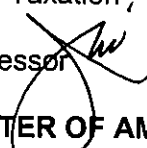


EMERGENCY BUSINESS

AGENDA COVER MEMO

AGENDA DATE: June 8, 2005
TO: LANE COUNTY BOARD OF COMMISSIONERS
DEPT.: Assessment and Taxation,
PRESENTED BY: Jim Gangle, Assessor 
AGENDA ITEM TITLE: **IN THE MATTER OF AMENDING THE COUNTY ASSESSMENT
FUNCTION FUNDING ASSISTANCE (CAFFA) GRANT
APPLICATION TO THE OREGON DEPARTMENT OF REVENUE
FOR FY 2005-06**

I. MOTION

**MOVE APPROVAL OF ORDER NO. 05-6-08-xx, IN THE MATTER OF AMENDING THE
COUNTY ASSESSMENT FUNCTION FUNDING ASSISTANCE (CAFFA) GRANT
APPLICATION TO THE OREGON DEPARTMENT OF REVENUE FOR FY 2005-06**

II. ISSUE

Lane County submitted a grant application to the Oregon Department of Revenue (DOR) prior to May 1, 2005, to participate in the County Assessment Function Funding Assistance (CAFFA) Grant for FY 2005-06.

The Board of County Commissioners approved the grant application on April 13, 2005, per Resolution and Board Order 05-4-13-3.

On June 6, 2005, the Department of Assessment and Taxation was contacted by the Department of Revenue, concerning a budget amount that was accidentally omitted from the application. At this time, the grant application has been revised and is being resubmitted for amended approval by the board. No Lane County budget amounts have been amended. Assessment and Taxation has amended the amount of materials and services captured in the Summary of Expenses Form – Form 7 of the 2005-06 CAFFA Grant Application. All calculations were done correctly; the revision is based on a paperwork error only.

III. DISCUSSION

Board Obligations for Submitting Grant Request

The administrative rules require that the governing body enact the proper resolution to indicate that the grant document being submitted is prepared in accordance with Oregon laws, administrative rules and written direction from the Oregon Department of Revenue.

Further, the resolution must contain a statement of compliance where each county must certify that they comply with the laws that require equality and uniformity in the system of property taxation.

C. Alternatives

#1 – Amend the 2005-06 CAFFA Grant to include an additional \$18,670 for a total amount of budget expenditures being certified in the grant of \$6,685,283.

#1 – Leave the 2005-06 CAFFA Grant document as written. The total amount of budgeted expenditures being certified in the grant is \$6,666,611.

D. Recommendation

Staff recommends the Board approve alternative number one.

E. Timing

By statute Lane County must submit its revised grant proposal and an amended Resolution and Board Order to DOR by June 9, 2005.

V. ATTACHMENTS

Board Resolution and Order
Amended CAFFA Grant Application – Forms 1 through 7

IN THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

RESOLUTION AND ORDER NO)
)
 05-6-8-)
)
)
)
)
)

IN THE MATTER OF AMENDING
THE COUNTY ASSESSMENT
FUNCTION FUNDING ASSISTANCE
(CAFFA) GRANT APPLICATION TO
THE OREGON DEPARTMENT OF
REVENUE FOR FY 2005-06

WHEREAS, Lane County has applied to the Department of Revenue in order to participate in the Assessment and Taxation Grant. This state grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.027, 308.232, 308.234, Chapters 309, 310, 311, 312 and other laws requiring equity and uniformity in the system of property taxation; and

WHEREAS, Lane County has undertaken a self-assessment of its compliance with the laws and rules which govern the Oregon property tax system; and

WHEREAS, the Lane County Board of Commissioners believes that the budget proposals prepared by the Department of Assessment & Taxation, the Department of Human Resources & Management Services, and the Department of Public Works are generally in compliance with ORS 308.027, 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation; and

WHEREAS, Lane County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application in the amount of \$6,685,283. If 100 percent is not appropriated, no grant shall be made to the county for the quarter in which the county is out of compliance; and

WHEREAS, the grant application reviewed by the Department of Revenue was determined to have a Lane County budgeted amount omitted from the grant. The grant was submitted within the timing allowed of May 1, 2005, per Resolution and Order No. 05-4-13-3; be it

RESOLVED and ORDERED, that the Property Tax Program Grant Application be revised to reflect the corrected amount of \$6,685,283 and be submitted to the Oregon Department of Revenue not later than June 9, 2005; and be it further

RESOLVED and ORDERED, that the County Administrator be the designated contact person for these grant documents and that he be authorized to sign the amended grant documents.

Dated this _____ day of June 2005.

Anna Morrison, Chair
Lane County Board of Commissioners



GRANT APPLICATION STAFFING FORM

| COUNTY <u>Lane</u> | <u>COLUMN 1</u> Approved FTE Current Year (2004-05) | <u>COLUMN 2</u> Budgeted FTE Coming Year (2005-06) | <u>COLUMN 3</u> Change (Column 2 less Column 1) |
|---|--|---|--|
| A. ASSESSMENT ADMINISTRATION | | | |
| Assessor, Deputy, etc. | 2.00 | 3.00 | 1.00 |
| Assmt. Support Staff, Deed Clerks & Data Entry Staff ... | 19.70 | 20.20 | 0.50 |
| Total Assessment Administration | 21.70 | 23.20 | 1.50 |
| B. VALUATION-APPRAISAL STAFF | | | |
| Chief Appraisers/Appraiser Supervisor | 1.00 | 2.00 | 1.00 |
| Lead Appraisers | 2.00 | 2.00 | 0.00 |
| Residential Appraisers | 7.00 | 9.00 | 2.00 |
| Commercial/Industrial Appraisers | 3.00 | 3.00 | 0.00 |
| Farm/Forest/Rural Appraisers | 1.00 | 1.00 | 0.00 |
| Manufactured Structure Appraisers | 0.00 | 0.00 | 0.00 |
| Personal Property Appraisers | 1.00 | 0.00 | (1.00) |
| Personal Property Clerk(s) | 1.00 | 1.50 | 0.50 |
| Sales Data Analyst | 3.00 | 2.00 | (1.00) |
| Data Gatherers & Appraisal Techs | 0.00 | 0.00 | 0.00 |
| Total Valuation-Appraisal Staff | 19.00 | 20.50 | 1.50 |
| C. CLERK/BOPTA STAFF | | | |
| | 1.00 | 1.00 | 0.00 |
| D. TAX COLLECTION & DISTRIBUTION ADMIN. | | | |
| Administration, Deputy, etc. | 1.00 | 1.00 | 0.00 |
| Support & Collection Staff | 7.00 | 7.00 | 0.00 |
| Tax Distribution | 0.50 | 0.50 | 0.00 |
| Foreclosure & Garnishment | 1.50 | 1.50 | 0.00 |
| Total Tax Collection & Distribution Staff | 10.00 | 10.00 | 0.00 |
| E. CARTOGRAPHY & GIS ADMINISTRATION | | | |
| Cartographic/GIS Supervisor | 0.00 | 0.00 | 0.00 |
| Lead Cartographer | 1.00 | 1.00 | 0.00 |
| Cartographers | 3.00 | 4.00 | 1.00 |
| GIS Specialist | 1.00 | 1.00 | 0.00 |
| Total Cartographic & GIS Staff | 5.00 | 6.00 | 1.00 |
| F. A&T DATA PROCESSING STAFF | | | |
| | 0.00 | 0.00 | 0.00 |
| G. TOTAL A&T STAFFING (the sum of A-F above) ... | | | |
| | 56.70 | 60.70 | 4.00 |

NARRATIVE OF ALL STAFFING CHANGES

COUNTY Lane

Please explain in this section any difference between actual staffing and the department-approved staffing level for 2004-05. Also explain why any funded positions were unfilled for 2004-05.

Per Form 1 - A Deputy Assessor was hired in FY 2004-05, replacing the Taxation Manager position. The sections of Taxation and Property Records were merged to form Property and Tax Management. There is both a manager of the section, and a Clerical Supervisor who has assumed many of the Taxation Manager's tax collection and distribution administrative functions.

Per Form 1 - In FY 2004-05, we reassigned Appraisal support from the function of Personal Property by 1 FTE. Replacement FTE of .5 was provided via Property and Tax Management for a Senior Office Assistant (Personal Property Clerk)

Per Form 1 - The remaining .5 FTE from the Senior Office Assistant position referenced above, was placed into the Assessment Administration/Assmt.Support Staff, Deed Clerks and Data Entry Staff line item.

Per Form 1 - The Appraiser 3, referenced above who was removed from Personal Property has been reassigned to Residential Appraisal, with a focus on Sales Data functions.

Per Form 1 - The reduction in Sales Data Analyst FTE is due to the inability to fill a vacant position for much of FY 2004-05. The Senior Office Assistant position referenced in paragraph two, was reclassified from the vacant SDA position. The Appraiser 3 position, referenced above will assist the current 2 FTE.

Per Form 1 - The Department of Revenue (DOR) completed a Functional Analysis Report on the staffing level of Lane County. Per their findings, we have added four positions to our FY 2005-06 Budget and CAFFA Grant: Appraisal Supervisor; Appraiser 2; GIS/Cadastral Technician; and Senior Office Assistant in Property Divisions.

Per Form 1 - Lane County will be hiring an Appraisal Supervisor - 1 FTE

Per Form 1 - Lane County will be hiring an Appraiser 2 to assist with Property Divisions - 1 FTE

Per Form 1 - Lane County will be hiring a GIS/Cadastral Technician to assist with Property Divisions - 1FTE

Per Form 1 - Lane County will be hiring a Senior Office Assistant to assist with Property Divisions - 1 FTE

For FY 2006-07, Lane County will be seeking an additional 2 FTE in Appraisal, per the DOR Functional Analysis Report.

NARRATIVE OF WORK FLOW AND USE OF STAFF

COUNTY Lane

Please explain in this section any difference between approved staffing for 2004-05 and budgeted staffing for 2005-06. Also 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. Use this form to describe how your county sets up and maintains accounts. Note any special or unique features regarding who accomplishes and how they accomplish the work related to Forms 4, 5, and 6.

Per Form 6 - the number of address changes reported reflects those made not as a result of deeds as instructed by the Q&A for this question on page 27.) However, the instructions for this line on page 8 say to estimate the number of address changes recorded at the clerk's office (which we would interpret as those as a result of deeds) and originated by the owner (which would indicate ALL address changes, regardless of whether they were a result of deeds or not, which in our case would be approximately 10,000).

Per Form 5 - the instructions for the same question (page 7) say to record the number of accounts for which an address change has been recorded (as in recording a deed?) and a billing has been created for the addressee. This does not include name changes as a result of a transaction (transaction meaning deed?). The Q&A (page 26) says that if the assessor and tax collector are the same (which is the case in Lane County), we need to determine which side is entering the deeds on the assessor's side. "You may want to track these separately." This was unclear, so with our having the numbers on Form 6, we entered 0 on Form 5.

Per Page 5 of the Instructions - the number of additional accounts Lane County has because of Fire Patrol is 5,554. The number of additional accounts Lane County has because of other split codes is 1,461.



FORM 4

2005-2006

VALUATION-APPRAISAL RESOURCE FORM

COUNTY Lane

| Activities | Number of Accounts by Activity | | Number of FTEs by Activity | |
|--|-----------------------------------|----------------------|-------------------------------|----------------------|
| | Actual 2004-05 | Estimated 2005-06 | Actual 2004-05 | Estimated 2005-06 |
| 1. Real Property Exceptions, Special Assessments, and Exemptions | | | | |
| New Construction | 5,778.00 | 6,078 | 7.70 | 8.00 |
| Zone Changes | 0 | 0 | 0.00 | 0.00 |
| Subdivisions, Segregations, Consolidations | 3,701 | 4,441 | 1.10 | 1.50 |
| Omitted Properties | 109 | 100 | 0.10 | 0.10 |
| Special Assessment Qualification and Disqualification | 2,030 | 337 | 0.50 | 0.50 |
| Exemptions | 344 | 275 | 0.20 | 0.20 |
| Subtotal | 11,962 | 11,231 | 9.60 | 10.30 |
| 2. Appeals | | | | |
| Assessor Review and Stipulation | 0 | 0 | 0.00 | 0.00 |
| BOPTA | 1,252 | 1,200 | 0.50 | 0.50 |
| Department of Revenue | 226 | 200 | 0.70 | 0.70 |
| Magistrate Division -- Tax Court | 268 | 250 | 0.90 | 0.90 |
| Regular Division -- Tax Court | 0 | 0 | 0.00 | 0.00 |
| Subtotal | 1,746 | 1,650 | 2.10 | 2.10 |
| 3. Real Property Valuation | | | | |
| Physical Reappraisal | 0 | 0 | 0.00 | 1.00 |
| Recalculation only -- no appraisal review | 30,865 | 35,000 | 1.00 | 1.30 |
| Subtotal | 30,865 | 35,000 | 1.00 | 2.30 |
| 4. Business Personal Property returns mailed | 8,381 | 8,700 | 1.50 | 1.50 |
| 5. Ratio | | | 2.80 | 2.80 |
| 6. Continuing Education | | | 0.50 | 0.50 |
| 7. Other Valuation -- Appraisal Activity | | | 1.00 | 1.00 |
| 8. Total Valuation-Appraisal Staff (FTE) | | | 18.50 | 20.50 |



TAX COLLECTION/DISTRIBUTION WORK ACTIVITY FORM

| COUNTY <u>Lane</u> | <u>Number of Accounts by Activity</u> | |
|---|---------------------------------------|------------------------------------|
| | <u>Actual</u> <u>2004-05</u> | <u>Estimated</u> <u>2005-06</u> |
| 1. Number of accounts requiring roll corrections | | |
| Business Personal Property | <u>172</u> | <u>180</u> |
| Personal Property Manufactured Structures | <u>202</u> | <u>210</u> |
| Real Property | <u>1,622</u> | <u>1,700</u> |
| 2. Number of accounts requiring a refund | | |
| Business Personal Property | <u>59</u> | <u>60</u> |
| Personal Property Manufactured Structures | <u>55</u> | <u>70</u> |
| Real Property | <u>1,044</u> | <u>1,000</u> |
| 3. Number of delinquent tax notices sent | | |
| Business Personal Property | <u>488</u> | <u>1,000</u> |
| Personal Property Manufactured Structures | <u>2,027</u> | <u>5,000</u> |
| Real Property | <u>10,066</u> | <u>10,500</u> |
| 4. Number of foreclosure accounts processed | | |
| Real Property only | <u>216</u> | <u>225</u> |
| 5. Number of accounts issued redemption notices | | |
| Real Property only | <u>175</u> | <u>200</u> |
| 6a. Number of warrants | <u>1,794</u> | <u>1,600</u> |
| 6b. Number of garnishments | <u>-</u> | <u>-</u> |
| 6c. Number of seizures | <u>-</u> | <u>-</u> |
| 7. Number of bankruptcies | <u>1,019</u> | <u>1,025</u> |
| 8. Number of accounts with an address change processed .. | <u>-</u> | <u>-</u> |

9. How many second trimester statements do you mail? 12,612
10. How many third trimester statements do you mail? 20,000
11. Does the county contract for lock box service? Yes No
12. Does the county use in-house remittance processing? Yes No
13. If tax collector is combined with another county function, please describe that function.
The Tax Collector and Assessor duties are one in Lane County.



CARTOGRAPHY WORK ACTIVITY FORM

COUNTY Lane

Numbers by Activity

| | Actual 2004-05 | Estimated 2005-06 |
|--|---------------------------|------------------------------|
| 1. Number of new tax lots | <u>1,841</u> | <u>3,143</u> |
| 2. Number of lot line adjustments | <u>835</u> | <u>1,272</u> |
| 3. Number of consolidations | <u>64</u> | <u>110</u> |
| 4. Number of new maps | <u>10</u> | <u>17</u> |
| 5. Number of tax code boundary changes | <u>198</u> | <u>266</u> |

Request for Miscellaneous General Information:

Estimated Workload for 05-06

- 1. Number of Deeds Worked 18,000
- 2. Number of Address Changes 5,000



COUNTY Lane

FORM 7

2005-2006

SUMMARY OF EXPENSES FORM

| Expenditures for: | A. <u>Assessment Administration</u> | B. <u>Valuation</u> | C. <u>BOPTA</u> | D. <u>Tax Collection & Distribution</u> | E. <u>Cartography</u> | F. <u>A&T Data Processing</u> | G. <u>TOTAL</u> |
|---|-------------------------------------|---------------------|-----------------|---|-----------------------|-----------------------------------|-----------------|
| 1. Personal Services | \$1,728,910 | \$1,587,683 | \$35,957 | \$661,291 | \$412,018 | \$0 | \$4,425,859 |
| 2. Materials & Services | \$261,693 | \$57,638 | \$18,670 | \$82,613 | \$412,731 | \$719,153 | \$1,552,498 |
| 3. Cost of Transportation (Do not include in Materials & Services or Capital Outlay) | \$4,860 | \$28,040 | \$0 | \$0 | \$0 | \$0 | \$32,900 |
| 4. Capital Outlay (Do not include in Materials & Services) | \$0 | \$26,000 | \$0 | \$0 | \$0 | \$0 | \$26,000 |
| 5. Total Direct Expenditures | \$1,995,463 | \$1,699,361 | \$54,627 | \$743,904 | \$824,749 | \$719,153 | \$6,037,257 |

NOTES:

Note 1. Specify the method used to determine indirect costs:
 5% of total direct expenditures less capital outlay.

(Indirect costs = (the total of rows 1, 2 and 3 in Column G) X 5%.)

OR

Percent amount approved by a federal granting agency.
0.108138 (use a decimal) of \$5,992,585

Note 1 Results: Total indirect costs \$648,026

Note 2. Total expenditures for consideration in the grant.
(Sum of "Results" from Note 1 + column G, row 5 above.)
\$6,685,283

Note 3. The total budgeted capital outlay limitation imposed by the grant based on the method chosen in Note 1 is: \$425,061
Enter the amount of your total budgeted capital outlay without regard to the limitation imposed by the grant: \$26,000

Note 4. Approved ORMAP dollars for the fiscal year for this grant application in Cartography Materials and Services.
\$363,163