

Assessment

Function & Organization:

The Assessment department is responsible for valuing all real property, and all personal property that is utilized by the businesses that operate within the County. The work of the office is supervised in general by the Oregon Department of Revenue as required by law, see Oregon Revised Statute 306.115.

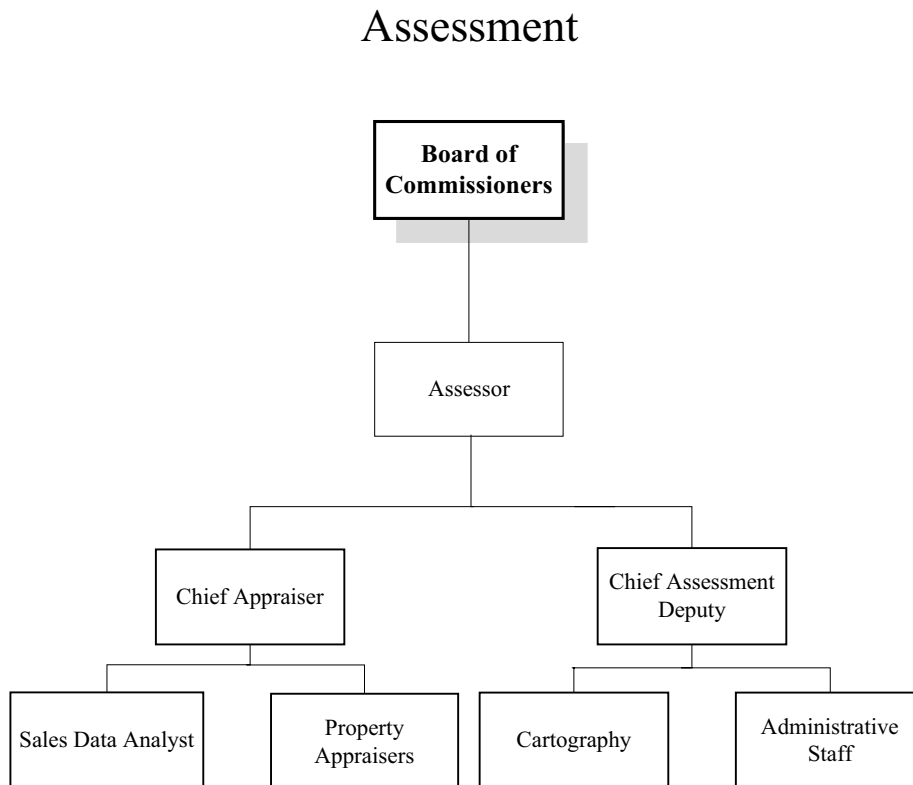
The office administers many State programs such as Senior Deferral, Veterans, Historical, Charitable and Religious exemptions, State Fire Patrol Fee Assessment, Farm and Forest special assessments, and processes all transactions related to manufactured home placement and sales verification.

Every year, the department processes over 39,000 property accounts and extends property taxes, special assessments, and various fees, in excess of \$100 million dollars, which are then distributed by the Tax Collector to the various taxing districts within the County.

The department is also responsible for creating and maintaining digital maps of the County. These maps are the foundation of the County's Geographic Information System (GIS) and are used by many different agencies, including Emergency Management Services and the state ORMAPS project

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

Organization Chart:



Budget Summary

Assessment

Resource / Expense Category	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	(3)	-	2,306,763	2,310,000	2,574,078	11.4%
Charges for Service	12,320	35,839	42,000	103,995	34,650	-66.7%
Operating Grants/Contributions	518,976	962,006	1,047,995	983,000	973,600	-1.0%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	531,293	997,845	3,396,758	3,396,995	3,582,328	5.5%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	-	-	-	-	-	--
Total Resources	531,293	997,845	3,396,758	3,396,995	3,582,328	5.5%
Personnel Services	1,070,667	2,270,542	2,494,023	2,494,023	2,731,086	9.5%
Materials & Services	410,125	887,891	895,835	896,072	845,242	-5.7%
Capital Outlay	3,275	7,198	6,900	6,900	6,000	-13.0%
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	1,484,067	3,165,631	3,396,758	3,396,995	3,582,328	5.5%
Other: Contingency	-	-	-	-	-	--
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
Budget Surplus/(Deficit)	(952,774)	(2,167,786)	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	20.00	19.00	17.00	17.00	17.00	0.0%
Temporary Hire	-	-	-	-	-	--
Expenditures by Fund						
General	1,484,067	3,165,631	3,396,758	3,396,995	3,582,328	5.5%
Total Expenditures	1,484,067	3,165,631	3,396,758	3,396,995	3,582,328	5.5%

Budget Note:

Operating grant revenue is from a state program administered by the Oregon Department of Revenue. The statutory intent of the program is to provide financial incentives to counties to maintain a uniform level of property tax system standards state-wide. The funding pool for this program relies on property recording fees and a portion of interest on delinquent property tax payments. With the decline of property sales this source has declined.

Department Head Message

Assessment

The Assessment department (along with Tax Collection) is a major revenue generating source for the county's unrestricted fund (at over 75%) by assessing and collecting property taxes.

The proposed budget would enable our department to continue to meet our statutory obligations and would 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 \$440,000 per year.

Dropping from 17 FTE to 16 FTE for this budget period would eliminate our ability to generate enough electronic maps to receive grant funding from the ORMAPS project. About \$100,000 in ORMAPS grant funds will be coming to Benton County in the next biennium if we can receive funding for our second cartographer position and thus continue with the ORMAPS project. Expecting that we could process all of the mapping changes such as plats, subdivisions, segregations, ownership changes, etc. with only one cartographer is unrealistic. This would be too great of a task for any one person. It takes approximately 1.4 FTE just to do the state mandated functions with another .6 FTE for the ORMAPS project. Benton County has received over \$165,000 in ORMAPS grant funds over the last few years.

Assessment Director:

Doug Hillpot, Assessor

Office Location:

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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	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	(3)	-	2,306,763	2,307,000	2,562,078	11.1%
Program Income	531,296	997,845	1,089,995	1,089,995	1,020,250	-6.4%
Beginning Balance	-	-	-	-	-	--
Resources	531,293	997,845	3,396,758	3,396,995	3,582,328	5.5%
Personnel Services	1,070,667	2,270,542	2,494,023	2,494,023	2,731,086	9.5%
Materials & Services	410,125	887,461	895,835	896,072	845,242	-5.7%
Capital Outlay	3,275	7,198	6,900	6,900	6,000	-13.0%
All Other	-	-	-	-	-	--
Budget Total	1,484,067	3,165,201	3,396,758	3,396,995	3,582,328	5.5%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	20.00	19.00	17.00	17.00	17.00	0.0%
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 2008

- Number of Real Property Accounts - 32,854
- Number of Personal Property Accounts - 2,284
- Physical Appraisals - 4,453
- New Construction accounts - 1,312
- Deeds Processed - 3,153
- 2008 Market value of property \$9.896 billion
- 2008 Taxable value of property \$6.171 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
- Improve the Assessor's web search to make it more user friendly and increase the amount of information available