



Form 1 Grant Application Staffing

2024-2025

	Column 1	Column 2	Column 3
County <u>DESCHUTES</u>	Approved FTE current year (2023-24)	Budgeted FTE coming year (2024-25)	Change (Column 2 less Column 1)
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	0.00	0.00
Residential appraisers	8.70	8.70	0.00
Commercial/industrial appraisers	2.50	2.50	0.00
Farm/forest/rural appraisers.....	0.50	0.50	0.00
Manufactured structure/floating structure appraisers	0.80	0.80	0.00
Personal property appraisers.....	2.00	2.00	0.00
Personal property clerks.....	0.00	0.00	0.00
Sales data analyst.....	1.00	1.00	0.00
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.....	0.65	0.75	0.10
Support and collection	2.75	2.75	0.00
Tax distribution	0.25	0.25	0.00
Foreclosure and garnishment.....	0.25	0.25	0.00
Total tax collection and distribution	3.90	4.00	0.10
E. Cartography and GIS administration			
Cartographic/GIS supervisor.....	1.00	1.00	0.00
Leadcartographers	0.00	0.00	0.00
Cartographers.....	3.00	3.00	0.00
GIS specialists.....	0.00	0.00	0.00
Total cartographic and GIS staff	4.00	4.00	0.00
F. Dedicated IT services for A&T	0.88	0.88	0.00
G. Total assessment and taxation staffing	40.56	40.66	0.10



Form 2 Explanation of Staffing Issues

2024-2025

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 Office's 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. The coupled with difficulty in recruiting has created longer then desired timeframes in filling these positions.



Form 3 General Comments

2024-2025

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.

Personnel services increases are primarily from contracted COLA of 4% plus merit step increases for those eligible of 5%; healthcare premiums to departments when up 30% ; and PERS up significantly over prior fiscal year



Form 4 Valuation and Appraisal Resources

2024-2025

County <u>DESCHUTES</u>	Number of accounts by activity		Number of FTE by activity	
	Actual (2023-24)	Estimated (2024-25)	Actual (2023-24)	Estimated (2024-25)
Activities				
1. Real property exceptions, special assessments and exemptions				
New construction.....	5,193	5,200	10.00	10.00
Zone changes.....	40	0	0.01	0.01
Subdivisions, segregations, and consolidations..	1,142	1,200	1.50	1.50
Omitted properties	78	75	0.01	0.01
Special assessment qualification and disqualification	50	50	0.40	0.40
Exemptions.....	680	700	0.20	0.20
Subtotal.....	7,183	7,225	12.12	12.12
2. Appeals and assessor review				
Assessor review and stipulations	68	70	0.10	0.10
BOPTA	81	100	0.20	0.20
Department of Revenue.....	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court.....	11	15	0.10	0.10
Regular Division of the Oregon Tax Court	0	1	0.01	0.01
Subtotal.....	160	186	0.41	0.41
3. Real property valuation				
Physical reappraisal.....	1,509	1,000	1.52	1.52
Recalculation only—no appraisal review	50,000	53,100	1.25	1.25
Subtotal.....	51,509	54,100	2.77	2.77
4. Business personal property (returns mailed)	6,341	6,470	2.00	2.00
5. Ratio			1.30	1.50
6. Continuing education			0.40	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

2024-2025

County DESCHUTES

**Number of accounts
by activity**

Actual (2023-24)	Estimated (2024-25)
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1. Number of accounts requiring roll corrections

Business personal property	117	73
Personal property manufactured structures	24	12
Real property	397	407

2. Number of accounts requiring a refund

Business personal property	6	9
Personal property manufactured structures	2	3
Real property	254	100

3. Number of delinquent tax notices sent

Business personal property	206	225
Personal property manufactured structures	410	520
Real property	2,830	3,258

4. Number of foreclosure accounts processed

Real property only	38	38
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5. Number of accounts issued redemption notices

Real property only	11	15
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6. Number of warrants	350	430
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7. Number of garnishments	6	8
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8. Number of seizures	0	0
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9. Number of bankruptcies	41	50
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10. Number of accounts with an address change processed	6,838	6,929
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11. How many second trimester statements do you mail?	10,888
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12. How many third trimester statements do you mail?	9,127
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13. Does the county contract for lock box service?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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14. Does the county use in-house remittance processing?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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15. Is tax collecting combined with another county function?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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If yes, describe that function on Form 2.



Form 6
Assessment and Administrative
Support and Cartography
Work Activity

2024-2025

County DESCHUTES

Assessment and administrative support work activity		
	<u>Numbers by activity</u>	
	Actual (2023-24)	Estimated (2024-25)
1. Number of deeds worked	<u>13,371</u>	<u>14,000</u>

Cartography work activity		
	<u>Numbers by activity</u>	
	Actual (2023-24)	Estimated (2024-25)
1. Number of new tax lots.....	<u>1,161</u>	<u>1,200</u>
2. Number of lot line adjustments	<u>182</u>	<u>175</u>
3. Number of consolidations.....	<u>63</u>	<u>65</u>
4. Number of new maps.....	<u>23</u>	<u>20</u>
5. Number of tax code boundary changes	<u>18</u>	<u>21</u>



Form 7 Summary of Expenses

2024-2025

County DESCHUTES

	A.	B.	C.	D.	E.	F.	
Current operating expenses	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography*	Dedicated IT services for A&T	Totals
1. Personnel services	1,713,478	2,752,449	68,952	624,151	785,405	73,084	6,017,519
2. Materials and services	149,100	339,238	10,400	278,543	68,343	653,671	1,499,295
3. Transportation	0	47,380	0	0	0	0	47,380
4. Total current operating expenses (Total direct expenses)	1,862,578	3,139,067	79,352	902,694	853,748	726,755	7,564,194

* Include approved grant funding for ORMAP

Indirect expenses

5. Total direct expenses (line 4)	7,564,194
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.....	0.10000
Total indirect expenses (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows)	756,419
7. Total indirect expenses	756,419

Capital outlay

	Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	Data Processing Support (IT, AT)	
8. Enter the actual capital outlay without regard to limitation.	0	0	0	0	0	0	Total capital outlay without regard to limitation
9. Total direct and indirect expenses (sum of lines 4 and 7)							8,320,613
10. Direct and indirect expenses multiplied by 0.06							499,237
11. The greater of line 10 or \$50,000.....							499,237
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).....							8,320,613