

**Josephine County, Oregon  
2005-06 Operating Budget**

**County Assessor**

	ACTUAL 2002-03	ACTUAL 2003-04	ADOPTED BUDGET 2004-05	PROPOSED & APPROVED BUDGET 2005-06	ADOPTED BUDGET 2005-06
<b>General Fund - Assessor</b>					
Intergovernmental	\$ 478,610	\$ 449,184	\$ 435,000	\$ 389,000	\$ 389,000
Fees & Charges for Services	12,172	12,354	24,300	69,380	69,380
Miscellaneous	108	77	-	-	-
<b>Total Resources</b>	<b>490,890</b>	<b>461,615</b>	<b>459,300</b>	<b>458,380</b>	<b>458,380</b>
Personal Services	1,055,144	965,128	1,039,239	1,027,896	1,027,896
Materials & Services	46,035	72,934	101,630	89,273	89,273
Interfund Payments & Transfers	120,619	118,165	132,464	140,005	140,005
Intergovernmental Payments	-	-	-	32,000	32,000
Capital Outlay	24,129	25,527	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>1,245,927</b>	<b>1,181,754</b>	<b>1,298,333</b>	<b>1,314,174</b>	<b>1,314,174</b>
<b>Resources Required</b>	<b>\$ 755,037</b>	<b>\$ 720,139</b>	<b>\$ 839,033</b>	<b>\$ 855,794</b>	<b>\$ 855,794</b>
<b>Budgeted Full-Time Equivalent</b>	<b>19.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>

**JOSEPHINE COUNTY, OREGON**  
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**DEPARTMENT**  
**County Assessor**

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**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  
2005-2006 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 Market value, Measure 5 value, Measure 50 maximum assessed value and 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 ownership, lines, values and characteristics of various properties.

There are two sections within the office: administration and cartography; and appraisal -residential and commercial. 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

<b><u>Service Levels</u></b>	<b><u>2002-03 Actual</u></b>	<b><u>2003-04 Actual</u></b>	<b><u>2004-05 Estimated</u></b>	<b><u>2005-06 Budgeted</u></b>
Accounts	49,433	49,755	50,054	50,750
Taxable Assessed Value	\$4,020,453,842	\$4,234,049,236	\$4,481,076,323	\$4,730,000,000
M5 Real Market Value	\$4,803,016,923	\$5,478,748,706	\$6,502,753,771	\$7,569,205,000
Calculated Taxes to be Received - All districts	\$38,921,170	\$39,914,918	\$42,795,897	\$45,185,000
Transfers of ownership – Real property & mobiles	5,900	5,617	6,200	6,200
Review properties with exceptions	4,100	3,853	6,300	6,000

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**PROGRAM  
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Cartographic changes to property – Subdivisions, combinations, partition plats, annexations, etc	1,341	1,554	2,100	2,000
Accounts reviewed by Market Area	2,400	0	0	0
Process Veteran’s Applications	1,500	1,402	1,447	1,500
Process Personal Property Returns	2,709	2,858	2,963	3,000
Total accounts processed - All Other Special Assessments & Exemptions	183	1,431	150	150
Review Farm Income Reports	850	695	700	700
Maps maintained	1,201	1,203	1,204	1,205
Accounts by category:				
Industrial	457	451	447	460
Utility	157	162	164	164
Commercial	2,299	2,298	2,303	2,300
Residential	34,955	35,441	35,761	36,226
Manufactured Structures	6,179	6,066	5,972	6,100
Personal Property	2,709	2,858	2,963	3,000
Other	2,677	2,479	2,444	2,500

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

	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Expected</u></b>	<b><u>Budgeted</u></b>
Accounts per FTE	2,601	2,764	3,052	2,819
Cost per Account	\$26.08	\$26.31	\$23.25	\$26.61

**Effectiveness/Service Qualify/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 in taxes and assessments
- 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 roll and updated values as necessary for the 2002-2003 roll
- Continued updating of initial GIS mapping in cooperation with County GIS and City GIS

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- Continued updating of Josephine County tiff images for the state wide GIS system
- Continued 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 in taxes and assessments
- 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 roll and updated values as necessary for the 2003-2004 roll
- Continued updating of initial GIS mapping in cooperation with County GIS and City GIS
- Continued the updating of Josephine County tiff images for the state wide GIS system
- Continued 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 Expected**

- Completed the 2004-2005 assessment roll, certified \$42,795,897 in taxes and assessments
- Reviewed and certified levies submitted by the various taxing districts
- Review and change value as necessary of commercial properties
- Inspected and valued new construction and other exceptions for the 2004-2005 roll and update values as necessary for the 2004-2005 roll
- 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 the 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)

**Fiscal 2005-06 Budgeted**

- Complete the 2005-2006 assessment roll
- Review and certify levies submitted by the various taxing districts
- Review and change value as necessary of commercial properties
- Complete the inspection and valuing of new construction and other exceptions for the 2005-2006 roll and update values as necessary for the 2005-2006 roll
- Start the inspection and valuing of new construction and other exceptions for the 2006-2007 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 2005 sales ratio study and adjust property values based on the findings of the study
- Accept and process applications for exemptions and special assessments programs
- Title, process moving permits and register manufactured structures at the County level (State Mandate)



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