



Form 1

Grant Application Staffing 2026-2027

County <u>DESCHUTES</u>	<u>Column 1</u> Approved FTE current year (2025-26)	<u>Column 2</u> Budgeted FTE coming year (2026-27)	<u>Column 3</u> 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	2.00	2.00	0.00
Residential appraisers	8.50	8.50	0.00
Commercial/industrial appraisers	2.00	2.00	0.00
Farm/forest/rural appraisers.....	0.50	0.50	0.00
Manufactured structure/floating structure appraisers	0.50	0.50	0.00
Personal property appraisers.....	2.00	2.00	0.00
Personal property clerks.....	0.00	0.00	0.00
Sales data analyst.....	0.00	0.00	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. Property Value Appeals Board (PVAB)			
	0.52	0.52	0.00
D. Tax collection and distribution administration			
Administration, deputy, etc.....	0.70	0.70	0.00
Support and collection	2.75	2.75	0.00
Tax distribution	0.20	0.20	0.00
Foreclosure and garnishment.....	0.30	0.30	0.00
Total tax collection and distribution staff	3.95	3.95	0.00
E. Cartography and GIS administration			
Cartographic/GIS supervisor.....	1.00	1.00	0.00
Lead cartographers	0.00	0.00	0.00
Cartographers.....	2.00	2.00	0.00
GIS specialists	1.00	1.00	0.00
Total cartographic and GIS staff	4.00	4.00	0.00
F. Dedicated IT services for A&T			
	0.93	0.96	0.03
G. Total assessment and taxation staffing			
	40.66	40.69	0.03



Form 2 Explanation of Staffing Issues

2026-2027

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



Form 3 General Comments

2026-2027

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.

The FY 2026–2027 budget is subject to a constraint limiting the total budget increase for both the Assessor’s Office and the Tax Office to a maximum of 4.0%. However, rising personnel costs and other County charges exceed this 4.0% threshold, creating additional financial pressure. Personnel cost increased significantly for FY26/27 as an outcome of the implementation of a recent County wage and equity study.

Assessor’s Office

The Assessor’s Office budget falls below the level required to sustain a “hold-the-line” status quo budget, which assumes no additional FTEs or capital investment in new technologies. Under current projections, the budget reflects an approximate shortfall of \$150,000. This is accounted for through a negative personnel adjustment (line item 0010250 410999, “Personnel Clearing”)

Maintaining a balanced budget under these conditions will significantly impact the Office’s ability to fill existing and future vacancies in a timely manner. As a result, there is increased risk to the Office’s capacity to produce a timely, equitable, and accurate tax roll.

Additionally, these constraints limit the Office’s ability to adopt and leverage emerging technologies, including AI-driven solutions. Workforce sustainability is also a concern, as approximately 20% of current staff are expected to become eligible for retirement within the next several years, making transition management more challenging.

Tax Office

The Tax Office has implemented reductions across multiple budgeted line items in order to comply with the 4.0% total budget increase limitation.

IT/GIS

The IT/GIS budget reflects an increase driven primarily by two key projects:

- Rewrite and modernization of the A&T Webpage Property Search (DIAL)
- Upgrade to a new version of ArcGIS Pro

The significant increase in tax code changes reported on Form 6 is primarily attributable to House Bill 3940, passed during the 2025 Legislative Session. This legislation modified the interaction between property tax assessments in areas where Oregon Department of Forestry protection overlaps with Rural Fire Protection Districts. The resulting adjustments led to a notable, but anticipated, increase in tax code changes for FY26/27. This is expected to be a one-time adjustment associated with the implementation of the new law



Form 4 Valuation and Appraisal Resources

2026-2027

County <u> DESCHUTES </u>	<u>Number of accounts by activity</u>		<u>Number of FTE by activity</u>	
	Actual (2025-26)	Estimated (2026-27)	Actual (2025-26)	Estimated (2026-27)
Activities				
1. Real property exceptions, special assessments and exemptions				
New construction.....	6,552	7,500	10.00	10.00
Zone changes.....	32	28	0.01	0.01
Subdivisions, segregations, and consolidations....	1,200	1,500	1.50	1.50
Omitted properties	71	75	0.01	0.01
Special assessment qualification and disqualification	57	50	0.40	0.40
Exemptions.....	887	940	0.20	0.20
Subtotal.....	8,799	10,093	12.12	12.12
2. Appeals and assessor review				
Assessor review and stipulations	96	100	0.10	0.10
PVAB.....	82	100	0.20	0.25
Department of Revenue.....	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court.....	9	10	0.10	0.50
Regular Division of the Oregon Tax Court.....	1	1	0.01	0.01
Subtotal.....	188	211	0.41	0.86
3. Real property valuation				
Physical reappraisal.....	620	1,000	1.52	1.07
Recalculation only—no appraisal review	54,149	55,000	1.25	1.25
Subtotal.....	54,769	56,000	2.77	2.32
4. Business personal property (returns mailed)	6,383	6,370	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

2026-2027

County DESCHUTES

**Number of accounts
by activity**

Actual (2025-26)	Estimated (2026-27)
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1. Number of accounts requiring roll corrections		
Business personal property	62	60
Personal property manufactured structures	20	15
Real property	544	400
2. Number of accounts requiring a refund		
Business personal property	21	12
Personal property manufactured structures	13	5
Real property	153	130
3. Number of delinquent tax notices sent		
Business personal property	253	280
Personal property manufactured structures	372	385
Real property	3,231	3,275
4. Number of foreclosure accounts processed		
Real property only	7	15
5. Number of accounts issued redemption notices		
Real property only	7	5
6. Number of warrants	510	525
7. Number of garnishments.....	19	25
8. Number of seizures	0	0
9. Number of bankruptcies.....	21	26
10. Number of accounts with an address change processed	6,506	6,610
11. How many second trimester statements do you mail?	11,427	
12. How many third trimester statements do you mail?	9,824	
13. Does the county contract for lock box service?.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
14. Does the county use in-house remittance processing?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
15. Is tax collecting combined with another county function?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, describe that function on Form 2.		



Form 6
Assessment and Administrative
Support and Cartography
Work Activity

2026-2027

County DESCHUTES

**Assessment and administrative support
work activity**

	<u>Numbers by activity</u>	
	<u>Actual</u> (2025-26)	<u>Estimated</u> (2026-27)
1. Number of deeds worked	<u>14,236</u>	<u>16,500</u>

Cartography work activity

	<u>Numbers by activity</u>	
	<u>Actual</u> (2025-26)	<u>Estimated</u> (2026-27)
1. Number of new tax lots	<u>1,221</u>	<u>1,350</u>
2. Number of lot line adjustments	<u>126</u>	<u>135</u>
3. Number of consolidations	<u>45</u>	<u>50</u>
4. Number of new maps	<u>19</u>	<u>15</u>
5. Number of tax code boundary changes	<u>19</u>	<u>2,650</u>



Form 7 Summary of Expenses

2026-2027

County DESCHUTES

	A. Assessment Administration	B. Valuation	C. PVAB	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
Current operating expenses							
1. Personnel services	1,985,183	3,188,903	82,448	766,558	909,946	149,708	7,082,746
2. Materials and services	160,407	358,520	9,977	269,270	73,526	762,210	1,633,910
3. Transportation	0	46,291	0	0	0	0	46,291
4. Total current operating expenses (Total direct expenses)	2,145,590	3,593,714	92,425	1,035,828	983,472	911,918	8,762,947

* Include approved grant funding for ORMAP

Indirect expenses

5. Total direct expenses (line 4)	8,762,947
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)	1,314,442
7. Total indirect expenses	1,314,442

Capital outlay

8. Enter the actual capital outlay without regard to limitation.	Assessment Administration	Valuation	PVAB	Tax Collection & Distribution	Cartography	Dedicated IT Services for A&T	Total capital outlay without regard to limitation
	0	0	0	0	0	0	0
9. Total direct and indirect expenses (add line 4 and line 7)							10,077,389
10. Direct and indirect expenses multiplied by 0.06.....							604,643
11. The greater of line 10 or \$50,000.....							604,643
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)							10,077,389