

Assessor's Statutory Responsibility

❖ Keeps the Property Record

○ MAPS

- Review and sign partition and subdivision plats prior to recording
- Map segregations and combining of tax lots
- Map lot line adjustments
- Maintain a set of maps outlining each tax lot
- Maintain Digital Map Base
- Provide the Department of Revenue with copies of all map changes
- Annexations

○ PROPERTY OWNERSHIP

- Identify ownership transfers of property
- Maintain ownership and mailing address records for all properties

❖ Processing of applications covering:

- Act of God/Fire Damage
- Special Assessments
 - Farm
 - Forestland
 - Open Space
- Veteran's Exemption
- Senior/Disabled Citizen
- Deferral
- Appeals

Windstorm wallops Riverside gazebo and more



TAKOTHY BULLARD/COURTESY COURIER
A 100-foot tall ponderosa pine flattened half of the large gazebo at Riverside Park during Sunday's storm, narrowly missing a group of people there for a birthday party, according to Jeremiah Hicklin of Grants Pass. For more photos from the storm, see the photo gallery at thedailycourier.com.

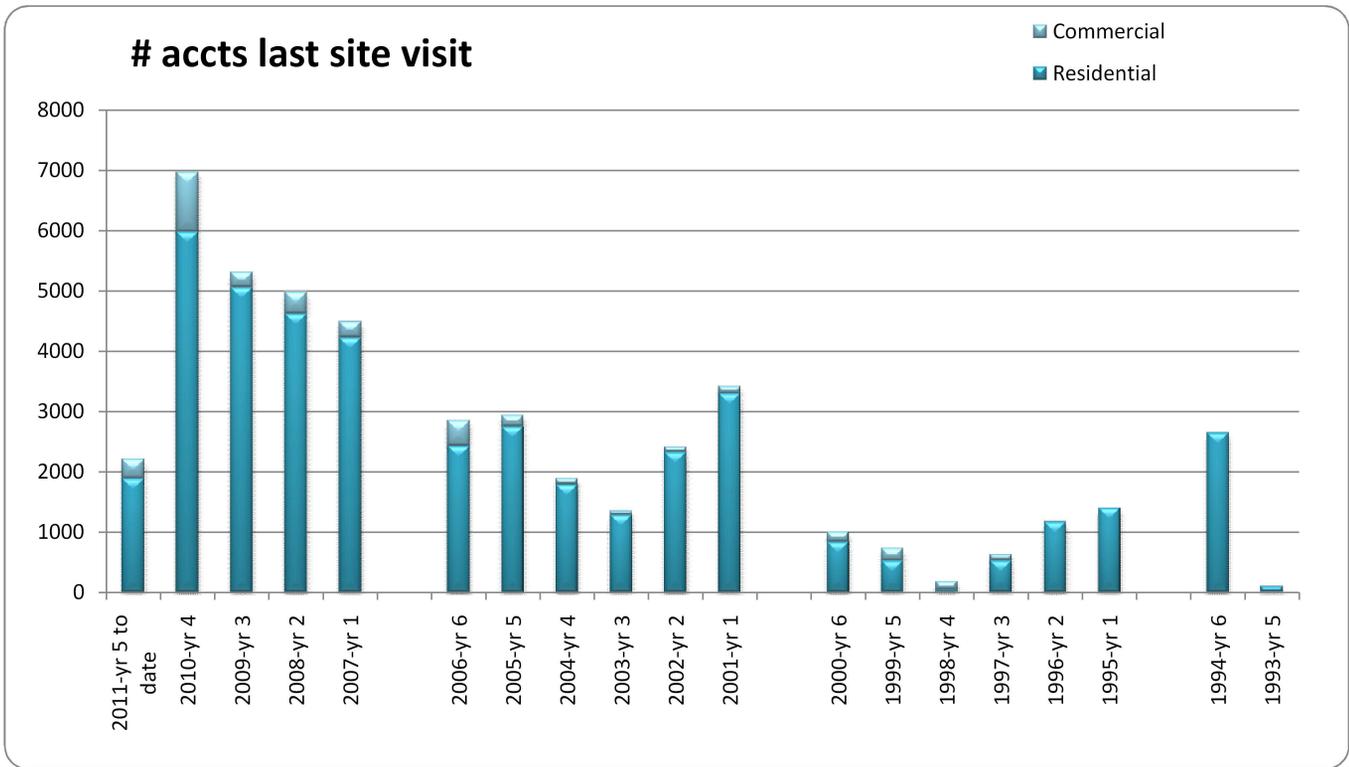
○ Exemptions

- There are 120 different exemptions, partial exemptions, and special assessments applicable to property taxes including among others:
 - Charitable, Religious, Fraternal Organizations
 - Enterprise Zone
 - Historic Property
 - Environmentally Sensitive Logging Equipment
 - Low value Business Personal Property

- ❖ Maintain Property Values
 - Real Market Value
 - Measure 5 Value
 - Measure 50 Maximum Assessed Value
 - Assessed value
 - Specially Assessed Value, if so designated
 - Maximum Specially Assessed Value
 - How.....
 - Ratio Study – the ratio between Sales and our estimate of Real Market Value.
 - Sales Studies
 - Local Cost Modifiers
 - Physical Review of properties
 - On site Appraisal of all new construction



- ❖ “Turn the Roll”
 - Proofing & Finalizing Values
 - **43,853** Real Property Accounts
 - **5,233** Manufactured Structure Accounts
 - **3,169** Personal Property Accounts
 - **147** Utility Accounts
 - Verifying Exemptions on **5,774** accounts
 - Calculate the tax rate and total taxes to be collected for each taxable property & taxing district
 - Calculate the total taxes to be distributed to **13** taxing districts
 - Oath
 - I, Constance L Roach, being the duly elected, qualified and acting assessor of the above-named county, do solemnly swear that I have diligently and to the best of my ability assessed all property in said county, which by law I am permitted to assess; that I have not willfully or knowingly omitted to assess any person or property, or valued over its assessed value any property or class of property whatever. Pursuant to ORS 311.105, I do hereby certify the assessed valuation, tax levies, special assessments, fees, and charges set forth in the summary herein contained, are true and correct copies of the whole thereof, as the same appears on file in my office and custody.
 - Turn the Roll over to Tax Collection
 - Reviewing Taxpayer Value Appeals



Prior to the passage of Measure 50 in 1997, property assessments were on a 6-year cycle. Every property was visited once every six years in addition to years in which a building permit was issued.

When Measure 50 was implemented, many assessor's offices including Josephine County, reduced the number of appraisal staff and stopped the 6-year visit cycle to concentrate on new construction.

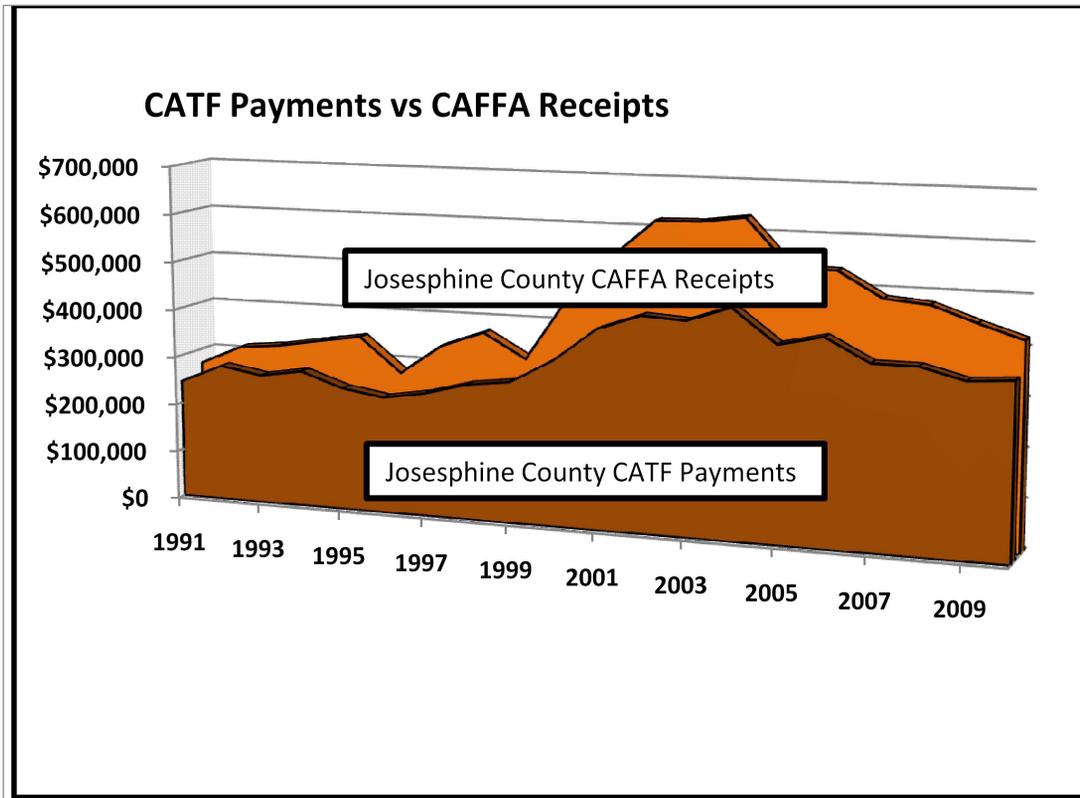
The result is that any property that did not take out a building permit was not visited by the Assessor's Office and changes to the property were not reflected in the Assessment Roll.

- New buildings without permits were not added to the assessment roll
- Old structures that were removed remained on the assessment roll.

During the "boom", it was difficult to keep up with the new construction and there was no time left to review other property.

As the pace of new construction began to slow, the Assessor's Office took advantage of the opportunity to visit those properties that had not been seen for many years. We have been reducing the number of unseen properties, but there are still many to be reviewed. Over 40% of residential and commercial property have not been physical reviewed in over 6 years and there are still a number of properties that haven't been seen since the early 1990's

Adequate funding for the Assessor's Office will allow us to continue making progress on the back-log. A reduced back-log will contribute to an accurate, fair assessment for all Josephine County taxpayers

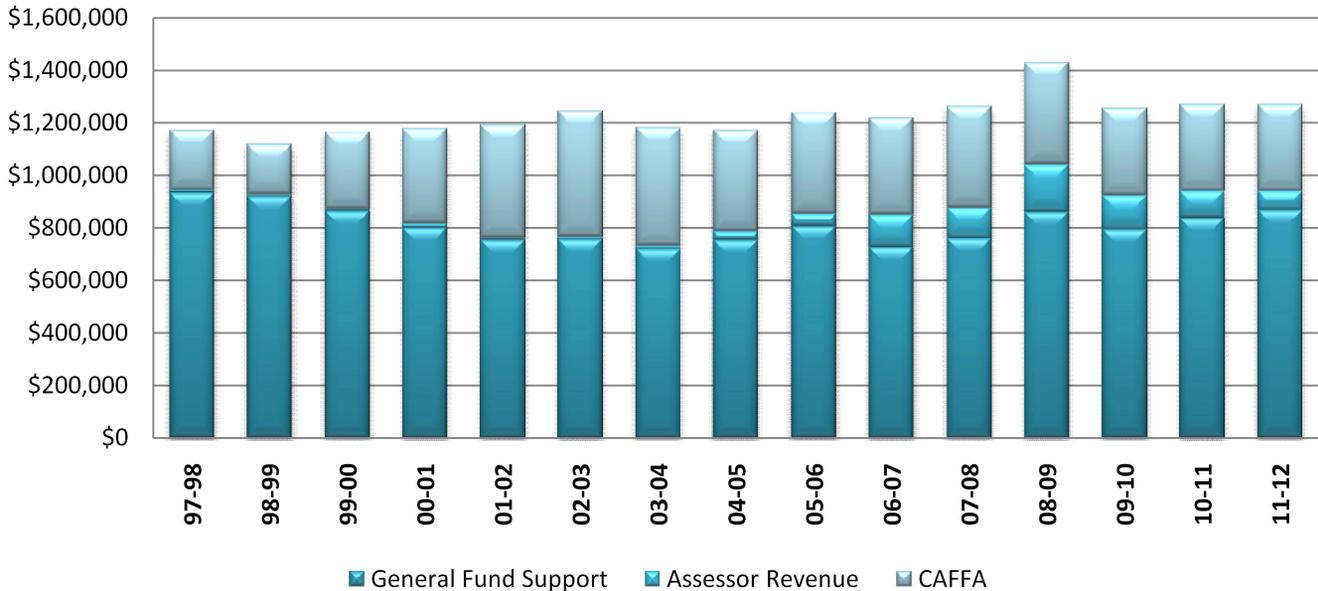


County Assessment & Taxation Fund (CATF):
 \$'s Raised through Clerk Recording Fees and Delinquent Interest

County Assessment Function Funding Assistance (CAFFA)
 \$'s Received by Josephine County

For the past 20 years, Josephine County has received more revenue from CAFFA than it has raised through CATF. A net positive for the county.

Assessor's Office Budget by Source of Funding



As less funding has been received from ORMAP and CAFFA grants, which are both dependent on recording fees, there has been an increased need for General Fund support of Assessment.

CAFFA as a source of funding is approximately 44% greater than it was in 1997.

Other revenue as a source of funding is up 864% (from \$8,412 in 1997 to an estimate of \$72,700 for 2011, due mainly to ORMAP grants).

The requested amount from General Fund as source of funding for 2011-12 is 7% less than it was in 1997.

county	2010 budget	# accts	per acct
Coos	1,144,400	51,447	22.24
Josephine	1,268,700	52,402	24.21
Lincoln	1,821,094	56,491	32.24
Linn	2,190,715	63,000	34.77
Umatilla	1,339,372	42,000	31.89
Yamhill	1,689,150	43,000	39.28

**2010 cost of assessment per acct
of similar sized Counties (by # of accts)**

