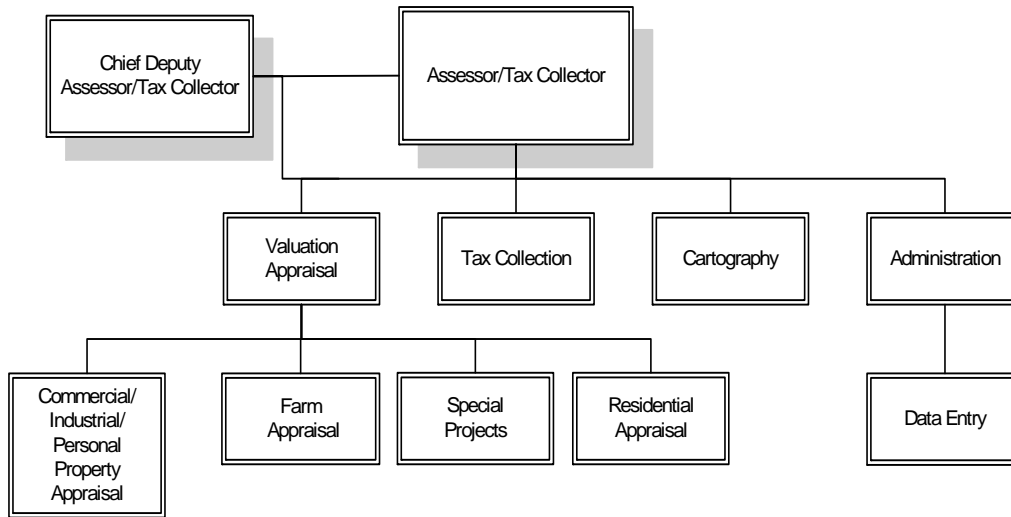


MARION COUNTY FY2008-09 BUDGET
BY DEPARTMENT
ASSESSOR

ASSESSOR/TAX



MISSION STATEMENT

Assess, collect and distribute tax revenue while providing information to the citizens of Marion County.

GOALS AND OBJECTIVES

Goal 1. The establishment of sound assessment values based on accurate records obtained using efficient methods.

Objective 1. Develop an accurate inventory that correctly reflects all properties in Marion County.

Objective 2. Promote equity in the property tax system to ensure that values are correctly placed on the rolls so that no one individual or entity pays excess or insufficient taxes.

Objective 3. Continually improve efficiency in the methods used to gather, process and analyze data by taking advantage of new technologies, ingenuity and creativity.

Goal 2. Manage the office efficiently by means of cost controls and operational accountability.

Objective 1. Create a work environment that fosters commitment and shared intentions to promote creativity, stewardship and trust.

Objective 2. Acquire an automated assessment system that will perform the necessary functions of this office at a realistic cost.

Objective 3. Refine the processes and structure of the office to increase productivity and efficiency.

Goal 3. Minimize the costs of collecting taxes, maximize the revenues generated, while maintaining a high degree of efficiency and accuracy.

MARION COUNTY FY2008-09 BUDGET
BY DEPARTMENT
ASSESSOR

Objective 1. Efficiently and accurately collect property taxes in Marion County and distribute those revenues generated to the various taxing districts.

Objective 2. Utilize the most current technology and cost-effective services, such as the data exchange program, lockbox payment system, Oregon DAS printing and mailing service for tax statement mailing, certified letter mailing service and acceptance of credit and debit card payments online.

Goal 4. Establish and maintain a favorable impression of the service the Marion County Tax Collector's Office provides.

Objective 1. Proudly serve the citizens and customers of Marion County in a friendly, professional, ethical and efficient manner.

Objective 2. Maintain the highest degree of accuracy, efficiency and customer service by disseminating timely property tax information to our customers in the quickest possible manner using the minimum amount of resources.

DEPARTMENT OVERVIEW

The Assessor/Tax Collector, who is elected to a four-year term by the voters of Marion County, heads the department. The assessor/tax office is responsible for the appraisal and assessment of all types of property in Marion County, as defined in Oregon statute and administrative rule including: commercial, industrial, multi-family, personal property, manufactured structures, residential, rural and farm specially assessed properties. The review and certification of all local operating budgets for over 77 taxing districts and 336 special districts in Marion County that provide services to all citizens is also a responsibility of the office.

The assessor's office administers a number of exemption programs that are mandated by the state. Exemptions include the following designations: veterans, active duty military service member, historical, enterprise zone and non-profit entities. The department provides up-to-date maps, comparable sales information, forms for manufactured structures, deed and ownership tracking, and assistance with a variety of programs such as senior and disabled citizen deferrals.

All residential, manufactured structure, farm and a majority of commercial properties are revalued using automated computer models. The factors of value utilized in these procedures were developed from studies performed by appraisal staff. The department is now in an annual cycle of recalculating all the values for residential and rural properties in the county, approximately 135,000 accounts. In conjunction with the recalculation process, we have incorporated a cycle for the reappraisal of property within each individual appraiser's area of responsibility, or "franchise area". Each property appraiser physically inspects approximately one-sixth of their franchise area annually, thus maintaining an accurate inventory and current records, as well as enabling the appraisers to discover improvements that may otherwise have been overlooked. The recalculation and reappraisal processes combined allows maximum effectiveness in assigning fair and equitable values to all properties within Marion County.

The assessor/tax department total FY08-09 budget is \$6,058,959 a \$99,405 increase, or 1.7%, over FY07-08. This office is funded 100% by the general fund.

MARION COUNTY FY2008-09 BUDGET
BY DEPARTMENT
ASSESSOR

Resource and Requirement Summary

| Assessor/Tax | FY 2005-06 Actual | FY 2006-07 Actual | FY 2007-08 Budget | FY 2008-09 Adopted | +/- % |
|----------------------------|----------------------|----------------------|----------------------|-----------------------|-------------|
| Resources: | | | | | |
| General Funds | 5,190,295 | 5,104,693 | 5,959,554 | 6,058,959 | 1.7% |
| Total Resources | 5,190,295 | 5,104,693 | 5,959,554 | 6,058,959 | 1.7% |
| Requirements: | | | | | |
| Personal Services: | | | | | |
| Salaries and Wages | 2,584,405 | 2,543,638 | 3,097,732 | 3,111,791 | 0.5% |
| Fringe Benefits | 1,211,379 | 1,147,497 | 1,396,904 | 1,446,308 | 3.5% |
| Subtotal Personal Services | 3,795,783 | 3,691,135 | 4,494,636 | 4,558,099 | 1.4% |
| Materials and Services | 479,808 | 350,996 | 381,531 | 341,870 | (10.4%) |
| Administrative Charges | 914,704 | 1,062,562 | 1,083,387 | 1,158,990 | 7.0% |
| Total Requirements | 5,190,295 | 5,104,693 | 5,959,554 | 6,058,959 | 1.7% |
| FTE | 66.00 | 65.00 | 65.00 | 64.00 | (1.5%) |

PROGRAMS

The assessor/tax department budget is allocated to two programs that are shown on the following table:

Summary of Department Programs

| | FY 2005-06 Actual | FY 2006-07 Actual | FY 2007-08 Budget | FY 2008-09 Adopted | +/- % |
|--------------------------------|----------------------|----------------------|----------------------|-----------------------|--------------|
| RESOURCES | 5,190,295 | 5,104,693 | 5,959,554 | 6,058,959 | 1.7% |
| REQUIREMENTS BY PROGRAM | | | | | |
| Admin., Valuation, Cartography | 4,765,705 | 4,624,721 | 5,393,161 | 5,495,277 | 1.9% |
| Tax | 424,590 | 479,972 | 566,393 | 563,682 | -0.5% |
| Total | 5,190,295 | 5,104,693 | 5,959,554 | 6,058,959 | 1.7% |

MARION COUNTY FY2008-09 BUDGET
BY DEPARTMENT
ASSESSOR

Administration, Valuation and Cartography Program

- Develop future long and short-term strategic plans and goals for the Assessor's and Tax Offices
- Annual budgeting and grant preparation
- Provide accurate and timely information to the Board of Commissioners, taxing districts, public support groups and the state legislature
- Provide excellent customer service to both internal customers and the general public
- Maintain accounts payable and receivable, payroll and petty cash
- Maintain all department personnel, appraisal training and educational records
- Intake and processing of subdivision and partition plats and annexations
- Maintain Veteran's and Active Military Service Member Exemptions and Senior and Disabled Citizen's Deferral programs
- Valuation of new construction, reappraisal of existing properties, manufactured structures, specially assessed properties, un-zoned farmland, designated forestland, residential, commercial, industrial, multi-family, personal and exempt properties
- Maintain an inventory of all parcels in the county that reflect boundaries, tax lot or account number, ownership and acreage
- Maintain a system of areas reflecting taxing district boundaries, changes to existing districts or creation of new districts

Department: Assessor

Program: Administration, Valuation and Cartography

Fund: General

| | FY 2005-06 Actual | FY 2006-07 Actual | FY 2007-08 Budget | FY 2008-09 Adopted | +/- % |
|---------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|--------------|
| Resources: | | | | | |
| General Fund | 4,765,705 | 4,624,721 | 5,393,161 | 5,495,277 | 1.9% |
| Total Resources | 4,765,705 | 4,624,721 | 5,393,161 | 5,495,277 | 1.9% |
| Requirements: | | | | | |
| Personal Services: | | | | | |
| Salaries and Wages | 2,439,026 | 2,377,923 | 2,913,695 | 2,923,345 | 0.3% |
| Fringe Benefits | 1,145,386 | 1,073,046 | 1,311,931 | 1,357,918 | 3.5% |
| Subtotal | 3,584,412 | 3,450,969 | 4,225,626 | 4,281,263 | 1.3% |
| Materials and Services | 350,676 | 213,757 | 208,609 | 169,370 | -18.8% |
| Administrative Charges | 830,617 | 959,995 | 958,926 | 1,044,644 | 8.9% |
| Total Requirements | 4,765,705 | 4,624,721 | 5,393,161 | 5,495,277 | 1.9% |
| FTE | 62.00 | 61.00 | 61.00 | 60.00 | -1.6% |

MARION COUNTY FY2008-09 BUDGET
BY DEPARTMENT
ASSESSOR

| | |
|--|-----|
| Program: Administration | |
| Personnel Positions | |
| Title of Position | FTE |
| Assessor/Tax Collector | 1 |
| Chief Deputy Assessor/Tax Collector | 1 |
| Administrative Manager | 1 |
| GIS/Cartographic Supervisor | 1 |
| Appraisal Section Supervisor | 3 |
| Sales Data Analyst I | 1 |
| Property Appraiser, Sr. | 4 |
| Property Appraiser 2 | 19 |
| Data Collector | 3 |
| Personal Property Appraisal Technician | 1 |
| GIS Analyst I | 1 |
| Cartographer/GIS Tech 2 | 1 |
| Cartographer/GIS Tech 1 | 1 |
| Assessment Clerk, Sr. | 5 |
| Assessment Clerk | 14 |
| Department Specialist 4 | 1 |
| Department Specialist 2 | 2 |
| Total FTE | 60 |

Administration, Valuation, and Cartography Program Budget Analysis

The total FTE in this program was reduced by one FTE (property appraiser 2) for FY08-09 as a direct result of the evolution of the organizational structure and streamlining of work processes. Temporary staffing requirements were reduced by 50%, or \$11,000 by cross-training existing personnel to cover peak workflow periods for the commercial appraisal section. The reduction was done at the Budget Committee stage, after recommendation by the assessor and budget officer.

The materials and services category was reduced by \$39,239 from FY07-08, in part due to telecommunications charges being re-allocated from materials and services to administrative charges. There are budget reductions in areas such as office supplies, postage, office equipment maintenance, meals and conferences.

Line item budgeted expenditures in some categories such as employee safety clothing, graphic services (aerial maps) and signs are cyclical. These items were included in the FY07-08 budget, but will not be budgeted for again until FY09-10 or beyond, depending on need and/or availability.

Minor budgetary increases were made to software maintenance to add four new APEX software licenses, public officials bonds for increased bonding fees, training to maintain our aggressive training program, and dues and memberships to cover annual dues required to access the Regional Multiple Listing Service (RMLS) web site, which provides valuable sales and valuation information to our appraisal staff.

MARION COUNTY FY2008-09 BUDGET
BY DEPARTMENT
ASSESSOR

Tax Program

- Maintain records for all financial transactions affecting the tax roll
- Assist the general public, businesses and government agencies by providing information concerning property records or taxes, and to collect tax payments
- Establish and effectuate controls for the safekeeping of daily cash receipts
- Make corrections to the tax roll, as directed by the Assessor/Tax Collector

Department: Assessor

Program: Tax

Fund: General

| | FY 2005-06 Actual | FY 2006-07 Actual | FY 2007-08 Budget | FY 2008-09 Adopted | +/- % |
|---------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|--------------|
| Resources: | | | | | |
| General Fund | 424,590 | 479,972 | 566,393 | 563,682 | -0.5% |
| Total Resources | 424,590 | 479,972 | 566,393 | 563,682 | -0.5% |
| Requirements: | | | | | |
| Personal Services: | | | | | |
| Salaries and Wages | 145,379 | 188,421 | 184,037 | 188,446 | 2.4% |
| Fringe Benefits | 65,992 | 51,745 | 84,973 | 88,390 | 4.0% |
| Subtotal | 211,372 | 240,166 | 269,010 | 276,836 | 2.9% |
| Materials and Services | 129,132 | 137,239 | 172,922 | 172,500 | -0.2% |
| Administrative Charges | 84,086 | 102,567 | 124,461 | 114,346 | -8.1% |
| Total Requirements | 424,590 | 479,972 | 566,393 | 563,682 | -0.5% |
| FTE | 4.00 | 4.00 | 4.00 | 4.00 | 0.0% |

Program: Tax

Personnel Positions

| Title of Position | FTE |
|-----------------------|------|
| Tax Office Supervisor | 1.00 |
| Tax Clerk, Sr. | 1.00 |
| Tax Clerk | 2.00 |
| Total FTE | 4.00 |

Tax Program Budget Analysis

The tax program budget remains essentially status quo for FY08-09. There are no changes in FTE, and a slight overall reduction in materials and services. The sole line item increase was for postage, based on FY07-08 actual expenditures and projected increases due to another proposed postage increase scheduled to take effect in May of 2008. Decreases in budgeted expenditures were in areas such as office supplies, legal services, mileage, conferences and training.

MARION COUNTY FY2008-09 BUDGET
BY DEPARTMENT
ASSESSOR

FUNDS

The assessor/tax department budget is comprised of one fund, which is the general fund.

KEY DEPARTMENT ACCOMPLISHMENTS FY2007-08

- Over the past year, our organizational framework has been examined and reorganized to make the most effective use of current staff and management skills, talents and training. One of our primary goals is to create a more efficient work environment, and to accommodate staffing succession.
- Approximately \$284,500,000 in operating revenues for the many taxing districts in Marion County has been levied, including over \$51,500,000 for the Marion County general fund.
- We continue to serve over 7,000 customers per month with requests, inquiries and assistance in obtaining sales, ownership, valuation and property tax information. Our office also provides help with completing and filing forms for exemptions, deferrals and other programs.
- In March, the assessor's office successfully launched a web site that provides the general public, government and business communities with assessment and tax information for all real property in Marion County. This information is free and available to anyone who has computer and Internet access.
- The tax office, in conjunction with Official Payments Corporation, has received over \$1,748,000 in tax revenues since July, 2007 by allowing taxpayers to pay their bills by phone or online with credit cards or by electronic check. While the majority of taxpayers continue to make their payments by mail, this new feature nonetheless provides an easy, alternative method of payment.
- The cartographic section has processed over 79 subdivisions this fiscal year, representing a 40% average increase over previous years and the second highest number of subdivisions processed within the last 10 years.
- The initial draft of the Assessor/Tax Business Continuity Plan has been developed and submitted.

MARION COUNTY FY2008-09 BUDGET
 BY DEPARTMENT
 ASSESSOR

Resources by Fund Detail

| | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|--------------------|
| Department: Assessors Office | | | | |
| 100 - General Fund | Actual FY 2006 | Actual FY 2007 | Budget FY 2008 | Adopted FY 2009 |
| General Fund | | | | |
| 39301 General Fund Support | 5,190,295 | 5,104,693 | 5,959,554 | 6,058,959 |
| General Fund Total | 5,190,295 | 5,104,693 | 5,959,554 | 6,058,959 |

MARION COUNTY FY2008-09 BUDGET
BY DEPARTMENT
ASSESSOR

Requirements by Fund Detail

| Department: Assessors Office | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|--------------------|
| 100 - General Fund | Actual FY 2006 | Actual FY 2007 | Budget FY 2008 | Adopted FY 2009 |
| Personal Services | | | | |
| Salaries and Wages | | | | |
| 51102 COLA-Budget | 0 | 0 | 19,887 | 0 |
| 51111 Regular Wages | 2,056,450 | 2,043,216 | 2,904,047 | 2,925,909 |
| 51112 Temporary Wages | 11,602 | 2,550 | 0 | 0 |
| 51113 Vacation Pay | 145,801 | 130,817 | 0 | 0 |
| 51114 Sick Pay | 101,521 | 82,625 | 0 | 0 |
| 51115 Holiday Pay | 104,433 | 100,323 | 0 | 0 |
| 51116 Comp Time Pay | 1,262 | 1,314 | 0 | 0 |
| 51121 Compensation Credits | 156,203 | 161,887 | 168,798 | 179,939 |
| 51124 Leave Payoff | 2,625 | 19,820 | 0 | 5,943 |
| 51141 Straight Pay | 1,508 | 0 | 0 | 0 |
| 51142 Premium Pay | 3,001 | 1,087 | 5,000 | 0 |
| Salaries and Wages Total | 2,584,405 | 2,543,638 | 3,097,732 | 3,111,791 |
| Fringe Benefits | | | | |
| 51211 PERS | 267,032 | 214,048 | 245,829 | 248,468 |
| 51212 401(k) | 12,848 | 14,162 | 19,125 | 20,145 |
| 51213 PERS Debt Service | 109,407 | 80,768 | 122,917 | 139,755 |
| 51220 FICA | 196,159 | 192,601 | 232,413 | 234,896 |
| 51231 Medical Insurance | 533,092 | 545,556 | 666,120 | 685,928 |
| 51232 Dental Insurance | 63,804 | 63,144 | 76,830 | 80,520 |
| 51233 Life Insurance | 8,107 | 7,907 | 7,743 | 10,066 |
| 51234 Disability Insurance | 7,425 | 7,222 | 11,429 | 11,928 |
| 51240 Unemployment | 10,390 | 10,229 | 12,288 | 12,426 |
| 51252 WC-Hourly Rate | 1,639 | 1,431 | 2,210 | 2,176 |
| 51260 Wellness | 992 | 2,341 | 0 | 0 |
| 51261 EAP | 483 | 1,489 | 0 | 0 |
| 51270 County HSA Contributions | 0 | 6,600 | 0 | 0 |
| Fringe Benefits Total | 1,211,379 | 1,147,497 | 1,396,904 | 1,446,308 |
| Personal Services Total | 3,795,783 | 3,691,135 | 4,494,636 | 4,558,099 |
| Materials and Services | | | | |
| 52101 Office Supplies | 20,898 | 29,624 | 36,638 | 32,000 |
| 52119 Magazines & Publications | 781 | 736 | 500 | 500 |
| 52120 Newspapers | 463 | 488 | 500 | 500 |
| 52121 Gasoline | 20 | 0 | 0 | 0 |
| 52206 Sign Materials | 0 | 989 | 500 | 0 |
| 52215 Small Office Equipment | 1,420 | 11,580 | 8,792 | 8,000 |
| 52216 Small Departmental Equipment | 0 | 134 | 0 | 0 |
| 52217 Computer Equipment (<\$5,000) | 7,823 | 0 | 211 | 0 |
| 52218 Software | 0 | 407 | 1,335 | 1,000 |
| 52220 Misc. Materials | 206 | 0 | 0 | 0 |
| 52301 Telephones | 21,456 | 20,036 | 170 | 0 |

MARION COUNTY FY2008-09 BUDGET
BY DEPARTMENT
ASSESSOR

Requirements by Fund Detail

| Department: Assessors Office | | | | |
|--|----------------|----------------|----------------|----------------|
| | Actual | Actual | Budget | Adopted |
| 100 - General Fund | FY2006 | FY 2007 | FY 2008 | FY 2009 |
| 52305 Postage | 57,199 | 65,950 | 74,500 | 76,000 |
| 52308 Telecomm Charges | 0 | 0 | 21,249 | 0 |
| 52503 Legal Services | 35,457 | 500 | 1,000 | 500 |
| 52544 Printing Services | 28,561 | 18,479 | 35,000 | 35,000 |
| 52545 Advertising | 0 | 11,139 | 11,750 | 11,750 |
| 52551 Graphic Services | 289 | 0 | 4,690 | 0 |
| 52565 Employment Agencies | 8,319 | 0 | 0 | 0 |
| 52582 Shredding Services | 0 | 0 | 69 | 0 |
| 52589 Temporary Staffing-external | 0 | 81,876 | 37,000 | 26,000 |
| 52599 Miscellaneous Contractual | 120,998 | 4,500 | 10,000 | 10,000 |
| 52601 Maint - Office Equipment | 2,176 | 1,995 | 5,750 | 4,250 |
| 52602 Maint - Vehicle | 462 | 0 | 0 | 0 |
| 52605 Maint - Building & Grounds | 1,768 | 1,771 | 723 | 0 |
| 52606 Maint - Building Remodels | 0 | 3,939 | 0 | 0 |
| 52610 Maint - Software | 84,597 | 0 | 4,500 | 6,470 |
| 52701 Vehicle Rental | 0 | 10 | 10 | 0 |
| 52704 Equipment Rental | 13,945 | 11,452 | 19,444 | 19,500 |
| 52721 Motor Pool Mileage | 0 | 0 | 0 | 400 |
| 52821 Public Officials Bonds | 500 | 2,100 | 500 | 3,000 |
| 52911 Mileage-Employee | 33,699 | 35,253 | 40,250 | 40,200 |
| 52913 Meals | 646 | 1,861 | 3,600 | 3,300 |
| 52914 Lodging | 969 | 5,289 | 5,500 | 5,500 |
| 52922 Conferences | 3,211 | 1,937 | 5,500 | 4,450 |
| 52923 Training | 4,418 | 13,660 | 14,500 | 16,000 |
| 52930 Dues and Memberships | 870 | 1,004 | 1,050 | 1,650 |
| 52941 Safety Clothing | 0 | 0 | 500 | 0 |
| 52965 Pre-Employment Investigations | 315 | 545 | 500 | 500 |
| 52988 Recording Charges | 28,342 | 23,350 | 35,000 | 35,000 |
| 52991 Awards And Recognition | 0 | 390 | 300 | 400 |
| Materials and Services Total | 479,808 | 350,996 | 381,531 | 341,870 |
| Administrative Charges | | | | |
| 60100 Board of Commissioners | 61,711 | 55,730 | 57,708 | 45,058 |
| 60110 Governing Body Allocation | 0 | 0 | 0 | 19,865 |
| 60200 Business Services Allocation | 36,760 | 26,294 | 29,904 | 0 |
| 60250 Risk Management Allocation | 36,729 | 32,394 | 38,271 | 27,677 |
| 60260 Liability Insurance Allocation | 59,500 | 73,300 | 73,000 | 68,900 |
| 60270 Workers Comp Insurance | 17,100 | 20,100 | 24,200 | 26,000 |
| 60300 Human Resources Allocation | 66,789 | 58,564 | 67,667 | 93,620 |
| 60350 Facilities Management Allocation | 57,170 | 57,616 | 65,421 | 79,253 |
| 60351 Department Parking Allocation | 18,150 | 17,820 | 18,480 | 18,480 |
| 60352 Custodial Charges | 33,907 | 32,480 | 39,158 | 46,891 |
| 60353 Courier | 3,271 | 3,189 | 3,333 | 3,883 |
| 60354 Utilities Allocation | 47,017 | 49,383 | 49,941 | 49,238 |
| 60400 Financial Services Allocation | 31,559 | 30,188 | 34,313 | 56,544 |

MARION COUNTY FY2008-09 BUDGET
BY DEPARTMENT
ASSESSOR

Requirements by Fund Detail

| Department: Assessors Office | | | | |
|-------------------------------------|------------------|-------------------|-------------------|--------------------|
| 100 - General Fund | Actual FY2006 | Actual FY 2007 | Budget FY 2008 | Adopted FY 2009 |
| 60410 Legal Services | 55,743 | 67,450 | 74,553 | 70,120 |
| 60450 Information Technology | 238,905 | 222,369 | 206,491 | 206,716 |
| 60451 Information Technology Direct | 127,589 | 292,955 | 278,727 | 292,910 |
| 60452 FIMS Allocation | 22,804 | 22,730 | 22,220 | 29,914 |
| 60453 Telecommunications Allocation | 0 | 0 | 0 | 23,921 |
| Administrative Charges Total | 914,704 | 1,062,562 | 1,083,387 | 1,158,990 |
| Assessors Office Grand Total | 5,190,295 | 5,104,693 | 5,959,554 | 6,058,959 |

MARION COUNTY FY2008-09 BUDGET
BY DEPARTMENT
ASSESSOR

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