

**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 Fiscal Year: 7/1/15-6/30/16

- 3,971 \*\*\*\*Number of properties reappraised
- 3,759 \*\*\*\*Number of deeds worked
- 1,140 \*\*\*\*Number of Mobile title transfers, trip permits, re-titles and de-titles
- 1,587 \*\*\*\*Number of accounts for the Veteran’s and Widow’s Exemptions (60 New)
- 219 \*\*\*\*Number of accounts for the Senior Citizen Program (82 Active)
- 68 \*\*\*\*Number of property tax appeals
- 6 \*\*\*\*Number of withdrawn appeals
- 30 \*\*\*\*Number of appeals heard at BOPTA (31 stipulated)
- 1 \*\*\*\*Number of appeals that went on to Magistrate

**Success:** We reappraised Area B which had not been reappraised in eleven years. We know the hard work of reappraisal will benefit the taxing districts of the county as new value was picked up and added to the tax roll...

**Challenges:** Each year continues to be a challenge to stay in compliance with our state mandated duties and stay eligible for the CAFFA grant, but added personnel helps.

It is difficult dealing with farm land values throughout the basin, because of water issues in drought conditions.

With current school bonds and new tax proposals, there will be issues dealing with the public because of higher property 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 fundamental 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 2017 fiscal year.

The Assessor's office, is currently at 13.00 Employees (FTE). Last year we moved two staff from our front office to the appraisal side and replaced them. For the 2016-17 tax year, we will have a new Appraiser Trainee as back up for our Commercial Appraiser. He moved from the front office staff and we have hired his replacement. We have a strong belief in cross-training, and are training one of our appraisers to do sales data analysis as backup for the ratio study. 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.

**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 old software to move to their more advanced/modern (Orion) program. However, Thomson Reuters was the vendor that we originally contracted to provide the new software system. We are still working with the IT Department and the Tax Office to implement these new changes. The timeline is still years away from "go live".

**Online Services:**

Because of our 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.

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Klamath County, Oregon  
2016-2017 Budget Financial Presentation  
1020 Assessor

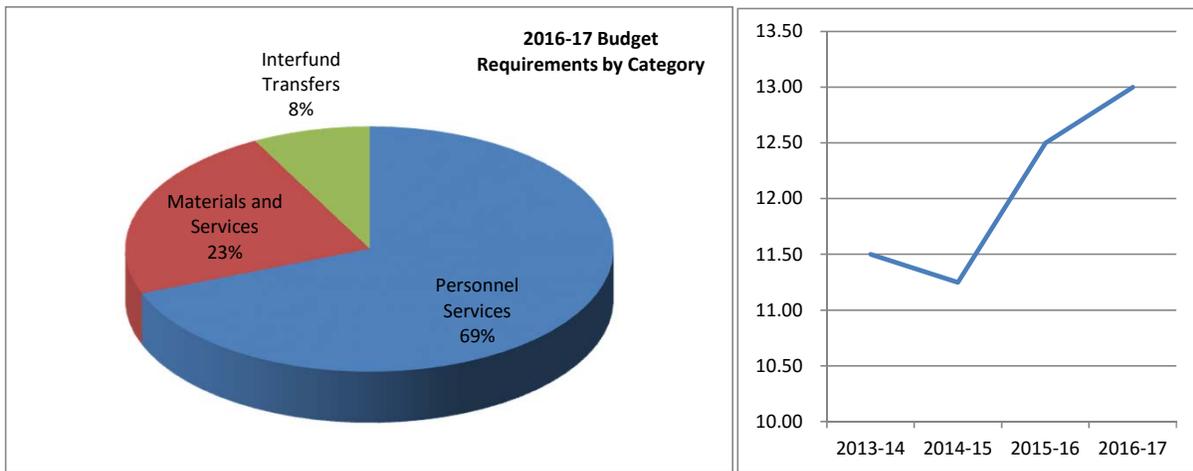
	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	641,453	687,837	866,616	921,938
Materials and Services	360,202	262,863	320,397	308,874
<b>Subtotal Current Expenditures</b>	<b>1,001,655</b>	<b>950,700</b>	<b>1,187,013</b>	<b>1,230,812</b>
Interfund Transfers	5,000	89,000	89,000	104,000
<b>Subtotal Noncurrent Expenditures</b>	<b>5,000</b>	<b>89,000</b>	<b>89,000</b>	<b>104,000</b>
<b>Total Requirements by Budgetary Category</b>	<b>1,006,655</b>	<b>1,039,700</b>	<b>1,276,013</b>	<b>1,334,812</b>

<b>Requirements by Fund</b>				
General Fund (1000)	1,006,655	1,039,700	1,276,013	1,334,812
<b>Total Requirements by Fund</b>	<b>1,006,655</b>	<b>1,039,700</b>	<b>1,276,013</b>	<b>1,334,812</b>

<b>Resources by Budgetary Category</b>				
Licenses, Fees and Permits	31,724	33,927	26,800	56,300
Intergovernmental	192,771	181,911	190,538	202,793
Charges for Services	21,750	25,969	35,000	4,800
Interfund Transfers	760,280	797,893	1,023,675	1,070,919
Miscellaneous	130	-	-	-
<b>Total Resources by Budgetary Category</b>	<b>1,006,655</b>	<b>1,039,700</b>	<b>1,276,013</b>	<b>1,334,812</b>

<b>Full-Time Employee Equivalents</b>	11.50	11.25	12.50	13.00
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Assessor	1,334,812	921,938	13.00
<b>Total Mandates</b>	<b>1,334,812</b>	<b>921,938</b>	<b>13.00</b>



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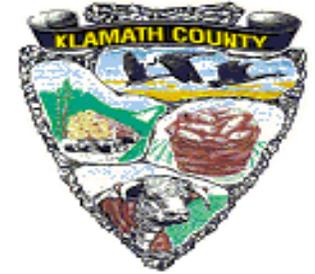


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# General Ledger

## Budget Analysis

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 Fiscal Year: 2017



2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				1000	General Fund					
				1020	Assessor					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1021-1000-4100	Fees, Licenses and Permits	0.00	31,300.00	31,300.00	0.00	0.00
0.00	25.00	0.00	0.00	1021-1000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
20,080.00	23,242.30	20,000.00	0.00	1021-1000-4112	Fees - Manufactured Homes	0.00	25,000.00	25,000.00	0.00	0.00
360.00	310.00	500.00	0.00	1021-1000-4112	Fees - Personal Property	0.00	0.00	0.00	0.00	0.00
500.00	2,500.00	1,000.00	0.00	1021-1000-4112	Fees - Disqualification	0.00	0.00	0.00	0.00	0.00
2,880.00	3,050.00	2,000.00	0.00	1021-1000-4112	Fees - Combinations Segreg	0.00	0.00	0.00	0.00	0.00
1,381.60	1,947.90	1,000.00	0.00	1021-1000-4112	Application - Taxing Districts	0.00	0.00	0.00	0.00	0.00
6,041.81	2,586.51	2,000.00	0.00	1021-1000-4112	Application Exempt Spec Assmt	0.00	0.00	0.00	0.00	0.00
480.00	265.00	300.00	0.00	1021-1000-4163	Permits - Mobile Home	0.00	0.00	0.00	0.00	0.00
31,723.41	33,926.71	26,800.00	0.00		Licenses, Fees and Permits Totals:	0.00	56,300.00	56,300.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1021-1000-4300	Charges for Service	0.00	4,800.00	4,800.00	0.00	0.00
3,083.00	4,625.00	5,000.00	0.00	1021-1000-4301	Copies & Maps	0.00	0.00	0.00	0.00	0.00
0.00	87.03	0.00	0.00	1021-1000-4303	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	19,786.88	30,000.00	0.00	1021-1000-4317	Services - Data Process Other	0.00	0.00	0.00	0.00	0.00
3,083.00	24,498.91	35,000.00	0.00		Charges for Service Totals:	0.00	4,800.00	4,800.00	0.00	0.00
				R31	Interdepartmental Charges					
18,667.24	0.00	0.00	0.00	1021-1000-4398	Intradepartmental Service Chg	0.00	0.00	0.00	0.00	0.00
0.00	610.00	0.00	0.00	1021-1000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	860.00	0.00	0.00	1021-1000-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
18,667.24	1,470.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
130.00	0.00	0.00	0.00	1021-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
130.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
192,770.99	181,911.14	190,538.00	0.00	R51	State of Oregon					
				1021-1000-4501A	&T Grant	0.00	190,538.00	202,793.00	0.00	0.00
192,770.99	181,911.14	190,538.00	0.00		State of Oregon Totals:	0.00	190,538.00	202,793.00	0.00	0.00
				R70	Interfund Transfers					
760,280.25	797,893.21	1,023,675.00	0.00	1021-1000-4900	Trans - General Non Dept	0.00	1,026,186.00	1,070,919.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
760,280.25	797,893.21	1,023,675.00	0.00		Interfund Transfers Totals:	0.00	1,026,186.00	1,070,919.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		REVENUES TOTALS:	0.00	1,277,824.00	1,334,812.00	0.00	0.00
				E10	Personnel Services					
355,201.41	390,926.14	497,495.00	0.00	1021-1000-5000	Salaries and Wages	12.00	526,796.00	526,796.00	0.00	0.00
66,895.64	66,879.30	68,166.00	0.00	1021-1000-5001	Elected Official Compensation	1.00	68,847.66	68,848.00	0.00	0.00
12,108.00	0.00	0.00	0.00	1021-1000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
30,777.53	32,912.38	43,273.00	0.00	1021-1000-5110	FICA	0.00	36,929.91	45,567.00	0.00	0.00
294.31	304.98	424.00	0.00	1021-1000-5120	Workmans Compensation Tax	0.00	447.88	448.00	0.00	0.00
90,598.19	101,480.22	138,750.00	0.00	1021-1000-5130	Medical Insurance	0.00	156,780.00	156,780.00	0.00	0.00
0.00	2,703.59	0.00	0.00	1021-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
266.95	272.34	222.00	0.00	1021-1000-5133	Life Insurance	0.00	229.44	229.00	0.00	0.00
176.75	353.43	2,105.00	0.00	1021-1000-5134	Short Term Disability	0.00	2,196.00	2,196.00	0.00	0.00
65,959.27	75,851.64	96,162.00	0.00	1021-1000-5140	Retirement - General	0.00	101,259.42	101,259.00	0.00	0.00
8,442.90	6,842.24	8,706.00	0.00	1021-1000-5156	Unemployment Compensation	0.00	7,901.94	7,902.00	0.00	0.00
10,732.48	9,311.07	11,313.00	0.00	1021-1000-5157	Workmans Compensation	0.00	11,912.87	11,913.00	0.00	0.00
641,453.43	687,837.33	866,616.00	0.00		Personnel Services Totals:	13.00	913,301.12	921,938.00	0.00	0.00
				E20	Material and Services					
0.00	252.00	0.00	0.00	1021-1000-6110	Claims - Self Insured	0.00	0.00	0.00	0.00	0.00
93,230.02	0.00	0.00	0.00	1021-1000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6222	Microfilm or Microfiche	0.00	0.00	0.00	0.00	0.00
87,835.59	82,711.00	90,000.00	0.00	1021-1000-6232	Software Support	0.00	90,000.00	81,363.00	0.00	0.00
7,304.15	0.00	10,000.00	0.00	1021-1000-6232	Hardware Maintenance	0.00	4,000.00	8,000.00	0.00	0.00
200.00	299.00	400.00	0.00	1021-1000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	1021-1000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	3,825.00	0.00	0.00	1021-1000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
3,560.90	2,217.91	1,000.00	0.00	1021-1000-6333	Vehicle Fuel	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	88.00	0.00	0.00	1021-1000-6531	Supplies Equipment Rent	0.00	100.00	100.00	0.00	0.00
0.00	350.00	2,000.00	0.00	1021-1000-6535	Equipment Maint & Repair	0.00	600.00	600.00	0.00	0.00
460.15	1,279.67	2,500.00	0.00	1021-1000-6536	Vehicle Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
4,952.87	764.53	0.00	0.00	1021-1000-6600	Supplies - Office	0.00	500.00	500.00	0.00	0.00
0.00	497.08	500.00	0.00	1021-1000-6601	Supplies - Other	0.00	300.00	300.00	0.00	0.00
1,187.29	1,406.70	1,000.00	0.00	1021-1000-6602	Copier Maint & Supplies	0.00	1,000.00	1,000.00	0.00	0.00
3,143.95	0.00	0.00	0.00	1021-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	740.80	200.00	0.00	1021-1000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6700	Travel & Training	0.00	4,719.88	12,720.00	0.00	0.00
3,572.03	1,220.56	1,147.00	0.00	1021-1000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
5,935.74	2,472.05	7,000.00	0.00	1021-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
32.08	31.57	0.00	0.00	1021-1000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
3,075.69	4,025.34	3,000.00	0.00	1021-1000-6755	Telephone	0.00	3,000.00	3,000.00	0.00	0.00
214,490.46	102,181.21	118,747.00	0.00	Material and Services Totals:		0.00	105,719.88	109,083.00	0.00	0.00
				E21	Interdepartmental Charges					
93,399.00	101,212.00	137,469.00	0.00	1021-1000-6990	Internal Services	0.00	139,980.00	140,588.00	0.00	0.00
28,648.00	30,887.00	30,517.00	0.00	1021-1000-6991	Facility Services	0.00	30,644.00	30,644.00	0.00	0.00
9,150.00	7,753.00	10,022.00	0.00	1021-1000-6992	Steering Comm Hardware Chg	0.00	10,499.00	10,499.00	0.00	0.00
4,880.00	5,436.00	6,650.00	0.00	1021-1000-6993	Steering Comm User Chg	0.00	6,500.00	6,500.00	0.00	0.00
3,354.00	3,159.00	3,032.00	0.00	1021-1000-6994	Risk Management	0.00	2,859.00	1,239.00	0.00	0.00
6,280.00	5,916.00	5,960.00	0.00	1021-1000-6995	Insurance Liability	0.00	5,621.00	5,621.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	391.23	4,000.00	0.00	1021-1000-6998	Vehicle Fuel - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1021-1000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	1,316.17	1,000.00	0.00	1021-1000-6999	Office Supplies - Internal	0.00	1,200.00	1,200.00	0.00	0.00
0.00	3,755.93	3,000.00	0.00	1021-1000-6999	Postage - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	855.10	0.00	0.00	1021-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
145,711.00	160,681.43	201,650.00	0.00		Interdepartmental Charges Totals:	0.00	200,803.00	199,791.00	0.00	0.00
5,000.00	89,000.00	89,000.00	0.00	E70 1021-1000-9003	Interfund Transfers Trans - Equipment Reserve	0.00	58,000.00	104,000.00	0.00	0.00
5,000.00	89,000.00	89,000.00	0.00		Interfund Transfers Totals:	0.00	58,000.00	104,000.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		EXPENDITURES TOTALS:	13.00	1,277,824.00	1,334,812.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		DEPARTMENT REVENUES	0.00	1,277,824.00	1,334,812.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		DEPARTMENT EXPENSES	13.00	1,277,824.00	1,334,812.00	0.00	0.00
0.00	0.00	0.00	0.00		Assessor Totals:	(13.00)	0.00	0.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		FUND REVENUES	0.00	1,277,824.00	1,334,812.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		FUND EXPENSES	13.00	1,277,824.00	1,334,812.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(13.00)	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,006,654.89	1,039,699.97	1,276,013.00	0.00		REPORT REVENUES	0.00	1,277,824.00	1,334,812.00	0.00	0.00
1,006,654.89	1,039,699.97	1,276,013.00	0.00		REPORT EXPENSES	13.00	1,277,824.00	1,334,812.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(13.00)	0.00	0.00	0.00	0.00

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