

**Department Mission:**

The Klamath County Assessor's Office provides efficient, courteous and professional service and information to the public while effectively executing the mandated duties of analyzing and valuing property for the tax assessment rolls, retrieving information of property ownership and value. We also implement specific assistance programs, ownership transfers, assessment of personal property, updating and recording of legal documents including all map revisions, in accordance with the State of Oregon guidelines.

**Mandated Services:**

Per ORS chapters 307, 308, 308A & 309 the Assessor's office is required to

- Maintain real market value at 100% for all types of properties.
- Receive applications and manage veterans and senior exemption programs.
- Receive applications and determine eligibility of requests for tax exemption from various public and/or non-profit agencies.
- Determine eligibility and maintain records on all farm & forest special assessment properties.
- All mapping, including partitions, subdivision creations, lot-line adjustments etc., within the county.
- Do all ownership changes and keep track of all manufactured home moves.
- Oversee the sending and receiving of business personal property returns.
- Make all ownership changes on real property, from all recorded deeds.
- Prepare and submit to Department of Revenue, annual Certified Ratio Report.
- Defend county values during the appeal process, with Board of Property Tax Appeals and with Department of Revenue and Oregon Tax Court.
- Maintain records for all taxing districts within the county, determining districts compliance with local budget law.

**Department Overview:**

The Assessor's office has two main components, that of front office, (tech/support staff) and secondly the appraisal/sales data staff.

The front office handles front office customer service, data entry, business personal property, manufactured home ownership changes, real property ownership changes and cartography.

The appraisal/sales data staff does all valuation of real property both residential and commercial, reappraisal, exemption requests, agriculture and forest special use requests, collects and verifies sales within the county to produce the annual Certified Ratio Report.

Most of the front office staff is cross trained to different duties, and most of the appraisal/data sales staff has been promoted from front office positions and are very capable of handling front office duties.

The long range goal for the Assessor's office has been and continues to be, to provide efficient, courteous, professional help to the public, while striving to always make that service as cost effective as possible. With that goal in mind, continued education to meet state continued education mandates, and cross training will continue to be in our long range plan.

### Successes and Challenges:

Our office had the following successes for the Fiscal Year: 7/1/09-6/30/10

- 4,500\*\*\*\*Number of properties reappraised
- 3,500\*\*\*\*Number of deeds worked
- 350\*\*\*\*Number of Mobile title transfers, trip permits, re-titles and de-titles
- 135\*\*\*\*Number of new accounts for the Veteran's and Widow's Exemptions
- 56\*\*\*\*Number of new accounts for the Senior Citizen Program
- 49\*\*\*\*Number of property tax appeals
- 36\*\*\*\*Number of withdrawn appeals
- 6\*\*\*\*Number of appeals heard, many were settled prior to the hearing
- \*\*\*\*The adoption and implementation of various new fees for services

### Budget Overview:

In developing the Assessor's budget we looked to balance services needed by property taxpayers, taxing districts, the general public and the County. At the same time meeting requirements set by, the County Assessment Function Funding Assistance program (CAFFA grant).

### Major revenue:

The main source of revenue for the Assessor's office comes directly from the general fund, with support from the CAFFA grant, and other revenue sources listed below. With that said, the work of the Assessor's office is major in developing values for the collection of property taxes.

### Other revenue sources:

- mobile home title transfers, re-titling, de-titling and trip permits
- subdivisions, plats, lot-line adjustments and consolidations
- recall lists and sales lists
- everyday business of copies, faxes and maps
- calculation of farm disqualifications

### Major expenditure:

The primary expenditure for the Assessor's office is personnel costs.

### Economic factors:

- Manufactured housing market
  - ✓ More sales equal more revenue
- Economy in general
  - ✓ Developers not platting new subdivisions
  - ✓ Property owners not splitting their parcels

- ✓ New homes not being built
- ✓ Decrease of remodels and additions of residential properties
- ✓ Major reductions of industrial properties & utilities, which are valued by Department of Revenue

**Significant Changes:**

We are projecting the same level of revenue for the 2011-2012 fiscal year. We implemented new fees, beginning June 1, 2010, which will help us reach our revenue projections.

The biggest change we face is the loss of one Full Time Employee (FTE) due to layoffs. The remaining months of the 2010-11 fiscal year, will help us to determine what this impact will be. This employee shared Data Entry, Veterans/Widows & Senior Citizen's exemption & deferral programs and front counter/public assistance duties. The remaining Office Technician will now be responsible for the entire workload.

Another change is that the Office Manager position will not be filled for the 2011-2012 fiscal year.

In addition, the Budget Committee has directed the Assessor's Office to take a 5% cut in budgeted expenditures. To accomplish this we propose the following:

	<b><u>Cost:</u></b>
➤ Employee layoff	\$ 45,968
➤ Office Manager-(vacant)	<u>\$ 65,416</u>
Total Savings:	<u>\$111,384</u>

The impact to the Assessor's revenue will be minimal, if any. The area that may see a slight impact will be on the customer service side. With one FTE handling all the data entry, Veterans/Widows exemption and deferral programs, this will cut back on time available to help with the phones and counter. Other employees will have to step up and fill that void.

The Assessor's office has hovered around 14 FTE's for 6 of the last 10 years. The remaining four years we have carried up to 16 FTE's. We have a strong belief in cross-training and feel that the current staff of 13 FTE's (Office Manager position will be vacant, actual employees = 12 FTE's) will be adequate. We expect to maintain the same level or even generate more revenue from previous years, while still providing excellent customer service and fulfilling the CAFFA grant requirements.

**Key Issues:**

**Software Program:**

One of our most pressing issues is our computer software program. The software provider, Tyler Technologies would like to have counties still using this software to either upgrade or move to their more advanced/modern program. We would like to thank the IT Department for helping us

with a program that soon will be, if it isn't already extinct! Suggestions for the future of the department are:

- Start setting funds aside to upgrade the current system or purchase a new one
- To wait and see if the State will develop and/or adopt a state-wide program
- If feasible, have an in-house program written and maintained by IT

**Online Services:**

Because of current software issues, we are unable to provide assessment information online via the website. If this were possible, we believe it would tremendously, cut down on incoming calls. Many of the calls received, are customers asking for basic information, as an example:

- Ownership of the property
- Year built and square footage of structures
- Real market and Assessed values
- Levied taxes

We would like to provide this service to our customers, especially in this technological age. To do this we would need to work closely with the IT Department. As with most wants, we know we need to start setting aside funds. We plan on working with the Finance Department to help us set aside funds.

Klamath County, Oregon  
2011-2012 Budget Financial Presentation  
112 Assessor

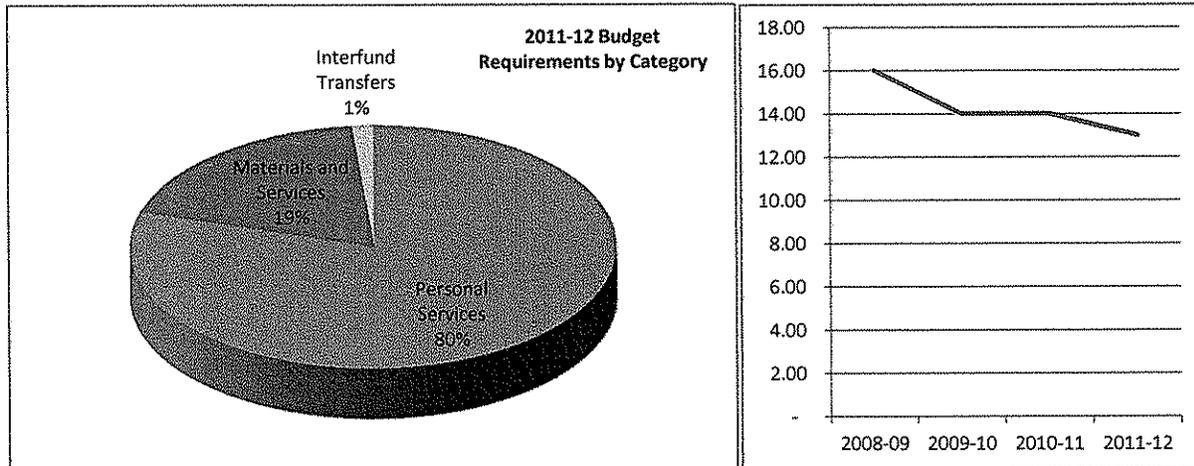
	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
<b>Requirements by Budgetary Category</b>				
Personal Services	-	760,171	778,621	755,409
Materials and Services	-	174,287	178,712	178,034
Interfund Transfers	-	22,274	12,274	13,666
<b>Total Requirements by Budgetary Category</b>	<b>-</b>	<b>956,731</b>	<b>969,607</b>	<b>947,109</b>

<b>Requirements by Fund</b>				
General Fund (101)	-	956,731	969,607	947,109
<b>Total Requirements by Fund</b>	<b>-</b>	<b>956,731</b>	<b>969,607</b>	<b>947,109</b>

<b>Resources by Budgetary Category</b>				
Licenses, Fees and Permits	-	12,957	14,000	35,800
Intergovernmental	-	235,322	226,415	226,415
Charges for Services	-	8,997	38,900	17,100
Interfund Transfers	-	699,455	690,292	667,794
<b>Total Resources by Budgetary Category</b>	<b>-</b>	<b>956,731</b>	<b>969,607</b>	<b>947,109</b>

<b>Full-Time Employee Equivalents</b>	16.00	14.00	14.00	13.00
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personal Services</b>	<b>FTE</b>
Assessor	947,109	755,409	13.00
<b>Total Mandates</b>	<b>947,109</b>	<b>755,409</b>	<b>13.00</b>



# Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed Budget
Fund: 100 - General Fund					
Revenue					
Department: 112 - Assessor Dept					
Account Classification: LP - Licenses, Fees and Permits					
32114	Fees - Manufactured Homes	\$0.00	\$12,957.00	\$14,000.00	\$14,000.00
32115	Taxing Districts Apps & Changes	\$0.00	\$0.00	\$0.00	\$12,700.00
32117	Exempt/Spec Assmt Apps	\$0.00	\$0.00	\$0.00	\$3,100.00
32118	Fees-Personal Property	\$0.00	\$0.00	\$0.00	\$1,000.00
34062	Fees - Disqualification	\$0.00	\$0.00	\$0.00	\$5,000.00
34231	Fees - NSF Check	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Licenses, Fees and Permits		\$0.00	\$12,957.00	\$14,000.00	\$35,800.00
Account Classification: IG - Intergovernmental					
33200	A&T Grant	\$0.00	\$235,321.75	\$226,415.00	\$226,415.00
Account Classification Total: Intergovernmental		\$0.00	\$235,321.75	\$226,415.00	\$226,415.00
Account Classification: CS - Charges for Service					
32110	Permits - Mobile Home	\$0.00	\$0.00	\$30,700.00	\$0.00
34061	Combinations/Segregation	\$0.00	\$85.00	\$200.00	\$2,000.00
34280	Copies/Maps	\$0.00	\$8,912.37	\$8,000.00	\$15,100.00
Account Classification Total: Charges for Service		\$0.00	\$8,997.37	\$38,900.00	\$17,100.00
Account Classification: TI - Interfund Transfers					
36330	Trans - General Non Dept	\$0.00	\$0.00	\$0.00	\$667,794.00
Account Classification Total: Interfund Transfers		\$0.00	\$0.00	\$0.00	\$667,794.00
Department Total: Assessor Dept		\$0.00	\$257,276.12	\$279,315.00	\$947,109.00

# Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed
<b>Revenue Totals</b>					
		\$0.00	\$257,276.12	\$279,315.00	\$947,109.00
<b>Expenses</b>					
Department: 112 - Assessor Dept					
Account Classification: PS - Personal Services					
60040	Assessor	\$0.00	\$66,491.04	\$66,492.00	\$68,226.00
60071	Sr Chief Office Deputy	\$0.00	\$0.00	\$0.00	\$0.00
60500	Chief Appraiser	\$0.00	\$0.00	\$0.00	\$0.00
60508	Personal Property Auditor	\$0.00	\$33,915.56	\$34,494.00	\$35,474.00
60510	PROPERTY APPRAISER 1	\$0.00	\$5,603.52	\$0.00	\$37,101.00
60519	Property Appraiser Trainee	\$0.00	\$27,694.72	\$33,826.00	\$0.00
60520	Property Appraiser II	\$0.00	\$40,882.40	\$41,948.00	\$43,085.00
60530	Property Appraiser III	\$0.00	\$94,281.78	\$94,336.00	\$96,852.00
60546	Chief Cartographer	\$0.00	\$38,800.49	\$38,796.00	\$40,662.00
60560	Sales Analyst	\$0.00	\$33,632.71	\$0.00	\$0.00
60561	Senior Sales Analyst	\$0.00	\$11,535.54	\$49,005.00	\$52,358.00
60602	Deed Clerk I	\$0.00	\$0.00	\$0.00	\$0.00
60603	Deed Clerk II	\$0.00	\$34,493.76	\$34,494.00	\$35,474.00
60620	Sr Date Entry Clerk	\$0.00	\$0.00	\$0.00	\$0.00
61495	Office Technician	\$0.00	\$54,854.91	\$57,330.00	\$28,266.00
61500	Office Manager	\$0.00	\$45,177.91	\$46,507.00	\$40,911.00
61600	Office Assistant II	\$0.00	\$0.00	\$0.00	\$0.00
61610	Office Assistant III	\$0.00	\$25,084.33	\$26,083.00	\$27,842.00
61675	Office Specialist	\$0.00	\$35,182.80	\$35,183.00	\$36,183.00
63441	Certification & Education	\$0.00	\$0.00	\$0.00	\$0.00

# Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed Budget
63930	FICA	\$0.00	\$38,438.34	\$42,725.00	\$41,498.00
63940	Workmans Compensation Tax	\$0.00	\$0.00	\$935.00	\$380.00
63941	Workmans Compensation	\$0.00	\$0.00	\$35.00	\$0.00
63949	Oregon Premium Tax	\$0.00	\$851.70	\$351.00	\$0.00
63950	Medical Insurance	\$0.00	\$106,680.00	\$106,680.00	\$105,300.00
63951	Life Insurance	\$0.00	\$420.24	\$421.00	\$396.00
63952	Short Term Disability	\$0.00	\$265.20	\$286.00	\$245.00
63960	Retirement - General	\$0.00	\$54,759.73	\$55,849.00	\$54,245.00
63980	Unemployment Compensation	\$0.00	\$11,124.00	\$12,845.00	\$10,911.00
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Personal Services		\$0.00	\$760,170.68	\$778,621.00	\$755,409.00
Account Classification: MS - Material and Services					
44010	Mgmt Travel & Training	\$0.00	\$3,370.22	\$3,500.00	\$1,400.00
44040	Staff Travel & Training	\$0.00	\$3,365.77	\$2,400.00	\$3,500.00
44080	Office Machine Repairs	\$0.00	\$0.00	\$200.00	\$200.00
44100	Supplies - Office	\$0.00	\$7,475.57	\$7,500.00	\$7,500.00
44104	Miscellaneous	\$0.00	\$178.00	\$200.00	\$200.00
44200	Dues / Fees	\$0.00	\$400.00	\$200.00	\$200.00
44250	Vehicle Fuel	\$0.00	\$3,877.63	\$4,500.00	\$5,500.00
44260	Vehicle Maintenance & Repair	\$0.00	\$294.73	\$1,500.00	\$1,500.00
44640	Telephone	\$0.00	\$3,704.03	\$3,800.00	\$4,800.00
44700	Postage	\$0.00	\$2,708.62	\$5,000.00	\$3,000.00
44996	Hardware / Software Maintenance	\$0.00	\$0.00	\$1,000.00	\$1,000.00

# Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed
99760	Insurance/Liability	\$0.00	\$4,912.00	\$4,912.00	\$4,912.00
99765	Insurance/Workmans Compensation	\$0.00	\$5,670.00	\$5,670.00	\$5,670.00
99770	Administrative Services	\$0.00	\$108,607.00	\$108,607.00	\$108,607.00
99780	Space Rent	\$0.00	\$29,723.00	\$29,723.00	\$30,045.00
	Account Classification Total: Material and Services	\$0.00	\$174,286.57	\$178,712.00	\$178,034.00
	Account Classification: IF - Interfund Transfers				
99460	Trans - Equip Rent & Revolving	\$0.00	\$9,502.00	\$9,502.00	\$400.00
99781	Trans - Steering Committee	\$0.00	\$0.00	\$0.00	\$9,150.00
99782	Trans - EMail Accounts	\$0.00	\$2,772.00	\$2,772.00	\$2,730.00
99783	Trans - Phones	\$0.00	\$0.00	\$0.00	\$1,386.00
99830	Trans - Vehicle Reserve	\$0.00	\$10,000.00	\$0.00	\$0.00
	Account Classification Total: Interfund Transfers	\$0.00	\$22,274.00	\$12,274.00	\$13,666.00
	Account Classification: CR - Contingencies and Reserves				
99991	Target Deviation	\$0.00	\$0.00	\$0.00	\$0.00
	Account Classification Total: Contingencies and Reserves	\$0.00	\$0.00	\$0.00	\$0.00
	Department Total: Assessor Dept	\$0.00	\$956,731.25	\$969,607.00	\$947,109.00
	Revenue Totals:	\$0.00	\$257,276.12	\$279,315.00	\$947,109.00
	Expense Totals	\$0.00	\$956,731.25	\$969,607.00	\$947,109.00
	<b>Fund Total: General Fund</b>	\$0.00	(\$699,455.13)	(\$690,292.00)	\$0.00
	<b>Revenue Grand Totals:</b>	\$0.00	\$257,276.12	\$279,315.00	\$947,109.00
	<b>Expense Grand Totals:</b>	\$0.00	\$956,731.25	\$969,607.00	\$947,109.00
	<b>Net Grand Totals:</b>	\$0.00	(\$699,455.13)	(\$690,292.00)	\$0.00