



Form 1 Grant Application Staffing

2023-2024

	Column 1 Approved FTE current year (2022-23)	Column 2 Budgeted FTE coming year (2023-24)	Column 3 Change (Column 2 less Column 1)
County <u>DESCHUTES</u>			
A. Assessment administration			
Assessor, deputy, etc.	2.00	2.00	0.00
Assmt. support staff, deed clerks and data entry staff	10.00	10.26	0.26
Total assessment administration staff	12.00	12.26	0.26
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.....	0.94	0.65	(0.29)
Support and collection	2.64	2.75	0.11
Tax distribution	0.25	0.25	0.00
Foreclosure and garnishment.....	0.35	0.25	(0.10)
Total tax collection and distribution	4.18	3.90	(0.28)
E. Cartography and GIS administration			
Cartographic/GIS supervisor.....	1.00	1.00	0.00
Lead cartographers	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	1.25	0.88	(0.37)
G. Total assessment and taxation staffing	40.95	40.56	(0.39)



Form 2 Explanation of Staffing Issues

2023-2024

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;

Two part time .63 FTE Admin Support Tech's were hired to replace one full time FTE, increase of .26 FTE

Tax Office staff was reallocated within the Finance Office resulting in an overall Tax Office staff decrease of .28 FTE

County A&T has continued to see a significant turnover in positions due to a 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

2023-2024

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.

NA



Form 4 Valuation and Appraisal Resources

2023-2024

County <u>DESCHUTES</u>	Number of accounts by activity		Number of FTE by activity	
	Actual (2022-23)	Estimated (2023-24)	Actual (2022-23)	Estimated (2023-24)
Activities				
1. Real property exceptions, special assessments and exemptions				
New construction.....	6,700	6,600	10.00	10.00
Zone changes.....	30	40	0.01	0.01
Subdivisions, segregations, and consolidations..	1,250	1,142	1.50	1.50
Omitted properties	128	75	0.01	0.01
Special assessment qualification and disqualification	50	50	0.40	0.40
Exemptions.....	700	750	0.20	0.20
Subtotal.....	8,858	8,657	12.12	12.12
2. Appeals and assessor review				
Assessor review and stipulations	58	100	0.10	0.10
BOPTA.....	70	100	0.20	0.20
Department of Revenue.....	0	0	0.00	0.00
Magistrate Division of the Oregon Tax Court.....	5	10	0.10	0.10
Regular Division of the Oregon Tax Court	0	1	0.01	0.01
Subtotal.....	133	211	0.41	0.41
3. Real property valuation				
Physical reappraisal.....	1,200	1,500	1.52	1.52
Recalculation only—no appraisal review	50,000	50,000	1.25	1.25
Subtotal.....	51,200	51,500	2.77	2.77
4. Business personal property (returns mailed)	7,400	7,630	2.00	2.00
5. Ratio			1.30	1.30
6. Continuing education			0.40	0.40
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

2023-2024

County DESCHUTES

Number of accounts by activity	
Actual (2022-23)	Estimated (2023-24)

1. Number of accounts requiring roll corrections			
Business personal property	118	117	
Personal property manufactured structures	34	24	
Real property	396	397	
2. Number of accounts requiring a refund			
Business personal property	6	6	
Personal property manufactured structures	10	2	
Real property	261	254	
3. Number of delinquent tax notices sent			
Business personal property	289	206	
Personal property manufactured structures	401	410	
Real property	2,931	2,830	
4. Number of foreclosure accounts processed			
Real property only	30	38	
5. Number of accounts issued redemption notices			
Real property only	10	11	
6. Number of warrants	452	350	
7. Number of garnishments.....	3	6	
8. Number of seizures	0	0	
9. Number of bankruptcies.....	40	41	
10. Number of accounts with an address change processed	6,705	6,838	
11. How many second trimester statements do you mail?	10,083		
12. How many third trimester statements do you mail?	8,486		
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

2023-2024

County DESCHUTES

Assessment and administrative support work activity		
	<u>Numbers by activity</u>	
	Actual (2022-23)	Estimated (2023-24)
1. Number of deeds worked	<u>24,000</u>	<u>17,200</u>

Cartography work activity		
	<u>Numbers by activity</u>	
	Actual (2022-23)	Estimated (2023-24)
1. Number of new tax lots.....	<u>1,000</u>	<u>950</u>
2. Number of lot line adjustments	<u>200</u>	<u>150</u>
3. Number of consolidations	<u>75</u>	<u>45</u>
4. Number of new maps	<u>25</u>	<u>25</u>
5. Number of tax code boundary changes	<u>15</u>	<u>15</u>



Form 7 Summary of Expenses

2023-2024

County DESCHUTES

Current operating expenses	A. Assessment Administration	B. Valuation	C. BOPTA	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
1. Personnel services	1,593,116	2,559,105	73,709	556,860	730,235	71,271	5,584,296
2. Materials and services	142,941	319,613	10,170	281,823	65,520	531,397	1,351,464
3. Transportation	0	47,475	0	0	0	0	47,475
4. Total current operating expenses (Total direct expenses)	1,736,057	2,926,193	83,879	838,683	795,755	602,668	6,983,235

* Include approved grant funding for ORMAP

Indirect expenses

5. Total direct expenses (line 4)	6,983,235
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.....

Total indirect expenses (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows)

7. Total indirect expenses	0.10000
	698,324
	698,324

Capital outlay

Assessment Administration	Valuation	BOPTA	Tax Collection & Distribution	Cartography	Data Processing Support (IT, AT)	Total 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)						
10. Direct and indirect expenses multiplied by 0.06						
11. The greater of line 10 or \$50,000.....						
12. Capital outlay (the lesser of line 8 or line 11)						
13. Total expenditures for CAFFA consideration (sum of lines 4, 7, and 12)						
						7,681,559
						460,894
						460,894
						0
						7,681,559