



Form 1 Grant Application Staffing

2025-2026

County	Column 1 Approved FTE current year (2024-25)	Column 2 Budgeted FTE coming year (2025-26)	Column 3 Change (Column 2 less Column 1)
DESCHUTES			
A. Assessment administration			
Assessor, deputy, etc.	2.00	2.00	0.00
Assmt. support staff, deed clerks and data entry staff	10.26	10.26	0.00
Total assessment administration staff	12.26	12.26	0.00
B. Valuation and appraisal staff			
Chief appraisers/appraiser supervisor	1.00	1.00	0.00
Lead appraisers.....	0.00	2.00	2.00
Residential appraisers	8.70	8.50	(0.20)
Commercial/industrial appraisers	2.50	2.00	(0.50)
Farm/forest/rural appraisers.....	0.50	0.50	0.00
Manufactured structure/floating structure appraisers	0.80	0.50	(0.30)
Personal property appraisers.....	2.00	2.00	0.00
Personal property clerks.....	0.00	0.00	0.00
Sales data analyst.....	1.00	0.00	(1.00)
Data gatherers and appraisal techs.....	2.50	2.50	0.00
Total valuation and appraisal staff	19.00	19.00	0.00
C. Board of Property Tax Appeals (BoPTA)	0.52	0.52	0.00
D. Tax collection and distribution administration			
Administration, deputy, etc.....	0.75	0.70	(0.05)
Support and collection	2.75	2.75	0.00
Tax distribution	0.25	0.20	(0.05)
Foreclosure and garnishment.....	0.25	0.30	0.05
Total tax collection and distribution	4.00	3.95	(0.05)
E. Cartography and GIS administration			
Cartographic/GIS supervisor.....	1.00	1.00	0.00
Leadcartographers	0.00	0.00	0.00
Cartographers.....	3.00	2.00	(1.00)
GIS specialists.....	0.00	1.00	1.00
Total cartographic and GIS staff	4.00	4.00	0.00
F. Dedicated IT services for A&T	0.88	0.93	0.05
G. Total assessment and taxation staffing	40.66	40.66	0.00



Form 2 Explanation of Staffing Issues

2025-2026

County DESCHUTES

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.

Tax Office is part of the Finance Office; which also includes transient room tax and dog licensing

Temporary help and part time help is used in both the Assessor and Tax Offices during peak seasons and specific projects

County A&T has continued to see a significant turnover in positions due to the larger number of retirements plus typical staffing changes. This coupled with difficulty in recruiting has created longer then desired timeframes in filling these positions.



Form 3 General Comments

2025-2026

County DESCHUTES

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.

In August of 2024 – one month after budget was adopted an additional 15% increase in health benefits was applied to all county budgets including assessor and tax (\$55,000 increase for A&T). Therefore, when comparing FY24/25 to FY25/26 can be somewhat misleading on increases since a portion was already included in the FY24/25 – but not until after the budgeting process and CAFFA application had occurred.

In addition, due to this year's budget constraint parameters that require a maximum of total budget increase for Assessor Office and for Tax Office of 3.3%; with cost of Personnel and other County charges being in excess of the 3.3% base.

Assessor is below what is needed to balance a hold the line status quo budget (no additional FTE or capital for new technologies), the Assessor's budget will be \$235,000 short. This is reflected in the budget as a negative personnel adjustment (line item 0010250 410999 "Personnel Clearing") of \$(233,576). To maintain a balanced budget this will further negatively impact on our ability to timely fill any current or future vacancies. This will impact our ability to maintain and produce a timely, equitable, and accurate tax roll. This also will have negative impacts on our ability to leverage new technologies, such as AI. Lastly, it will make transition management more difficult, with 20% of current staff eligible for retirement within the next several years.

Tax Office reduced a number of budgeted line items to meet the maximum 3.3% total budget limits



Form 4 Valuation and Appraisal Resources

2025-2026

County <u>DESCHUTES</u>	Number of accounts by activity		Number of FTE by activity	
	Actual (2024-25)	Estimated (2025-26)	Actual (2024-25)	Estimated (2025-26)
Activities				
1. Real property exceptions, special assessments and exemptions				
New construction.....	5,568	4,900	10.00	10.00
Zone changes.....	32	28	0.01	0.01
Subdivisions, segregations, and consolidations..	1,200	1,200	1.50	1.50
Omitted properties	75	75	0.01	0.01
Special assessment qualification and disqualification	57	50	0.40	0.40
Exemptions.....	690	700	0.20	0.20
Subtotal.....	7,622	6,953	12.12	12.12
2. Appeals and assessor review				
Assessor review and stipulations	82	75	0.10	0.10
BOPTA	108	100	0.20	0.20
Department of Revenue.....	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court.....	9	10	0.10	0.10
Regular Division of the Oregon Tax Court	1	1	0.01	0.01
Subtotal.....	200	186	0.41	0.41
3. Real property valuation				
Physical reappraisal.....	800	1,000	1.52	1.52
Recalculation only—no appraisal review	53,100	50,000	1.25	1.25
Subtotal.....	53,900	51,000	2.77	2.77
4. Business personal property (returns mailed)	6,470	6,405	2.00	2.00
5. Ratio			1.50	1.50
6. Continuing education			0.20	0.20
7. Other valuation—appraisal activity			0.00	0.00
8. Total valuation and appraisal staff (FTE)			19.00	19.00



Form 5 Tax Collection and Distribution Work Activity

2025-2026

County DESCHUTES

Number of accounts by activity

Actual (2024-25)	Estimated (2025-26)
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1. Number of accounts requiring roll corrections

Business personal property	73	52
Personal property manufactured structures	12	7
Real property	407	342

2. Number of accounts requiring a refund

Business personal property	9	8
Personal property manufactured structures	3	1
Real property	100	229

3. Number of delinquent tax notices sent

Business personal property	225	246
Personal property manufactured structures	520	495
Real property	3,258	3,032

4. Number of foreclosure accounts processed

Real property only	20	35
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5. Number of accounts issued redemption notices

Real property only	14	13
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6. Number of warrants

393	400
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7. Number of garnishments.....

10	15
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8. Number of seizures

0	0
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9. Number of bankruptcies.....

38	40
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10. Number of accounts with an address change processed

6,415	6,700
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11. How many second trimester statements do you mail?

11,312

12. How many third trimester statements do you mail?

9,657

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.



Form 6
Assessment and Administrative
Support and Cartography
Work Activity

2025-2026

County DESCHUTES

**Assessment and administrative support
work activity**

	Numbers by activity	
	Actual (2024-25)	Estimated (2025-26)
1. Number of deeds worked	<u>14,610</u>	<u>13,800</u>

Cartography work activity

	Numbers by activity	
	Actual (2024-25)	Estimated (2025-26)
1. Number of new tax lots	<u>1,221</u>	<u>1,200</u>
2. Number of lot line adjustments	<u>137</u>	<u>140</u>
3. Number of consolidations	<u>61</u>	<u>50</u>
4. Number of new maps	<u>17</u>	<u>21</u>
5. Number of tax code boundary changes	<u>18</u>	<u>19</u>



Form 7 Summary of Expenses

2025-2026

County DESCHUTES

	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
Current operating expenses							
1. Personnel services	1,802,819	2,895,961	75,564	694,598	826,356	57,827	6,353,125
2. Materials and services	152,078	342,196	9,625	267,557	69,708	734,231	1,575,395
3. Transportation	0	47,831	0	0	0	0	47,831
4. Total current operating expenses (Total direct expenses)	1,954,897	3,285,988	85,189	962,155	896,064	792,058	7,976,351

* Include approved grant funding for ORMAP

Indirect expenses

5. Total direct expenses (line 4)	7,976,351
6. If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box.	0
Total indirect expenses (line 5 multiplied by line 6)	0
6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses, enter that percentage in this box.....	0.15000
Total indirect expenses (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows)	1,196,453
7. Total indirect expenses	1,196,453

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)							9,172,804
10. Direct and indirect expenses multiplied by 0.06							550,368
11. The greater of line 10 or \$50,000.....							550,368
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)							9,172,804