

# Assessment

## Function & Organization:

The Assessor's Office is responsible for valuing all real property as well as all personal property utilized by businesses operating in the County. The assessment function is mandated by state law and administrative rules with oversight by the Oregon Department of Revenue.

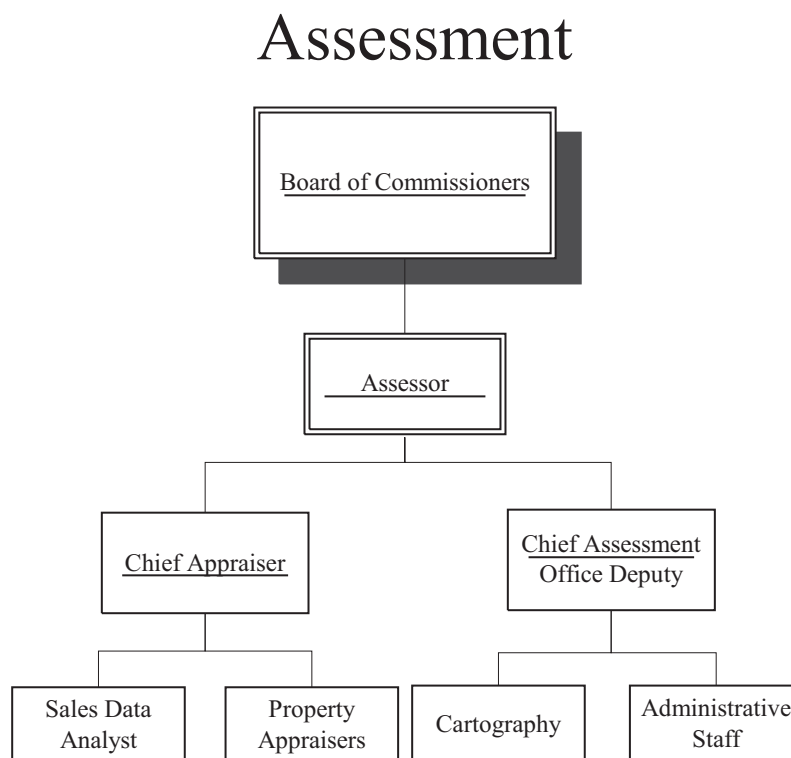
The office administers many state programs such as senior deferral, veterans/war exemptions, historical, charitable and religious exemptions, fire patrol assessment, farm and forest deferrals, and processes all transactions related to manufactured home sales and movement.

Every fall, the department processes over 38,000 property accounts and extends property tax charges, fee's, and special assessments. The roll is turned over to the tax collector and collections are distributed to taxing districts.

The Assessment Department is also responsible for updating and maintaining property ownership data and maps. These maps are the foundation for the County's Geographic Information System and are used by many different agencies, including Emergency Management Services.

The Assessor is a department head appointed by the Board of Commissioners.

## Organization Chart:



# Budget Summary

## Assessment

Resource / Expense Category	2003-04	2004-05	2005-07	2005-07	2007-09	% Change
	Annual Actual	Annual Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	838,062	952,771	2,552,530	2,540,937	2,307,000	-9.2%
Charges for Service	12,707	12,320	64,000	64,000	42,000	-34.4%
Operating Grants/Contributions	585,985	518,976	981,664	981,664	1,047,995	6.8%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	1,436,754	1,484,067	3,598,194	3,586,601	3,396,995	-5.3%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	-	-	-	-	-	--
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	-	-	-	-	-	--
Total Resources	1,436,754	1,484,067	3,598,194	3,586,601	3,396,995	-5.3%
Personnel Services	1,001,607	1,070,667	2,619,644	2,619,644	2,494,023	-4.8%
Materials & Services	433,192	410,125	969,350	957,757	896,072	-6.4%
Capital Outlay	1,955	3,275	9,200	9,200	6,900	-25.0%
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	1,436,754	1,484,067	3,598,194	3,586,601	3,396,995	-5.3%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
Dedicated Rev. Surplus/(Deficit)	-	-	-	-	-	--
<b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	20.00	20.00	19.00	19.00	17.00	-10.5%
Temporary Hire	-	-	-	-	-	--
<b>Expenditures by Fund</b>						
General	1,436,754	1,484,067	3,598,194	3,586,601	3,396,995	-5.3%
Total Expenditures	1,436,754	1,484,067	3,598,194	3,586,601	3,396,995	-5.3%

### Budget Note:

The department will receive a payment from the Geographical Information System (GIS, see Administrative Services) to retain a second cartographer for the first half of the biennium. This will allow the department to continue mapping conversion work for the benefit of the GIS system in general. The Board of Commissioners will evaluate whether to retain the position for the remainder of the biennium prior to filing the annual County Assessment Function Funding Assistance (CAFFA) grant in May of 2008. If the position is not retained in the second half, total department FTE would drop to 16.

# Department Head Message

## Assessment

The adopted budget will allow the department to meet statutory obligations and insure that we continue to receive our share of the state grant dollars known as the County Assessment Function Funding Assistance (CAFFA) which amounts to about \$500,000 per year. Dropping from 19 FTE to 16 FTE for this budget period will potentially impair our ability to produce an accurate and timely tax roll, capture all of the new construction value, and to accurately calculate Real Market Values for all properties, which is not only a statutory requirement but a must to avoid Measure 5 compression issues.

The loss of an appraiser position will put us at the state recommended minimum for a county of our size, which is six.

Our greatest challenge will be in our Cartography Section:

- We are going from 3 positions: a Deed clerk and two Cartographers, to eventually 1 position, a Cartographer.
- Expecting that we could still process all of the mapping changes such as plats, subdivisions, segregations, ownership changes, etc. is unrealistic; this would be too great of a task for any one person. It takes 1.5 FTE just to do the state mandated functions with another .5 FTE for ORMAPS and GIS duties. The County has received \$112,000 in ORMAPS grant fund commitments in the last year or so. About half of that amount has been collected this past year with the balance coming in the next 12 months. This money is currently being deposited into the GIS budget as it is received.

A reduction to a single one cartographer next year may not meet the minimum recommended standard for a county of our size set by the Department of Revenue.

Property taxes produce over 80% of county general revenues. The ability of our office to accurately value property, particularly first time additions to the tax roll from new construction, is important under the Oregon system to sustaining funding for important government services and schools. From a fairness standpoint, setting accurate initial values for new homes and businesses is a matter of maintaining equity with existing similar properties and ensures they pay their fair share.

**Assessment Director:**

Doug Hillpot, Assessor

**Office Location:**

205 NW 5th Street  
Corvallis, OR 97330

**Telephone:**

(541) 766-6855

**FAX:**

(541) 766-6848

# Appraisal

## Assessment - General Fund

### Purpose:

The Benton County Assessment Department mission is to administer the property tax assessment programs accurately, fairly, efficiently, in compliance with state mandates, focusing on customer service.

The primary objective of the Assessor's Office is to ensure all real and personal property is valued in a fair and equitable manner as required by the State of Oregon. Each year the Assessor must value all taxable property at 100 percent of market value and establish the portion of that market value subject to taxation (Maximum Assessed Value).

Resource / Expense Category	2003-04	2004-05	2005-07	2005-07	2007-09	% Change
	Annual Actual	Annual Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	838,063	952,771	2,552,530	2,540,937	2,307,000	-9.2%
Program Income	598,691	531,296	1,045,664	1,045,664	1,089,995	4.2%
Beginning Balance	-	-	-	-	-	--
Resources	1,436,754	1,484,067	3,598,194	3,586,601	3,396,995	-5.3%
Personnel Services	1,001,607	1,070,667	2,619,644	2,619,644	2,494,023	-4.8%
Materials & Services	433,192	410,125	969,350	957,757	896,072	-6.4%
Capital Outlay	1,955	3,275	9,200	9,200	6,900	-25.0%
All Other	-	-	-	-	-	--
Budget Total	1,436,754	1,484,067	3,598,194	3,586,601	3,396,995	-5.3%
<b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	20.00	20.00	19.00	19.00	17.00	-10.5%
Temporary Hire	-	-	-	-	-	--

### Accomplishments:

- Completed and implemented a Commercial/Industrial land sales study for 2006
- Completed a financial records audit of selected businesses for personal property taxation which has increased Assessed Values
- Reorganized job responsibilities of the Administrative Staff to better utilize individual skills, and streamlined processes, which has enabled us to eliminate one FTE
- Implemented a new Cost Factor Book, which is the basis for valuing all residential and manufactured homes
- Completed the first phase of the Consolidated Data Warehouse project with the assistance of IRM.

#### In 2006

- Number of Property Accounts - 38,901
- Physical Appraisals - 6,774
- New Construction accounts - 1,326
- Exception Value added - \$182,758,954
- Deeds Processed - 6,380
- Segregations and Merges processed - 1,040
- 2006 Market value of property \$8.432 billion
- 2006 Taxable value of property \$5.647 billion

### Objectives:

- Maintain compliance with the Department of Revenue standards as well as statutory obligations with minimal staffing
- Complete the Consolidated Data Warehouse project which will make pertinent information readily accessible to various City and County Departments.
- Complete valuation of all personal and real property, as well as a timely and accurate Tax Roll, so that the Taxing Districts have the funds to pay for the community services they provide
- Improve the Assessor's web search to make it more user friendly and increase the amount of information available