

**Josephine
County
Assessor's
2013/14 Budget
Proposal**

Constance Roach, Assessor

Assessor's Statutory Responsibility

- **Keep the Property Record**
 - **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**
 - **Provide listings of property partitions to the appropriate planning director**
 - **Annexations**
 - **Identify ownership transfers of property**
 - **Maintain ownership and mailing address records for all properties**
 - **Assist the public to obtain and review assessment records**

Assessor's Statutory Responsibility

- **Maintain Property Values**
 - **Real Market Value**
 - **Measure 5 Value**
 - **Measure 50 Maximum Assessed Value**
 - **Specially Assessed Value, if so designated**
 - **Maximum Specially Assessed Value**
 - **Assessed value**

- **How.....**
 - **Ratio Study – the ratio between Sales and our estimate of Real Market Value. Proof.**
 - **Sales Studies**
 - **Local Cost Modifiers**
 - **Physical Review of properties**
 - **On site Appraisal of all new construction**

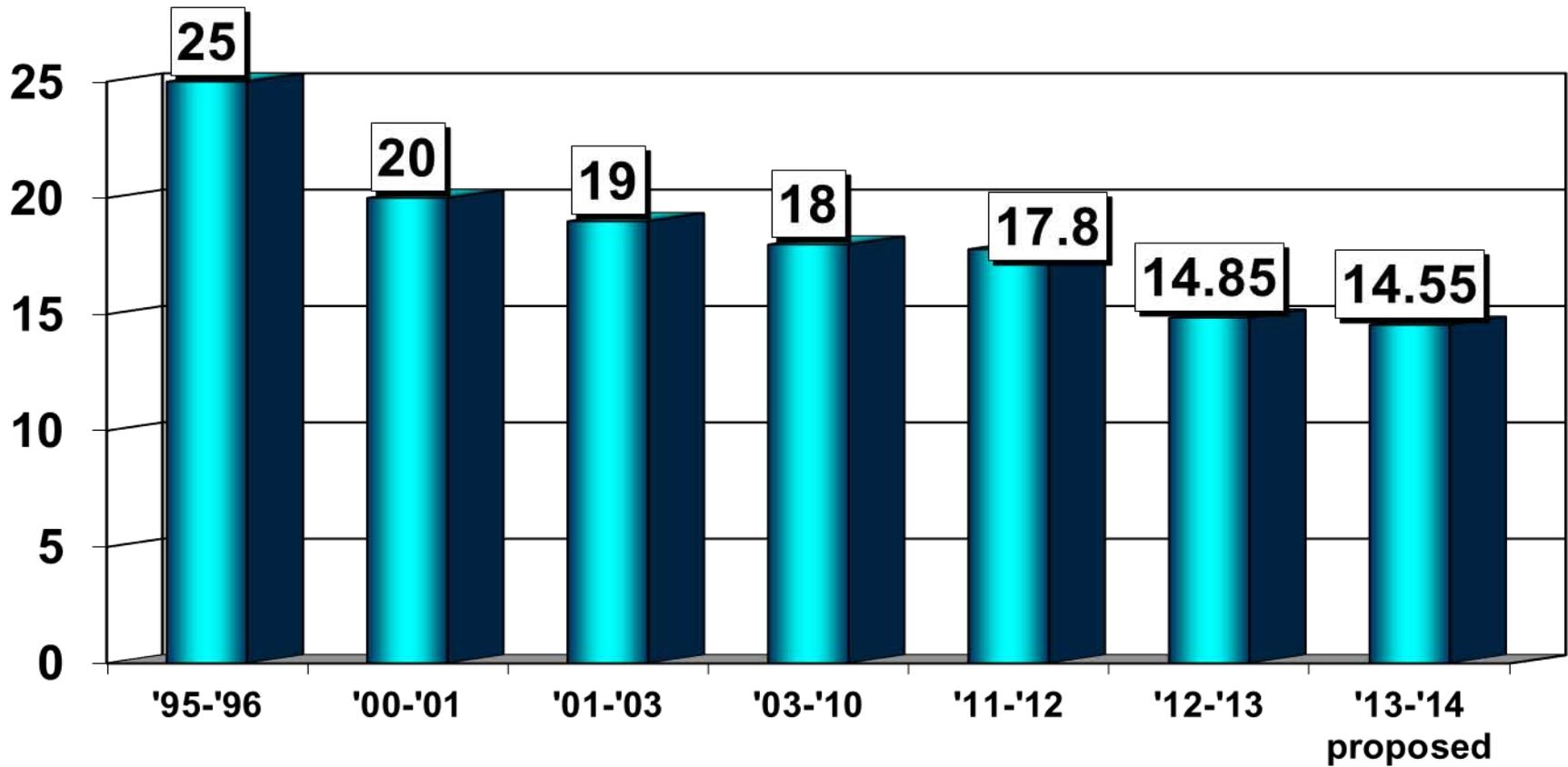
Assessor's Statutory Responsibility

- **Turn the Roll**
 - **Proof & Finalize Values on approximately:**
 - **43,900 Real Property Accounts**
 - **3,150 Manufactured Structure Accounts**
 - **3,290 Personal Property Accounts**
 - **150 Utility Accounts**
 - **Verify Exemptions on approximately 6,100 accounts**
 - **Calculate tax rate & taxes to be collected for each taxable property & taxing district**
 - **Calculate the total taxes to be distributed to 13 taxing districts**
 - **Turn the Roll over to the Tax Collector**
 - **Review Taxpayer Value Appeals**

Assessor's Statutory Responsibility

- **Other Statutory Responsibility - ORS predominately in Chapters 305 thru 321**
 - **The words “Assessor shall” is found 263 times in 132 statutes.**
- **Process applications covering:**
 - **Act of God/Fire Damage, Destroyed Property**
 - **Special Assessments (Farm, Forest, Open Space, Conservation Easement)**
 - **Veteran's Exemptions**
 - **Senior/Disabled Citizen Deferrals**
 - **Appeals**
- **Exemptions – There are 120 different exemptions, partial exemptions, and special assessments applicable to property taxes including:**
 - **Charitable**
 - **Religious**
 - **Enterprise Zone**
 - **Historic Property**

Assessor's Office Staff FTEs



***Staff needed to
meet our
mandates:***

● Chief Deputy Assessor

● Major responsibilities

- Annual “turning” of the Assessment Roll
- Ratio Report to Department of Revenue
- Accounting functions including
 - Annual budget
 - Grant applications
- Supervising
 - Cartography
 - Data Analyst
 - Administrative staff
- Project Manager – software conversion



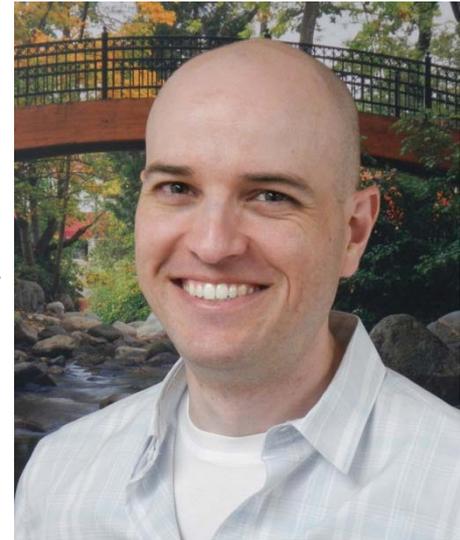
John

● Chief Appraiser

● Major responsibilities

- Assign field review of appraisal areas and monitor progress
- Analyze data related to local building costs
- Conduct & assign studies for property valuation
- Preparation & defense of property under appeal
- Oversee training and continued certification of appraisal staff
- Supervising Appraisal Staff

Dan



● Residential Appraisal Staff (4.6 FTE)



Mario
Torri
Tom
Bryan

● Major responsibilities

- Gather information on new construction
- Field review of residential property for accuracy of the assessment records
- Review farm & forest properties to determine continued qualification
- Maintain assessment records for 42,500 residential properties

- **Commercial Appraisal Staff (1 FTE)**

- **Major responsibilities**



↑
Mike

- **Gather information on new construction**
- **Field review of commercial property for accuracy of the assessment records**
- **Conduct studies of vacancy rates & expenses for impact on commercial values**
- **Confirm commercial property sales**
- **Update assessment records for nearly 4,600 commercial properties**
- **Review & defend appeals of commercial property**

● Data Analyst

- Full-time county employee shared by Assessor's Office (0.7 FTE) & Public Works (0.3 FTE)

- Major responsibilities in Assessor's Office



Richard

- Confirm and analyze property sales to determine market trends
- Compile data for the annual ratio study
- Annual farm valuation report
- Fulfill requests for data from citizens, taxing districts, other government agencies



Gabe

- **Cartographer (1 FTE)**

- **Major responsibilities**

- Plot map changes for partitions, lot line adjustments, consolidations, etc.
 - Plot mapping changes to taxing districts
 - Review deed records for changes to ownership
 - Review and sign partition plats
 - Construct maps to conform to official government land surveys
-
- **GIS (0.5 FTE) – currently vacant – to be fully funded by our ORMAP grant**

- **Title Clerk (1 FTE)**

- **Major responsibilities**

- **Receives, logs & identifies all recorded documents for impact on assessment records**

- **Identifies & maps property referenced in recorded deeds & other legal documents**

- **Confirms correct ownership of property**

- **Administers the Veteran's Exemptions & Senior/Disabled Citizen programs.**



← **Linda**

- **Personal Property Tech (1 FTE)**

Tiffany



- **Major responsibilities**

- **Receive, log & review business personal property returns.**
- **Maintain personal property records for all active businesses in Josephine County.**
- **Audit and review approximately 3,300 personal property accounts**
- **Discovery of new businesses**
- **Personal property appeal response.**



Sally

● Front Office Staff

- 1 Department Specialist (0.75 FTE)

Major responsibilities

- Counter coverage for “open to public” hours
 - 9:30 a.m. until 4:00 p.m. Monday-Friday
- Direct visitors & phone calls to the appropriate staff for answers to their questions.
- Process in-coming mail.
- Scan assessment records for archives, quicker & more efficient access.



Sue

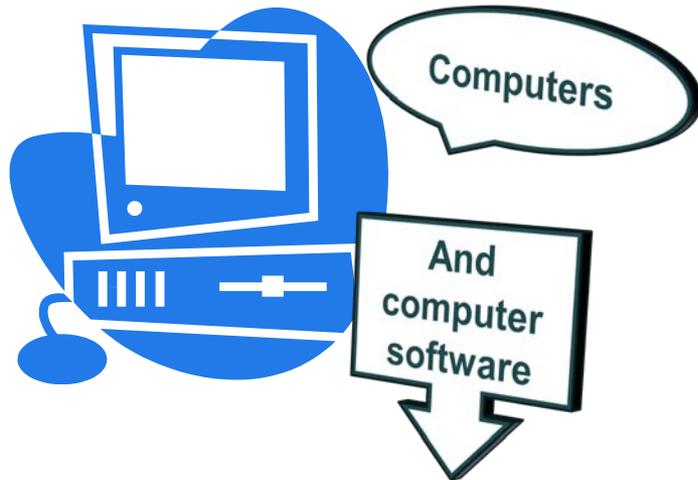
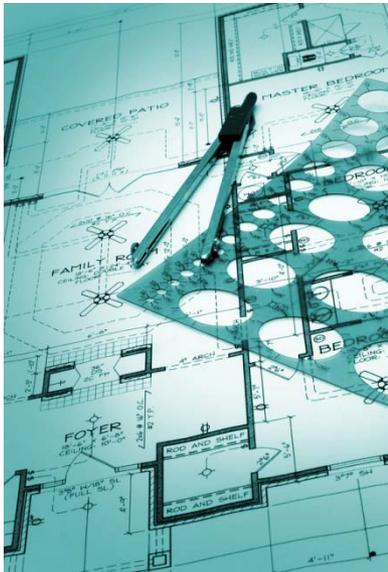
2 Department Assistants (0.5 FTE each)

Pam



Some Of The Tools We Need To Meet Our Mandates

blueprints



calculator



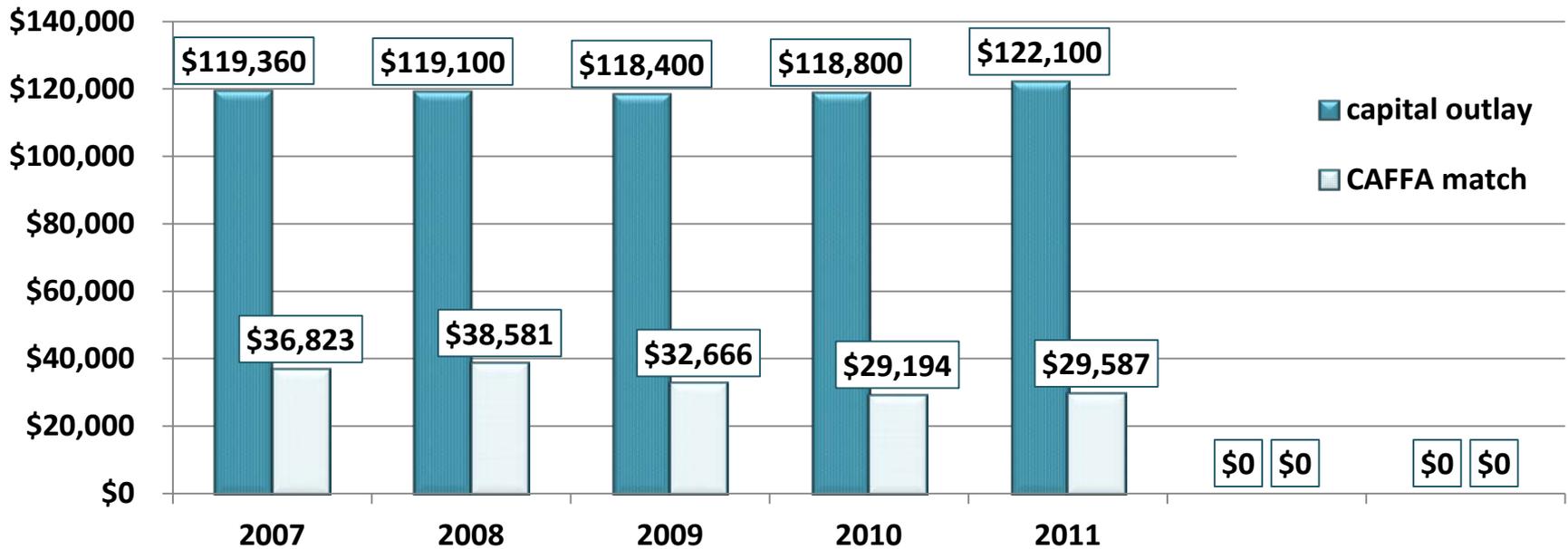
Our Current Assessment & Tax Software (TSG)

- **Lincoln County was the first Oregon county to install this system in 1989**
- **Josephine County acquired the software in 1997**
- **The programming language dates back to 1969 and operates on the Unix system (abandoned by newer technology)**
- **Currently seven Oregon counties pay annual support for the software system**
- **Josephine County's 2013 share of the annual support is \$78,058**
 - **\$53,632 for Assessment's share**
 - **\$24,426 for Tax's share**

Looking To The Future

- **The Seven Counties currently supporting TSG:**
 - ***MULTNOMAH COUNTY*** has signed a contract with a different software company and will soon stop support for TSG
 - ***MARION COUNTY*** has signed a contract with Manatron for new software (\$1.8 million)
 - ***KLAMATH COUNTY*** has signed a contract with Manatron for new software (\$2.3 million)
 - ***WASHINGTON COUNTY*** is in the process of negotiating a contract with Manatron for new software
 - ***LINCOLN & DOUGLAS COUNTIES*** are considering changing to a new software system
 - ***CURRY COUNTY*** wants to upgrade to new software but does not have the financing available to do so
- **As annual support costs are spread over fewer counties, we anticipate increased expenses for Josephine County**
- **Due to the foresight of my predecessor, we took steps to maximize our ability to purchase new software when the timing was appropriate.**

Assessor & Tax Collector Joint Capital Outlay for Software Purchase



- Beginning in 2007 through 2011 we set aside a small amount of our budget for the eventual software purchase (the above amount reflects the maximum amount that could be charged to the CAFFA grant for capital outlay (6% of direct expenses))
- By doing this, we received matching funds through our CAFFA grant.

These funds may not be used for any purpose other than the use stated in the grant application.

Why did we request a prior Board of County Commissioners to approve a contract to purchase new software?

- **Through an Intergovernmental agreement with Marion County, Josephine County was saved the cost of doing our own RFP.**
- **In an additional agreement with Marion County, they are sharing much of the preliminary work required – again saving expenses for Josephine County.**
- **We expect our current software company to stop supporting this legacy product within the next 3 to 4 years.**
- **A software conversion takes time – our current software will be approximately 18 years old by the time conversion is complete.**
- ***We see:***
 - **efficiencies in the newer technology that will increase the productivity of our small staff**
 - **the ability to electronically import data from other departments such as Planning permits, Building & Safety permits, Clerks recording documents, etc.**
 - **the ability (thru GIS interface) to find inequities in appraisals within any given area of the county – ensuring all property owners are fairly assessed**
 - **the ability to have greater public access to assessment records on-line, reducing the taxpayer's need for phone calls and office visits**

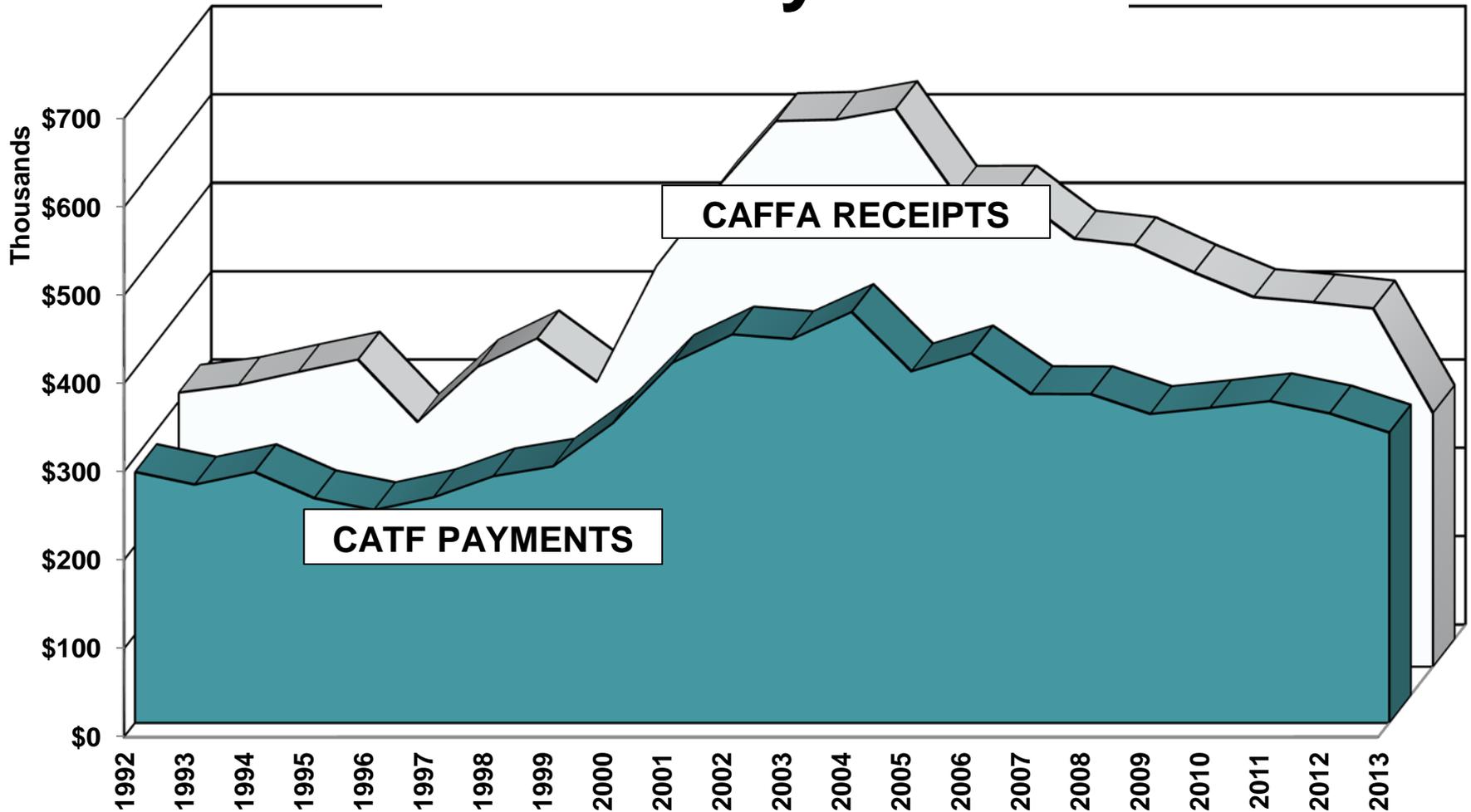
We have worked towards cost savings by:

- **doing much of the conversion work in-house**
- **accepting a system that another county (Marion) will configure**
- **not waiting until our current system began to fail (when we would be at the mercy of the vendor)**
- **leveraging otherwise unavailable state funding (CAFFA grant)**
- **partnering with other counties (Marion & Yamhill) for buying power**

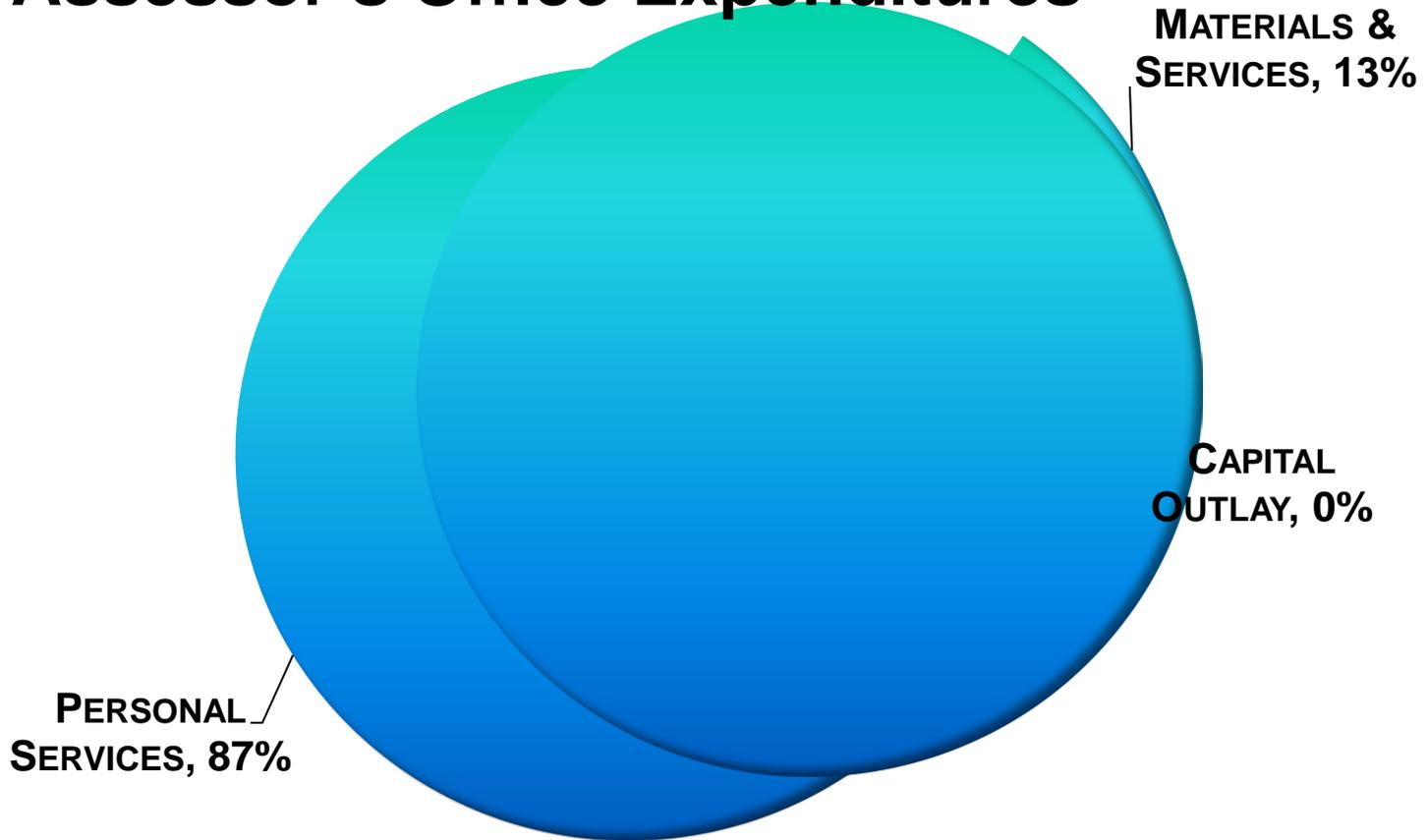
County Assessment Function Funding Assistance (CAFFA)

- **Budget is comprised of portions of Assessor, Tax Collector/Treasurer, GIS, and Clerk budgets**
- **Estimated 2013 revenue to the County: \$388,500**
- **Grant money is raised through clerk recording fees, delinquent interest, investment earnings (CATF)**
- **Grant application was submitted by the May 1st deadline**
- **If County elects to change grant, notification to DOR by May 15th & amended grant due June 1st.**

CAFFA Receipts vs CATF Payments

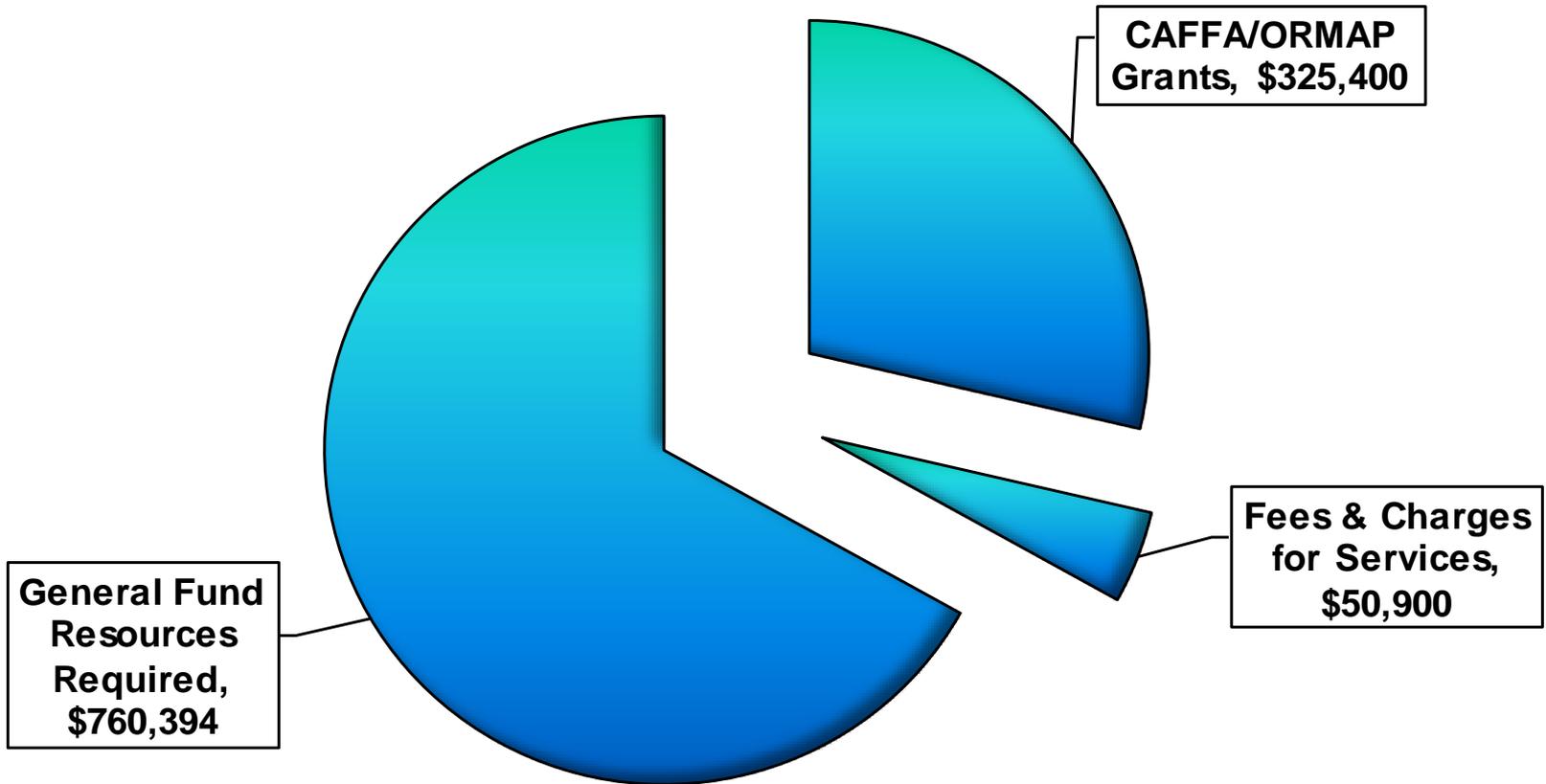


2013/14 Proposed Assessor's Office Expenditures



Note: no additional funding is requested for software purchase in proposed budget

2013/14 Proposed Assessor's Office Resources



- **The Assessor's Office staff works for the citizens and all the taxing districts within Josephine County**
- **We must maintain adequate staff to meet our mandates and receive our CAFFA grant**
- **Your Assessor's Office has a reputation for staying within its budget and**
- **We will make every effort to do so again in this budget**

**Thank you for
your consideration
of the
Assessor's Office
Budget Request**