,300	6,179	6,066	6,100
Personal Property	2,750	2,709	2,858	2,900
Other	2,625	2,677	2,479	2,500

Efficiency Measures/Productivity (cost or number of employees per service):

	2002-03	2002-03	2003-04	2004-05
	<u>Estimated</u>	<u>Actual</u>	<u>Estimated</u>	<u>Budgeted</u>
Accounts per FTE	2,605	2,601	2,764	2,786
Cost per Account	\$26.19	\$26.08	\$26.31	\$25.93

Effectiveness/Service Quality/Output Measures (customer satisfaction, timeliness, accuracy, etc.):

- Assessment roll correctly completed in a timely manner – 100%
- Assessor's Ratio Report correctly completed and filed in a timely manner – 100%
- Assessor's map set is accurately maintained.
- Process all applications for special assessments and exemptions in a timely manner.
- Review and certify levies submitted by the various taxing districts.
- Review and value properties that have been issued a building permit – 100%

Program Accomplishments and Goals

Fiscal Year 2002-2003 Accomplishments

- Completed the 2002-2003 assessment roll, certified \$38,921,170
- Reviewed and certified levies submitted by the various taxing districts
- Reviewed and changed values as necessary of commercial properties
- Inspected and valued new construction and other exceptions for the 2002-2003 rolls and updated values as necessary for the 2002-2003 rolls
- Continued updating of initial GIS mapping in cooperation with County GIS and City GIS

JOSEPHINE COUNTY, OREGON
2004-2005 Operating Budget

DEPARTMENT
County Assessor

PROGRAM
Administration

- Continue updating of Josephine County tiff images for the state wide GIS system
- Continue to assist the public in all types of inquiries
- Installed new computer server to complete the processing of the 2002-2003 assessment roll
- Completed 2002 sales ratio study and adjusted property values based on the findings of the study

Fiscal Year 2003-2004 Accomplishments

- Completed the 2003-2004 assessment roll, certified \$39,914,918
- Reviewed and certified levies submitted by the various taxing districts
- Reviewed and changed values as necessary of commercial properties
- Inspected and valued new construction and other exceptions for the 2003-2004 rolls and updated values as necessary for the 2003-2004 rolls
- Continue updating of initial GIS mapping in cooperation with County GIS and City GIS
- Continue the updating of Josephine County tiff images for the state wide GIS system
- Continue to assist the public in all types of inquiries
- Completed 2003 sales ratio study and adjusted property values based on the findings of the study
- Processed 582 Small Tract Forestland applications (number of accounts affected 1,194)

Fiscal Year 2004-2005 Goals

- Complete the 2004-2005 assessment roll
- Review and certify levies submitted by the various taxing districts
- Review and change value as necessary of commercial properties
- Inspect and value new construction and other exceptions for the 2004-2005 rolls and update values as necessary for the 2004-2005 rolls
- Continue updating of initial GIS mapping in cooperation with County GIS and City GIS
- Continue the updating of Josephine County tiff images for the state wide GIS system
- Continue to assist the public in all types of inquiries
- Complete 2004 sales ratio study and adjust property values based on the findings of the study
- Review and process applications for the new statewide forest land program
- Develop and implement procedures necessary to register manufactured structures at the County level (State Mandate)



Page Intentionally Blank