

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, 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, 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.

Successes and Challenges:

Our office had the following successes for the Fiscal Year: 7/1/13-6/30/14

- 5,545****Number of properties reappraised
- 3,759****Number of deeds worked
- 370****Number of Mobile title transfers, trip permits, re-titles and de-titles
- 1506****Number of accounts for the Veteran's and Widow's Exemptions (60 New)
- 219****Number of accounts for the Senior Citizen Program (106 Active)
- 60****Number of property tax appeals
- 23****Number of withdrawn appeals
- 37 ****Number of appeals heard at BOPTA (2 stipulated)
- 1 ****Number of appeals that went on to Magistrate

Success: We reappraised North County this past year, which had not been reappraised in eleven years. We know the hard work there benefited the whole county as a large amount of new value was picked up and added to the tax roll.

Challenges: Doing more with less each year continues to be a challenge to stay in compliance with our state mandated duties and stay eligible for the CAFFA grant.

It is difficult dealing with farm land values after water shut-off in the Bly, Sprague River, Modoc Point and other upper Klamath Basin area.

With the City and County Schools both passing bonds and with new tax proposals, there will be issues dealing with the public because of higher taxes.

Budget Overview:

In developing the Assessor's budget we looked to balance services needed by property taxpayers, 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 and funding the new software system.

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
- Devaluation of farm land due to water shut-off

Significant Changes:

We are projecting about the same level of revenue for the 2014-15 fiscal year.

One of the biggest changes we have is the GIS Department has moved from the IT Department and will now be under the Assessor's Office. They will continue to provide the mapping services. All the non-mapping duties will be performed by existing employees in the Assessor's Office.

The Assessor's office, including GIS, will be at 11.25 Employees (FTE) for the 2014-15 tax year. We have a strong belief in cross-training. We expect to maintain about the same level of revenue from previous years, while still providing excellent customer service and fulfilling the Department of Revenue and CAFFA grant requirements.

We have a new Residential Appraiser Trainee in a year-long training program to become a State Certified Appraiser. There has been a shuffling of duties and job titles, as we now have a new Senior Chief Deputy and a new Chief Appraiser. We are looking at a State Grant Program for sharing a Commercial Appraiser with Jackson and Josephine Counties.

There is a directive on the Assessment of Forest Land from ODF for Fire Protection. This directive states 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 others want to start billing. We are looking into this to help generate more revenue for the office. We currently process over 30,000 accounts for this fire protection, as ODF recently went through a reclassification program in the county.

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. Thomson Reuters is the vendor that we contracted to provide the new software system. They are working hard in the state of Oregon and are currently offering their services in several other Oregon counties. We are working with the IT Department and the Tax Office to implement these new changes. The timeline is another one and a half to two years for go live.

Online Services:

Because of current software system, we are unable to provide assessment information online via the website. 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 need to work closely with the IT Department.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
112 Assessor

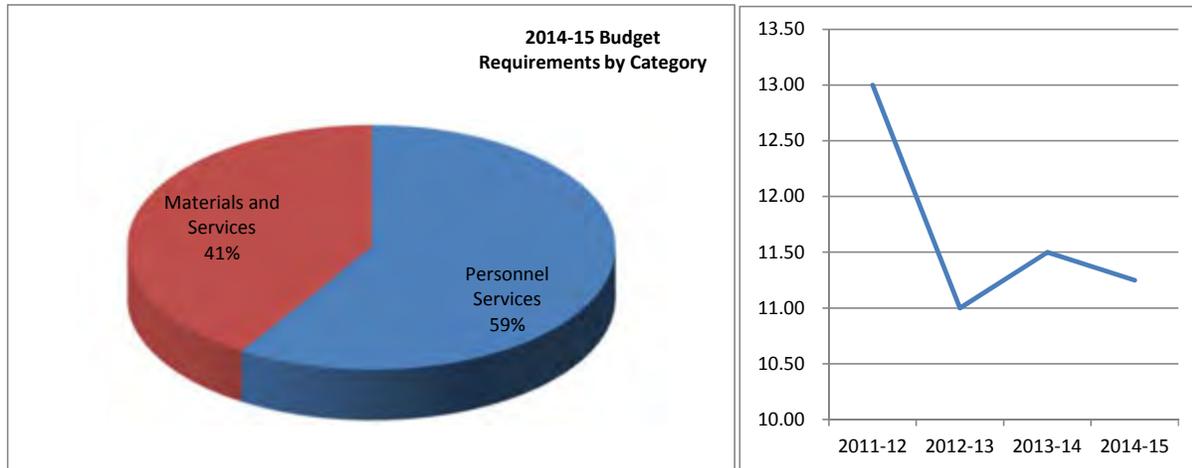
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	688,030	778,847	789,576	780,015
Materials and Services	181,491	405,838	605,193	543,979
Subtotal Current Expenditures	869,521	1,184,685	1,394,769	1,323,994
Interfund Transfers	1,786	5,000	5,000	-
Subtotal Noncurrent Expenditures	1,786	5,000	5,000	-
Total Requirements by Budgetary Category	871,307	1,189,685	1,399,769	1,323,994

Requirements by Fund				
General Fund (101)	871,307	987,223	1,025,615	1,027,640
Geographic Information Systems (106)	-	202,462	374,154	296,354
Total Requirements by Fund	871,307	1,189,685	1,399,769	1,323,994

Resources by Budgetary Category				
Licenses, Fees and Permits	23,044	21,208	19,600	19,800
Intergovernmental	244,570	306,821	450,045	318,896
Charges for Services	8,354	9,888	41,700	37,200
Interfund Transfers	595,338	851,768	888,424	948,098
Total Resources by Budgetary Category	871,307	1,189,685	1,399,769	1,323,994

Full-Time Employee Equivalents	13.00	11.00	11.50	11.25
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Mandate	Total Cost	Personnel Services	FTE
Assessor	1,027,640	655,877	10.00
GIS	296,354	124,138	1.25
Total Mandates	1,323,994	780,015	11.25



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
										63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Assessor	Assessor	10011260040	1.0000	Non-Union	AS01	1	\$0.00	\$67,491.23	\$0.000	\$4,184.46	\$978.62	\$1,349.82	\$34.45	\$10,500.00	\$0.00	\$86.04	\$0.00	\$11,473.51	\$96,098.13
Assessor	Sr. Chief Office Deputy	10011260071	1.0000	Non-Union	UF27	3	\$0.00	\$55,900.69	\$978.26	\$3,465.84	\$810.56	\$1,118.01	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$9,503.12	\$82,352.22
Assessor	Chief Appraiser	10011260500	1.0000	Non-Union	UF25	3	\$0.00	\$52,712.94	\$922.48	\$3,268.20	\$764.34	\$1,054.26	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$8,961.20	\$78,259.14
Assessor	Personal Property Auditor	10011260508	1.0000	Local 121	LH12	7	\$0.00	\$35,808.78	\$626.65	\$2,220.14	\$519.23	\$716.18	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,087.49	\$56,554.21
Assessor	Property Appraiser I	10011260510	1.0000	Local 121	LH10	1	\$0.00	\$29,306.24	\$512.86	\$1,816.99	\$424.94	\$586.12	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,982.06	\$48,204.95
Assessor	Property Appraiser II	10011260520	1.0000	Local 121	LH16	1	\$0.00	\$34,737.21	\$607.90	\$2,153.71	\$503.69	\$694.74	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,905.33	\$55,178.31
Assessor	Property Appraiser III	10011260530	1.0000	Local 121	LH18	7	\$0.00	\$48,979.58	\$857.14	\$3,036.73	\$710.20	\$979.59	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$8,326.53	\$73,465.51
Assessor	Deed Clerk 2	10011260603	1.0000	Local 121	LH12	7	\$0.00	\$35,808.78	\$626.65	\$2,220.14	\$519.23	\$716.18	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,087.49	\$56,554.21
Assessor	Office Specialist	10011261675	1.0000	Local 121	LH12	3	\$0.00	\$30,620.94	\$535.87	\$1,898.50	\$444.00	\$612.42	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,205.56	\$49,893.02
Assessor	Office Specialist	10011261675	1.0000	Local 121	LH14	7	\$0.00	\$37,959.84	\$664.30	\$2,353.51	\$550.42	\$759.20	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,453.17	\$59,316.17
			10.0000				\$0.00	\$429,326.23	\$6,332.11	\$26,618.23	\$6,225.23	\$8,586.52	\$344.52	\$105,000.00	\$0.00	\$273.96	\$183.60	\$72,985.46	\$655,875.87
GIS	Sr. GIS Analyst	15015110660594	1.0000	Local 121	LH27	6	\$0.00	\$74,363.88	\$1,301.37	\$4,610.56	\$1,078.28	\$1,487.28	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$12,641.86	\$106,058.95
GIS	GIS Planner	15015110660597	0.2500	Local 121	LH18	7	\$0.00	\$12,004.80	\$210.08	\$744.30	\$174.07	\$240.10	\$8.61	\$2,625.00	\$0.00	\$15.66	\$15.30	\$2,040.82	\$18,078.74
			1.2500				\$0.00	\$86,368.68	\$1,511.45	\$5,354.86	\$1,252.35	\$1,727.37	\$43.07	\$13,125.00	\$0.00	\$36.54	\$35.70	\$14,682.67	\$124,137.68

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
Department: 112 - Assessor							
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	0.00	285.00	100.00	300.00	200.00	200%
32114	Fees - Manufactured Homes	17,975.00	17,610.00	15,500.00	15,500.00	0.00	0%
32115	Taxing Districts Apps & Changes	400.00	1,137.50	1,000.00	1,000.00	0.00	0%
32117	Exempt/Spec Assmt Apps	2,900.00	750.00	1,500.00	1,500.00	0.00	0%
32118	Fees-Personal Property	200.00	425.00	500.00	500.00	0.00	0%
34062	Fees - Disqualification	1,569.18	1,000.00	1,000.00	1,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$23,044.18	\$21,207.50	\$19,600.00	\$19,800.00	\$200.00	1%
IG - Intergovernmental							
33200	A&T Grant	244,570.47	197,851.42	204,015.00	150,196.00	(53,819.00)	-26%
Account Classification Total: IG - Intergovernmental		\$244,570.47	\$197,851.42	\$204,015.00	\$150,196.00	(\$53,819.00)	-26%
CS - Charges for Service							
34061	Combinations/Segregation	1,265.00	1,905.00	2,200.00	2,200.00	0.00	0%
34195	Fees - Data Sales	0.00	0.00	30,000.00	30,000.00	0.00	0%
34280	Copies/Maps	7,089.21	6,767.53	7,000.00	2,500.00	(4,500.00)	-64%
Account Classification Total: CS - Charges for Service		\$8,354.21	\$8,672.53	\$39,200.00	\$34,700.00	(\$4,500.00)	-11%
TI - Interfund Transfers							
36330	Trans - General Non Dept	595,338.44	759,491.35	762,800.00	822,944.00	60,144.00	8%
Account Classification Total: TI - Interfund Transfers		\$595,338.44	\$759,491.35	\$762,800.00	\$822,944.00	\$60,144.00	8%
Department Total: 112 - Assessor		\$871,307.30	\$987,222.80	\$1,025,615.00	\$1,027,640.00	\$2,025.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<u>Expenditures</u>							
Department: 112 - Assessor							
PS - Personnel Services							
60040	Assessor	66,822.96	66,822.99	66,823.00	67,491.00	668.00	1%
60071	Sr Chief Office Deputy	0.00	27,338.03	57,535.00	55,901.00	(1,634.00)	-3%
60500	Chief Appraiser	0.00	0.00	0.00	52,713.00	52,713.00	N/A
60508	Personal Property Auditor	35,454.25	35,364.40	35,455.00	35,809.00	354.00	1%
60510	Property Appraiser I	26,159.77	8,043.60	32,436.00	29,306.00	(3,130.00)	-10%
60519	Property Appraiser Trainee	8,467.61	21,455.61	0.00	0.00	0.00	N/A
60520	Property Appraiser II	43,213.54	22,841.03	0.00	34,737.00	34,737.00	N/A
60530	Property Appraiser III	97,080.12	97,168.28	97,941.00	48,980.00	(48,961.00)	-50%
60546	Chief Cartographer	39,404.76	0.00	0.00	0.00	0.00	N/A
60561	Senior Sales Analyst	51,698.26	52,196.29	52,367.00	0.00	(52,367.00)	-100%
60603	Deed Clerk II	35,454.24	35,318.41	35,455.00	35,809.00	354.00	1%
61495	Office Technician	19,953.78	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	27,871.36	28,875.36	29,190.00	0.00	(29,190.00)	-100%
61675	Office Specialist	47,154.16	64,138.44	37,584.00	68,581.00	30,997.00	82%
63930	FICA	35,110.45	32,394.76	34,026.00	32,843.00	(1,183.00)	-3%
63940	Workmans Compensation Tax	295.03	272.72	345.00	345.00	0.00	0%
63941	Workmans Compensation	3,941.98	11,123.42	10,230.00	8,587.00	(1,643.00)	-16%
63950	Medical Insurance	89,420.16	90,435.74	93,000.00	105,000.00	12,000.00	13%
63951	Life Insurance	321.54	282.86	274.00	274.00	0.00	0%
63952	Short Term Disability	224.40	191.81	184.00	184.00	0.00	0%
63960	Retirement - General	49,827.16	49,587.78	71,166.00	72,985.00	1,819.00	3%
63980	Unemployment Compensation	10,154.61	9,022.24	8,693.00	6,332.00	(2,361.00)	-27%
Account Classification Total: PS - Personnel Services		\$688,030.14	\$652,873.77	\$662,704.00	\$655,877.00	(\$6,827.00)	-1%
MS - Material and Services							
44010	Mgmt Travel & Training	1,362.83	1,595.58	3,000.00	6,500.00	3,500.00	117%
44040	Staff Travel & Training	3,432.03	6,632.74	6,500.00	1,500.00	(5,000.00)	-77%
44080	Office Machine Repairs	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44100	Supplies - Office	6,553.62	4,432.80	6,500.00	4,500.00	(2,000.00)	-31%
44200	Dues / Fees	0.00	200.00	200.00	400.00	200.00	100%
44250	Vehicle Fuel	5,323.77	4,068.13	6,500.00	2,500.00	(4,000.00)	-62%
44260	Vehicle Maintenance & Repair	1,140.73	2,406.70	2,500.00	2,500.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	1,000.00	1,000.00	N/A

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
<u>Revenues</u>							
Department: 151 - Internal Service							
Sub Department: 106 - Geographic Information Systems							
IG - Intergovernmental							
33200	A&T Grant	0.00	45,801.98	43,230.00	43,700.00	470.00	1%
33405	Grants	0.00	63,167.76	202,800.00	125,000.00	(77,800.00)	-38%
Account Classification Total: IG - Intergovernmental		\$0.00	\$108,969.74	\$246,030.00	\$168,700.00	(\$77,330.00)	-31%
CS - Charges for Service							
34280	Copies/Maps	0.00	1,215.00	2,500.00	2,500.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$0.00	\$1,215.00	\$2,500.00	\$2,500.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	92,277.03	125,624.00	125,154.00	(470.00)	0%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$92,277.03	\$125,624.00	\$125,154.00	(\$470.00)	0%
Sub Department Total: 106 - Geographic Information Systems		\$0.00	\$202,461.77	\$374,154.00	\$296,354.00	(\$77,800.00)	-21%
<u>Expenditures</u>							
Department: 151 - Internal Service							
Sub Department: 106 - Geographic Information Systems							
PS - Personnel Services							
60546	Chief Cartographer	0.00	15,785.67	0.00	0.00	0.00	N/A
60594	Senior GIS Analyst	0.00	67,909.82	70,794.00	74,364.00	3,570.00	5%
60597	GIS Planner	0.00	11,260.07	23,772.00	12,005.00	(11,767.00)	-49%
63930	FICA	0.00	6,383.35	7,235.00	6,607.00	(628.00)	-9%
63940	Workmans Compensation Tax	0.00	38.26	52.00	43.00	(9.00)	-17%
63941	Workmans Compensation	0.00	2,322.00	2,175.00	1,727.00	(448.00)	-21%
63950	Medical Insurance	0.00	10,200.00	9,300.00	13,125.00	3,825.00	41%
63951	Life Insurance	0.00	34.40	21.00	37.00	16.00	76%
63952	Short Term Disability	0.00	33.55	21.00	36.00	15.00	71%
63960	Retirement - General	0.00	9,822.28	11,327.00	14,683.00	3,356.00	30%
63980	Unemployment Compensation	0.00	2,183.89	2,175.00	1,511.00	(664.00)	-31%
Account Classification Total: PS - Personnel Services		\$0.00	\$125,973.29	\$126,872.00	\$124,138.00	(\$2,734.00)	-2%

