

**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.

**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 and address 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, Department of Revenue and Oregon Tax Court.
- Maintain records for all taxing districts within the county, determining districts compliance with local budget law.
- All mapping, including partitions, subdivision creations, lot-line adjustments etc., within the county.

**Department Overview:**

The assessor's office has three main components, first, the front office, (tech/support staff), second, the appraisal/sales data staff and third, the Geographic Information System (GIS).

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 perform 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 GIS section (made up of 1.50 FTE's) maintains data on such items as the County road system, school district boundaries, city limits, floodplains, and many others. The data within the GIS layers is continually growing as the user base grows and the need for additional information is identified.

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 10 Full Time Employees (FTE) for the 2013-14 FY. We have a strong belief in cross-training. However we believe the work will pick up and feel that a staff of 10 FTE's will not be adequate to maintain the same level or be able to generate more revenue, 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: 7/1/12-6/30/13 (estimated)

- 14,928 Properties reappraised
- 4,000 Deeds worked
- 378 Mobile title transfers, trip permits, re-titles and de-titles
- 127 New accounts for the Veteran's and Widow's Exemptions
- 15 New accounts for the Senior Citizen Program
- 127 Property tax appeals
- 25 Withdrawn appeals
- 64/39 Appeals heard (1dismissed)/stipulated

Challenge:

- Senior Citizen Deferral Program
- Real estate market. Due to the State's guidelines we are unable to show the current market conditions.
- We feel that a staff of 10 FTE's will not be adequate 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.

### **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, which funds the General Fund Departments.

### **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:**

- Housing market
- 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
  - Not as many new homes being built
  - Decrease of remodels and additions of residential properties
  - Reductions of industrial properties & utilities, which are valued by the Department of Revenue

**Significant Changes:**

The biggest change we face is converting the Assessment and Taxation Software from Tyler Technologies to Thomson Reuters (Manatron). The conversion will take time and will involve the Assessment, Taxation and IT Departments. We will be receiving assistance from the County Assessment Function Funding Assistance (CAFFA) Grant to help with the costs.

Another change we face will be going from 11 FTE's down to 10.

Another change we are facing is the Property Appraiser Trainee has completed her year-long training program. She took the State test and is now an Oregon Registered Appraiser.

Beginning July 1, 2013, the GIS Department will be integrated with the Assessor's Department.

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.

**Key Issues:**

**Software Program:**

Continue with the Software conversion process while making sure the costs associated with this new software are covered. (We would like to thank the Finance and IT Departments for their help with this process!)

**Strategic Planning:**

Living up to our: Mission, Values and Vision

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Klamath County, Oregon  
2013-2014 Budget Financial Presentation  
112 Assessor

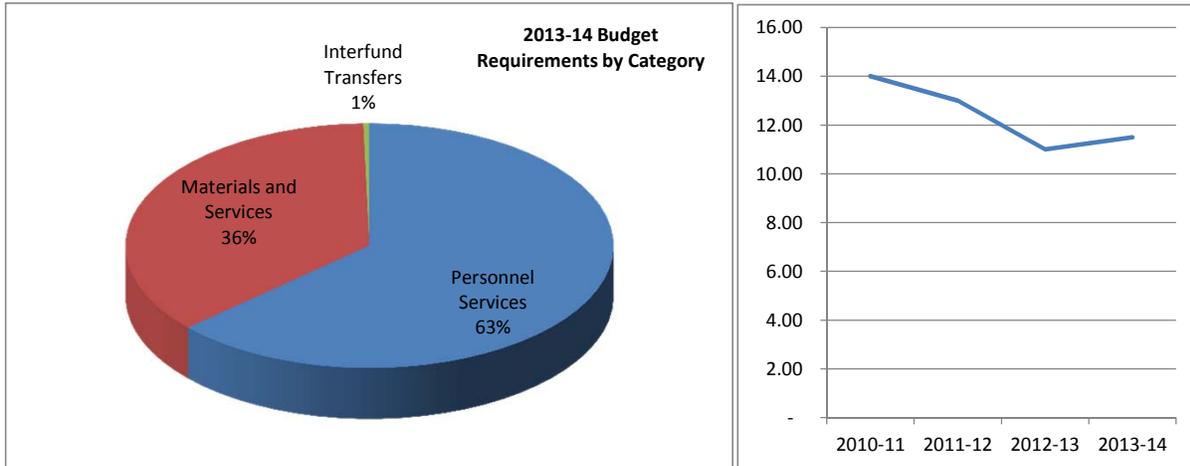
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	744,481	688,030	791,909	789,576
Materials and Services	184,784	181,491	404,893	452,393
Interfund Transfers	352	1,786	5,000	5,000
<b>Total Requirements by Budgetary Category</b>	<b>929,617</b>	<b>871,307</b>	<b>1,201,802</b>	<b>1,246,969</b>

<b>Requirements by Fund</b>				
General Fund (101)	929,617	871,307	1,003,543	1,025,615
Geographic Information Systems (106)			198,259	221,354
<b>Total Requirements by Fund</b>	<b>929,617</b>	<b>871,307</b>	<b>1,201,802</b>	<b>1,246,969</b>

<b>Resources by Budgetary Category</b>				
Licenses, Fees and Permits	22,665	23,044	25,100	19,600
Intergovernmental	174,498	244,570	289,278	297,245
Charges for Services	10,541	8,354	10,500	41,700
Interfund Transfers	721,913	595,338	876,924	888,424
<b>Total Resources by Budgetary Category</b>	<b>929,617</b>	<b>871,307</b>	<b>1,201,802</b>	<b>1,246,969</b>

<b>Full-Time Employee Equivalents</b>	14.00	13.00	11.00	11.50
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Assessor	1,025,615	662,704	10.00
GIS	221,354	126,872	1.50
<b>Total Mandates</b>	<b>1,246,969</b>	<b>789,576</b>	<b>11.50</b>



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Assessor	Assessor	10011260040	1.0000	Non-Union	AS01	1	\$0.00	\$66,823.00	\$0.000	\$4,143.03	\$968.93	\$1,536.93	\$34.45	\$9,300.00	\$86.04	\$0.00	\$10,691.68	\$93,584.06
Assessor	Senior Chief Office Deputy	10011260071	1.0000	Non-Union	UF27	4	\$0.00	\$57,534.69	\$1,323.30	\$3,567.15	\$834.25	\$1,323.30	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,205.55	\$83,163.97
Assessor	Personal Property Auditor	10011260508	1.0000	Local 121	LH12	7	\$0.00	\$35,454.24	\$815.45	\$2,198.16	\$514.09	\$815.45	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,672.68	\$54,845.79
Assessor	Property Appraiser I	10011260510	1.0000	Local 121	LH14	2	\$0.00	\$32,435.84	\$746.02	\$2,011.02	\$470.32	\$746.02	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,189.73	\$50,974.70
Assessor	Property Appraiser III	10011260530	1.0000	Local 121	LH18	7	\$0.00	\$49,445.51	\$1,137.25	\$3,065.62	\$716.96	\$1,137.25	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,911.28	\$72,789.60
Assessor	Property Appraiser III	10011260530	1.0000	Local 121	LH18	7	\$0.00	\$48,494.64	\$1,115.38	\$3,006.67	\$703.17	\$1,115.38	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,759.14	\$71,570.10
Assessor	Sr. Sales Analyst	10011260561	1.0000	Local 121	LH20	7	\$0.00	\$52,367.04	\$1,204.44	\$3,246.76	\$759.32	\$1,204.44	\$34.45	\$9,300.00	\$20.88	\$20.40	\$8,378.73	\$76,536.46
Assessor	Deed Clerk 2	10011260603	1.0000	Local 121	LH12	7	\$0.00	\$35,454.24	\$815.45	\$2,198.16	\$514.09	\$815.45	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,672.68	\$54,845.79
Assessor	Office Assistant III-Rep.	10011261610	1.0000	Local 121	LH08	7	\$0.00	\$29,190.24	\$671.38	\$1,809.79	\$423.26	\$671.38	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,670.44	\$46,812.21
Assessor	Office Specialist	10011261675	1.0000	Local 121			\$0.00	\$37,584.00	\$864.43	\$2,330.21	\$544.97	\$864.43	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,013.44	\$57,577.21
			10.0000				\$0.00	\$444,783.44	\$8,693.09	\$27,576.57	\$6,449.36	\$10,230.02	\$344.52	\$93,000.00	\$273.96	\$183.60	\$71,165.35	\$662,699.91
GIS	Sr. GIS Analyst	15015110660594	1.0000	Local 121	LH27	5	\$0.00	\$70,793.12	\$1,628.24	\$4,389.17	\$1,026.50	\$1,628.24	\$34.45	\$9,300.00	\$20.88	\$20.40	\$11,326.90	\$100,167.91
GIS	GIS Planner	15015110660597	0.5000	Local 121	LH18	7	\$0.00	\$23,771.88	\$546.75	\$1,473.86	\$344.69	\$546.75	\$17.23	\$0.00	\$0.00	\$0.00	\$0.00	\$26,701.16
			1.5000				\$0.00	\$94,565.00	\$2,175.00	\$5,863.03	\$1,371.19	\$2,175.00	\$51.68	\$9,300.00	\$20.88	\$20.40	\$11,326.90	\$126,869.07

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**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 100 - General Fund</b>							
<b>Department: 112 - Assessor</b>							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	15.00	0.00	0.00	100.00	100.00	N/A
32114	Fees - Manufactured Homes	19,825.00	17,975.00	15,500.00	15,500.00	0.00	0%
32115	Taxing Districts Apps & Changes	900.00	400.00	2,000.00	1,000.00	(1,000.00)	-50%
32117	Exempt/Spec Assmt Apps	700.00	2,900.00	3,100.00	1,500.00	(1,600.00)	-52%
32118	Fees-Personal Property	0.00	200.00	1,000.00	500.00	(500.00)	-50%
34062	Fees - Disqualification	1,205.00	1,569.18	3,500.00	1,000.00	(2,500.00)	-71%
34231	Fees - NSF Check	20.00	0.00	0.00	0.00	0.00	N/A
<b>Account Classification Total: LP - Licenses, Fees and Permits</b>		<b>\$22,665.00</b>	<b>\$23,044.18</b>	<b>\$25,100.00</b>	<b>\$19,600.00</b>	<b>(\$5,500.00)</b>	<b>-22%</b>
IG - Intergovernmental							
33200	A&T Grant	174,497.83	244,570.47	194,299.00	204,015.00	9,716.00	5%
<b>Account Classification Total: IG - Intergovernmental</b>		<b>\$174,497.83</b>	<b>\$244,570.47</b>	<b>\$194,299.00</b>	<b>\$204,015.00</b>	<b>\$9,716.00</b>	<b>5%</b>
CS - Charges for Service							
34061	Combinations/Segregation	3,400.00	1,265.00	1,000.00	2,200.00	1,200.00	120%
34195	Fees - Data Sales	0.00	0.00	0.00	30,000.00	30,000.00	N/A
34280	Copies/Maps	7,140.73	7,089.21	7,000.00	7,000.00	0.00	0%
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$10,540.73</b>	<b>\$8,354.21</b>	<b>\$8,000.00</b>	<b>\$39,200.00</b>	<b>\$31,200.00</b>	<b>390%</b>
TI - Interfund Transfers							
36330	Trans - General Non Dept	721,913.44	595,338.44	776,144.00	762,800.00	(13,344.00)	-2%
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$721,913.44</b>	<b>\$595,338.44</b>	<b>\$776,144.00</b>	<b>\$762,800.00</b>	<b>(\$13,344.00)</b>	<b>-2%</b>
<b>Department Total: 112 - Assessor</b>		<b>\$929,617.00</b>	<b>\$871,307.30</b>	<b>\$1,003,543.00</b>	<b>\$1,025,615.00</b>	<b>\$22,072.00</b>	<b>2%</b>

Expenditures

PS - Personnel Services

60040	Assessor	73,422.91	66,822.96	66,823.00	66,823.00	0.00	0%
60071	Sr Chief Office Deputy	0.00	0.00	0.00	57,535.00	57,535.00	N/A
60508	Personal Property Auditor	32,880.64	35,454.25	35,319.00	35,455.00	136.00	0%
60510	Property Appraiser I	33,040.83	26,159.77	29,063.00	32,436.00	3,373.00	12%

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 100 - General Fund</b>							
<b>Department: 112 - Assessor</b>							
60519	Property Appriaser Trainee	0.00	8,467.61	0.00	0.00	0.00	N/A
60520	Property Appriaser II	39,935.09	43,213.54	42,910.00	0.00	(42,910.00)	-100%
60530	Property Appraiser III	89,770.12	97,080.12	97,565.00	97,941.00	376.00	0%
60546	Chief Cartographer	37,689.63	39,404.76	0.00	0.00	0.00	N/A
60561	Senior Sales Analyst	46,323.41	51,698.26	52,166.00	52,367.00	201.00	0%
60602	Deed Clerk I	0.00	0.00	0.00	0.00	0.00	N/A
60603	Deed Clerk II	32,880.64	35,454.24	35,319.00	35,455.00	136.00	0%
61495	Office Technician	47,542.06	19,953.78	0.00	0.00	0.00	N/A
61500	Office Manager	44,353.46	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	24,792.80	27,871.36	28,875.00	29,190.00	315.00	1%
61675	Office Specialist	33,401.84	47,154.16	73,465.00	37,584.00	(35,881.00)	-49%
63930	FICA	36,753.33	35,110.45	35,305.00	34,026.00	(1,279.00)	-4%
63940	Workmans Compensation Tax	228.42	295.03	412.00	345.00	(67.00)	-16%
63941	Workmans Compensation	0.00	3,941.98	10,615.00	10,230.00	(385.00)	-4%
63950	Medical Insurance	107,952.99	89,420.16	89,100.00	93,000.00	3,900.00	4%
63951	Life Insurance	372.14	321.54	296.00	274.00	(22.00)	-7%
63952	Short Term Disability	260.02	224.40	204.00	184.00	(20.00)	-10%
63960	Retirement - General	50,658.41	49,827.16	50,766.00	71,166.00	20,400.00	40%
63980	Unemployment Compensation	12,222.00	10,154.61	10,615.00	8,693.00	(1,922.00)	-18%
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$744,480.74</b>	<b>\$688,030.14</b>	<b>\$658,818.00</b>	<b>\$662,704.00</b>	<b>\$3,886.00</b>	<b>1%</b>

MS - Material and Services

44010	Mgmt Travel & Training	3,207.90	1,362.83	3,000.00	3,000.00	0.00	0%
44040	Staff Travel & Training	2,495.58	3,432.03	7,000.00	6,500.00	(500.00)	-7%
44080	Office Machine Repairs	0.00	0.00	537.00	0.00	(537.00)	-100%
44100	Supplies - Office	5,270.63	6,553.62	8,850.00	6,500.00	(2,350.00)	-27%
44104	Miscellaneous	32.00	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	200.00	0.00	400.00	200.00	(200.00)	-50%
44250	Vehicle Fuel	3,901.10	5,323.77	6,500.00	6,500.00	0.00	0%
44260	Vehicle Maintenance & Repair	1,501.76	1,140.73	3,500.00	2,500.00	(1,000.00)	-29%
44640	Telephone	4,771.91	4,080.97	4,800.00	3,500.00	(1,300.00)	-27%
44700	Postage	2,569.38	2,263.21	4,500.00	3,500.00	(1,000.00)	-22%
44996	Hardware / Software Maintenance	0.00	0.00	1,000.00	8,000.00	7,000.00	700%



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**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 150 - Internal Services</b>							
<b>Department: 151 - Internal Service</b>							
<b>Sub Department: 106 - Geographic Information Systems</b>							
<u>Revenues</u>							
IG - Intergovernmental							
33200	A&T Grant	0.00	0.00	44,979.00	43,230.00	(1,749.00)	-4%
33405	Grants	0.00	0.00	50,000.00	50,000.00	0.00	0%
<b>Account Classification Total: IG - Intergovernmental</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$94,979.00</b>	<b>\$93,230.00</b>	<b>(\$1,749.00)</b>	<b>-2%</b>
CS - Charges for Service							
34280	Copies/Maps	0.00	0.00	2,500.00	2,500.00	0.00	0%
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>0%</b>
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	0.00	100,780.00	125,624.00	24,844.00	25%
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,780.00</b>	<b>\$125,624.00</b>	<b>\$24,844.00</b>	<b>25%</b>
<b>Sub Department Total: 106 - Geographic Information Systems</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$198,259.00</b>	<b>\$221,354.00</b>	<b>\$23,095.00</b>	<b>12%</b>
<u>Expenditures</u>							
PS - Personnel Services							
60546	Chief Cartographer	0.00	0.00	18,783.00	0.00	(18,783.00)	-100%
60594	Senior GIS Analyst	0.00	0.00	67,812.00	70,794.00	2,982.00	4%
60597	GIS Planner	0.00	0.00	11,761.00	23,772.00	12,011.00	102%
63930	FICA	0.00	0.00	7,524.00	7,235.00	(289.00)	-4%
63940	Workmans Compensation Tax	0.00	0.00	60.00	52.00	(8.00)	-13%
63941	Workmans Compensation	0.00	0.00	2,262.00	2,175.00	(87.00)	-4%
63950	Medical Insurance	0.00	0.00	12,150.00	9,300.00	(2,850.00)	-23%
63951	Life Insurance	0.00	0.00	37.00	21.00	(16.00)	-43%
63952	Short Term Disability	0.00	0.00	36.00	21.00	(15.00)	-42%
63960	Retirement - General	0.00	0.00	10,404.00	11,327.00	923.00	9%
63980	Unemployment Compensation	0.00	0.00	2,262.00	2,175.00	(87.00)	-4%
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$133,091.00</b>	<b>\$126,872.00</b>	<b>(\$6,219.00)</b>	<b>-5%</b>

MS - Material and Services

