

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 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.
- Send annual reports to the Department of Revenue.
- 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, first, the front office, (tech/support staff) and second, the appraisal/sales data staff.

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

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, and the taxing districts while striving to always make that service as cost effective as possible. With that goal in mind, continued education to meet state mandates, and cross training will continue to be in our long range plan.

The Assessor's Office will be at 11 Full Time Employees (FTE) for the 2012-13 FY. We have a strong belief in cross-training and feel that the current staff of 11 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 Department of Revenue and CAFFA grant requirements.

Successes and Challenges:

Our office had the following successes for the Fiscal Year: 7/1/11-6/30/12 (estimated)

- 7,538 Properties reappraised
- 3,500 Deeds worked
- 380 Mobile title transfers, trip permits, re-titles and de-titles
- 56 New accounts for the Veteran's and Widow's Exemptions
- 3 New accounts for the Senior Citizen Program
- 115 Property tax appeals
- 6 Withdrawn appeals
- 75/34 Appeals heard (10 dismissed)/stipulated

Challenge: Real estate market. Due to the State's guidelines we are unable to show the current market conditions.

Budget Overview:

In developing the Assessor's budget, we looked to balance services needed by property tax payers, taxing districts, the Department of Revenue, the general public and the County, at the same time meeting requirements set by the County Assessment Function Funding Assistance (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 transfers that we handle
- 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 reduction in revenue for the 2012-13 FY. The Assessor's Office allocation of the CAFFA grant has been reduced by \$32,116. The primary reason for this is the change related to the Cartographer discussed next.

The biggest change we face is the Cartographer moving to the GIS Department. They will continue to provide the mapping services. The Cartographer has 20+ years of experience in the Assessor's office. All the non-mapping duties will now be performed by existing employees.

The area that will see an impact will be on the customer service side. The customers that relied on her knowledge and worked with her closely will be the ones affected the most.

Another change we are facing is the Property Appraiser I has now moved to the Office Assistant position. This resulted in opening up the Property Appraiser Trainee position. One employee applied, and is now on a year-long training program to become a State Certified Appraiser.

There is a directive on the Assessment of Forest Land for Fire Protection. This directive states that the counties that prepare the assessment roll will be reimbursed for data processing costs and other costs directly attributable to the preparation of the roll. There are other counties already charging the Department of Forestry, and we, along with other Counties, are pursuing this source to generate revenue. We currently process over 28,000 accounts for this fire protection.

The Assessor's Office will be tasked with providing a permanent record of the Assessment Roll by sending records to a microfiche vendor. This process has not been performed since 2001.

The Assessor's Office will also be responsible for \$60,000 in software maintenance fees that were previously budgeted by the IT department, offset by a reduction in Internal Services charges.

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 program. We would like to start setting funds aside to upgrade the current system or purchase a new one. (We would like to thank the IT Department for helping us with a program that soon will be, if it isn't already extinct!)

Online Services:

Because of current software issues, we are unable to provide assessment information online via the website. Many of the calls received are customers asking for basic information such as:

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

We would like to provide these services to our customers, especially in this technological age.

Klamath County, Oregon
2012-2013 Budget Financial Presentation
112 Assessor

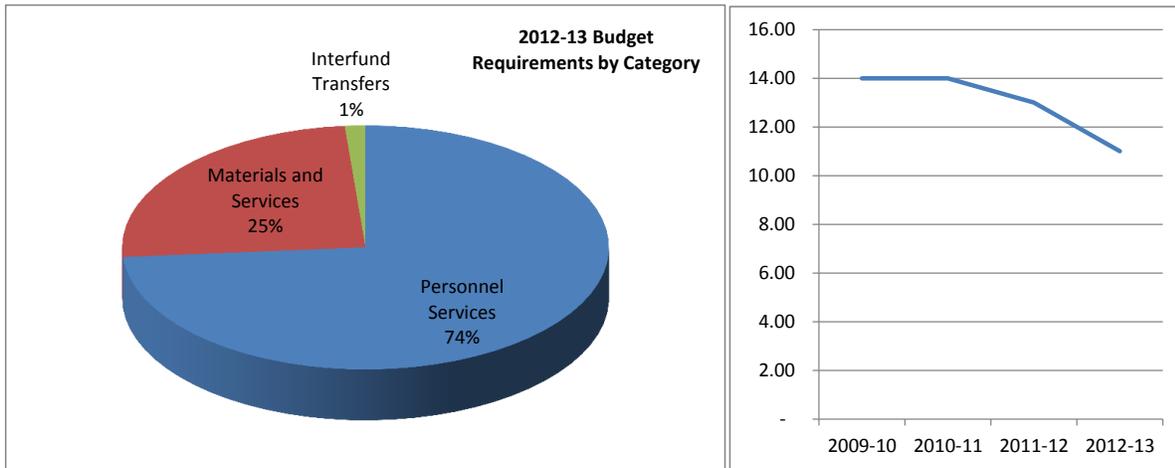
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	760,171	744,481	753,759	658,818
Materials and Services	177,059	175,634	180,764	222,525
Interfund Transfers	19,502	9,502	10,936	12,200
Total Requirements by Budgetary Category	956,731	929,617	945,459	893,543

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Fund</u>				
General Fund (101)	956,731	929,617	945,459	893,543
Total Requirements by Fund	956,731	929,617	945,459	893,543

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Resources by Budgetary Category</u>				
Licenses, Fees and Permits	12,957	22,665	35,800	25,100
Intergovernmental	235,322	174,498	226,415	194,299
Charges for Services	8,997	10,541	17,100	8,000
Interfund Transfers	699,455	721,913	666,144	666,144
Total Resources by Budgetary Category	956,731	929,617	945,459	893,543

Full-Time Employee Equivalents	14.00	14.00	13.00	11.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Assessor	893,543	658,818	11.00
Total Mandates	893,543	658,818	11.00



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/P ERS	Grand Total w/Benefits
Assessor	Office Specialist	10011261675	1.00				37,440.00	861.12	2,321.28	542.88	861.12	37.44	8,100.00	21.00	20.40	4,118.40	54,323.64
Assessor	Sr. Sales Analyst	10011260561	1.00	LH20	7.00		52,166.40	1,199.83	3,234.32	756.41	1,199.83	37.44	8,100.00	21.00	20.40	5,738.30	72,473.93
Assessor	Deed Clerk 2	10011260603	1.00	LH12	7.00		35,318.40	812.32	2,189.74	512.12	812.32	37.44	8,100.00	21.00	20.40	3,885.02	51,708.77
Assessor	Office Assistant III-Rep.	10011261610	1.00	LH08	6.00		28,875.36	664.13	1,790.27	418.69	664.13	37.44	8,100.00	21.00	20.40	3,176.29	43,767.72
Assessor	Assessor	10011261500	1.00	AS01	1.00		66,823.00	1,536.93	4,143.03	968.93	1,536.93	37.44	8,100.00	86.04	-	7,350.53	90,582.83
Assessor	Office Specialist	10011261675	1.00	LH12	7.00		36,024.77	828.57	2,233.54	522.36	828.57	37.44	8,100.00	21.00	20.40	3,962.72	52,579.37
Assessor	Property Appraiser I	10011260150	1.00	LH10	4.00		29,062.80	668.44	1,801.89	421.41	668.44	37.44	8,100.00	21.00	20.40	3,196.91	43,998.74
Assessor	Personal Property Auditor	10011260508	1.00	LH12	7.00		35,318.40	812.32	2,189.74	512.12	812.32	37.44	8,100.00	21.00	20.40	3,885.02	51,708.77
Assessor	Property Appraiser II	10011260520	1.00	LH16	7.00		42,910.40	986.94	2,660.44	622.20	986.94	37.44	8,100.00	21.00	20.40	4,720.14	61,065.91
Assessor	Property Appraiser III	10011260530	1.00	LH18	7.00		49,256.06	1,132.89	3,053.88	714.21	1,132.89	37.44	8,100.00	21.00	20.40	5,418.17	68,886.94
Assessor	Property Appraiser III	10011260530	1.00	LH18	7.00		48,308.83	1,111.10	2,995.15	700.48	1,111.10	37.44	8,100.00	21.00	20.40	5,313.97	67,719.48
			11.00			-	461,504.42	10,614.60	28,613.27	6,691.81	10,614.60	411.84	89,100.00	296.04	204.00	50,765.49	658,816.08

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Revenue							
Department	112	Assessor					
<u>Licenses, Fees and Permits</u>							
32110	Permits - Mobile Home	\$0.00	\$15.00	\$0.00	\$0.00	\$0.00	
32114	Fees - Manufactured Homes	\$12,957.00	\$19,825.00	\$14,000.00	\$15,500.00	\$1,500.00	11%
32115	Taxing Districts Apps & Changes	\$0.00	\$900.00	\$12,700.00	\$2,000.00	(\$10,700.00)	-84%
32117	Exempt/Spec Assmt Apps	\$0.00	\$700.00	\$3,100.00	\$3,100.00	\$0.00	0%
32118	Fees-Personal Property	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
34062	Fees - Disqualification	\$0.00	\$1,205.00	\$5,000.00	\$3,500.00	(\$1,500.00)	-30%
34231	Fees - NSF Check	\$0.00	\$20.00	\$0.00	\$0.00	\$0.00	
<u>Total: Licenses, Fees and Permits</u>		\$12,957.00	\$22,665.00	\$35,800.00	\$25,100.00	(\$10,700.00)	-30%
<u>Intergovernmental</u>							
33200	A&T Grant	\$235,321.75	\$174,497.83	\$226,415.00	\$194,299.00	(\$32,116.00)	-14%
<u>Total: Intergovernmental</u>		\$235,321.75	\$174,497.83	\$226,415.00	\$194,299.00	(\$32,116.00)	-14%
<u>Charges for Service</u>							
34061	Combinations/Segregation	\$85.00	\$3,400.00	\$2,000.00	\$1,000.00	(\$1,000.00)	-50%
34280	Copies/Maps	\$8,912.37	\$7,140.73	\$15,100.00	\$7,000.00	(\$8,100.00)	-54%
<u>Total: Charges for Service</u>		\$8,997.37	\$10,540.73	\$17,100.00	\$8,000.00	(\$9,100.00)	-53%
<u>Interfund Transfers</u>							
36330	Trans - General Non Dept	\$699,455.13	\$721,913.44	\$666,144.00	\$666,144.00	\$0.00	0%
39033	Trans - Equipment Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$699,455.13	\$721,913.44	\$666,144.00	\$666,144.00	\$0.00	0%
Department Total: Assessor		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Revenue Totals		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Expenses							
Department	112	Assessor					
<u>Personnel Services</u>							
60040	Assessor	\$66,491.04	\$73,422.91	\$66,823.00	\$66,823.00	\$0.00	0%
60071	Sr Chief Office Deputy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	112	Assessor					
60500	Chief Appraiser	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60508	Personal Property Auditor	\$33,915.56	\$32,880.64	\$35,474.00	\$35,319.00	(\$155.00)	0%
60510	Property Appraiser I	\$5,603.52	\$33,040.83	\$37,101.00	\$29,063.00	(\$8,038.00)	-22%
60519	Property Appriaser Trainee	\$27,694.72	\$0.00	\$0.00	\$0.00	\$0.00	
60520	Property Appriaser II	\$40,882.40	\$39,935.09	\$43,085.00	\$42,910.00	(\$175.00)	0%
60530	Property Appraiser III	\$94,281.78	\$89,770.12	\$96,852.00	\$97,565.00	\$713.00	1%
60546	Chief Cartographer	\$38,800.49	\$37,689.63	\$40,662.00	\$0.00	(\$40,662.00)	-100%
60560	Sales Analyst	\$33,632.71	\$0.00	\$0.00	\$0.00	\$0.00	
60561	Senior Sales Analyst	\$11,535.54	\$46,323.41	\$52,358.00	\$52,166.00	(\$192.00)	0%
60602	Deed Clerk I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60603	Deed Clerk II	\$34,493.76	\$32,880.64	\$35,474.00	\$35,319.00	(\$155.00)	0%
60620	Sr Date Entry Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61495	Office Technician	\$54,854.91	\$47,542.06	\$28,266.00	\$0.00	(\$28,266.00)	-100%
61500	Office Manager	\$45,177.91	\$44,353.46	\$40,911.00	\$0.00	(\$40,911.00)	-100%
61600	Office Assistant II	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61610	Office Assistant III	\$25,084.33	\$24,792.80	\$27,842.00	\$28,875.00	\$1,033.00	4%
61675	Office Specialist	\$35,182.80	\$33,401.84	\$36,183.00	\$73,465.00	\$37,282.00	103%
63441	Certification & Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63930	FICA	\$38,438.34	\$36,753.33	\$41,391.00	\$35,305.00	(\$6,086.00)	-15%
63940	Workmans Compensation Tax	\$0.00	\$228.42	\$380.00	\$412.00	\$32.00	8%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$10,615.00	\$10,615.00	
63949	Oregon Premium Tax	\$851.70	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$106,680.00	\$107,952.99	\$105,300.00	\$89,100.00	(\$16,200.00)	-15%
63951	Life Insurance	\$420.24	\$372.14	\$396.00	\$296.00	(\$100.00)	-25%
63952	Short Term Disability	\$265.20	\$260.02	\$245.00	\$204.00	(\$41.00)	-17%
63960	Retirement - General	\$54,759.73	\$50,658.41	\$54,105.00	\$50,766.00	(\$3,339.00)	-6%
63980	Unemployment Compensation	\$11,124.00	\$12,222.00	\$10,911.00	\$10,615.00	(\$296.00)	-3%
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$760,170.68	\$744,480.74	\$753,759.00	\$658,818.00	(\$94,941.00)	-13%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	112	Assessor					
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$3,370.22	\$3,207.90	\$1,400.00	\$3,000.00	\$1,600.00	114%
44040	Staff Travel & Training	\$3,365.77	\$2,495.58	\$3,500.00	\$7,000.00	\$3,500.00	100%
44080	Office Machine Repairs	\$0.00	\$0.00	\$200.00	\$537.00	\$337.00	169%
44100	Supplies - Office	\$7,475.57	\$5,270.63	\$7,500.00	\$8,850.00	\$1,350.00	18%
44104	Miscellaneous	\$178.00	\$32.00	\$200.00	\$0.00	(\$200.00)	-100%
44200	Dues / Fees	\$400.00	\$200.00	\$200.00	\$400.00	\$200.00	100%
44250	Vehicle Fuel	\$3,877.63	\$3,901.10	\$5,500.00	\$6,500.00	\$1,000.00	18%
44260	Vehicle Maintenance & Repair	\$294.73	\$1,501.76	\$1,500.00	\$3,500.00	\$2,000.00	133%
44640	Telephone	\$3,704.03	\$4,771.91	\$4,800.00	\$4,800.00	\$0.00	0%
44700	Postage	\$2,708.62	\$2,569.38	\$3,000.00	\$4,500.00	\$1,500.00	50%
44996	Hardware / Software Maintenance	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
45111	Software Support	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	
46160	Microfilm / Microfiche	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$3,226.00	\$3,226.00	
99760	Insurance/Liability	\$4,912.00	\$4,912.00	\$4,912.00	\$5,256.00	\$344.00	7%
99765	Insurance/Workmans Compensation	\$5,670.00	\$5,670.00	\$5,670.00	\$0.00	(\$5,670.00)	-100%
99770	Internal Services	\$108,607.00	\$108,607.00	\$108,607.00	\$71,152.00	(\$37,455.00)	-34%
99780	Space Rent	\$29,723.00	\$29,723.00	\$30,045.00	\$30,494.00	\$449.00	1%
99782	EMail Account Charge	\$2,772.00	\$2,772.00	\$2,730.00	\$2,310.00	(\$420.00)	-15%
<u>Total: Material and Services</u>		\$177,058.57	\$175,634.26	\$180,764.00	\$222,525.00	\$41,761.00	23%
<u>Interfund Transfers</u>							
99460	Trans - Equip Rent & Revolving	\$9,502.00	\$0.00	\$400.00	\$0.00	(\$400.00)	-100%
99781	Trans - Steering Committee	\$0.00	\$9,150.00	\$9,150.00	\$7,200.00	(\$1,950.00)	-21%
99783	Trans - Phones	\$0.00	\$352.00	\$1,386.00	\$0.00	(\$1,386.00)	-100%
99830	Trans - Vehicle Reserve	\$10,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
<u>Total: Interfund Transfers</u>		\$19,502.00	\$9,502.00	\$10,936.00	\$12,200.00	\$1,264.00	12%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	112	Assessor					
<u>Contingencies and Reserves</u>							
99991	Target Deviation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department Total: Assessor		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Revenue Totals:		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Expense Totals		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Fund Total: General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue Grand Totals:		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Expense Grand Totals:		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++