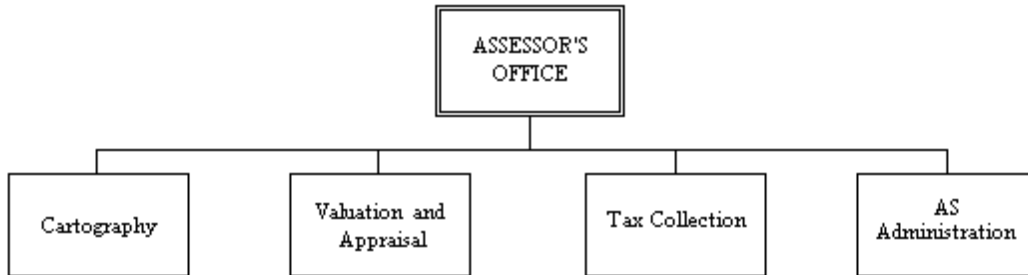


MARION COUNTY FY 2012-13 BUDGET  
BY DEPARTMENT  
ASSESSOR'S OFFICE

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## ASSESSOR'S OFFICE



### MISSION STATEMENT

Assesses, collects and distributes tax revenue while providing accurate information to the citizens of Marion County.

### GOALS AND OBJECTIVES

- Goal 1 Customer Service - Proudly serve the citizens and customers of Marion County in a friendly, professional, ethical and efficient manner.
- Objective 1 Solicit feedback from our customers regarding the quality of service we provide.
  - Objective 2 Provide ongoing staff coaching and development in delivering high quality customer service.
  - Objective 3 Create and actively promote useful informational tools that are readily accessible by our customers, such as the Assessor's Property Records web site.
  - Objective 4 Meet with members of the business community, taxing districts, government agencies and citizens to discuss tax issues that have a direct impact on businesses, public services and private home ownership.
- Goal 2 Stewardship - Maintain a hierarchy of internal financial controls and supervisory oversight to ensure accountability and prudent management of public funds.
- Objective 1 Support employee proposals for cost saving measures, both department and countywide.
  - Objective 2 Review all vacant positions for current business requirements; cross-train existing staff where appropriate, use county volunteer services when possible for limited duration assignments.
  - Objective 3 Encourage well planned and fewer recurring field visits for appraisal staff.
  - Objective 4 Identify and utilize less costly alternatives to products or services used to conduct business.

MARION COUNTY FY 2012-13 BUDGET  
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- Goal 3      Efficiency - Minimize the costs of property assessment and tax collection through operational and procedural efficiencies, while maximizing the generation of revenues distributed to taxing districts.
- Objective 1      Develop and sustain sound assessment values by maintaining a modern, computerized inventory database that accurately reflects the value of all properties in Marion County.
- Objective 2      Continually evaluate and implement methods that increase efficiency in gathering, processing, and analyzing data by taking advantage of new technologies, staff ingenuity, and creativity.
- Objective 3      Promote equity in the property tax system by ensuring that values are correctly placed on the rolls, so that no one individual or entity pays either excess or insufficient taxes.
- Objective 4      Invest in staff training at all levels to build a solid foundation of expertise and talent that is a reliable resource for customers and colleagues alike.

**DEPARTMENT OVERVIEW**

The Assessor, who is elected to a four-year term by the voters of Marion County, heads the department. The Assessor's 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 and rural/farm specially assessed properties. This office reviews and certifies all local operating budgets for 438 districts and special districts. These districts in turn provide vital services to all citizens of Marion County.

A number of exemption programs mandated by statute are administered. Exemptions include the following designations: veterans, active duty military service member, historical, enterprise zone, and non-profit entities. There are approximately 150 separate property tax programs, half of which are administered on an annual basis. The Assessor's Office also 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.

Use of the recalculation method of mass appraisal is used to annually create value models from market information for various types of property. Property data is formatted into the automated system, and the calculated values are then applied to the corresponding property types. Each year, a market value is determined for approximately 80% of Marion County properties using the recalculation method. In conjunction with recalculation, appraisal staff performs site visits during annual cycle work. Property inspections help to ensure that records are as accurate as possible by noting any additions or demolitions to structures.

Each appraiser is assigned a specific geographical location within the county known as a franchise area. Appraisers are responsible for most of the tasks required to maintain value in their area. These tasks include adding and deleting improvement value, appeals, appraisal, sales verification, special assessment compliance, and establishing land values. The Assessor's Office is in compliance with the requirements of maintaining property values at 100% of their real market value. The statistical measurements of quality, as established by administrative rule and monitored by the Oregon Department of Revenue, are met.

MARION COUNTY FY 2012-13 BUDGET  
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ASSESSOR'S OFFICE

<i>Resource and Requirement Summary</i>					
Assessor's Office	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 ADOPTED	+/- %
<b>RESOURCES</b>					
General Fund Transfers	5,370,251	5,229,789	5,587,726	5,734,401	2.62%
<b>TOTAL RESOURCES</b>	<b>5,370,251</b>	<b>5,229,789</b>	<b>5,587,726</b>	<b>5,734,401</b>	<b>2.62%</b>
<b>REQUIREMENTS</b>					
Personnel Services					
Salaries and Wages	2,596,284	2,558,198	2,654,246	2,621,074	-1.25%
Fringe Benefits	1,329,966	1,337,357	1,489,881	1,574,855	5.70%
Total Personnel Services	<b>3,926,250</b>	<b>3,895,555</b>	<b>4,144,127</b>	<b>4,195,929</b>	<b>1.25%</b>
Materials and Services					
Supplies	23,066	25,187	24,800	27,300	10.08%
Materials	10,846	15,528	11,642	9,700	-16.68%
Communications	92,315	81,796	200	2,715	1,257.50%
Utilities	0	0	31,414	29,987	-4.54%
Contracted Services	75,334	105,798	149,315	149,880	0.38%
Repairs and Maintenance	39,065	12,090	5,475	4,075	-25.57%
Rentals	34,432	26,846	169,585	170,981	0.82%
Insurance	2,500	4,250	2,500	2,500	0.00%
Miscellaneous	75,664	87,265	100,205	95,845	-4.35%
Total Materials and Services	<b>353,223</b>	<b>358,760</b>	<b>495,136</b>	<b>492,983</b>	<b>-0.43%</b>
Administrative Charges	1,090,778	975,474	948,463	1,045,489	10.23%
<b>TOTAL REQUIREMENTS</b>	<b>5,370,251</b>	<b>5,229,789</b>	<b>5,587,726</b>	<b>5,734,401</b>	<b>2.62%</b>
<b>FTE</b>	56.00	56.00	52.10	50.70	-2.7%

MARION COUNTY FY 2012-13 BUDGET  
 BY DEPARTMENT  
 ASSESSOR'S OFFICE

**PROGRAMS**

The Assessor's Office budget is allocated to four programs that are shown on the following table:

**Summary of Programs**

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 2012-13 ADOPTED	+/- %
<b>RESOURCES</b>					
AS Administration	1,742,739	973,304	932,917	1,055,587	13.15%
Tax Collection	536,084	702,357	778,217	812,891	4.46%
Cartography	609,248	765,203	820,058	854,521	4.20%
Valuation and Appraisal	2,482,180	2,788,925	3,056,534	3,011,402	-1.48%
<b>TOTAL RESOURCES</b>	<b>5,370,251</b>	<b>5,229,789</b>	<b>5,587,726</b>	<b>5,734,401</b>	<b>2.62%</b>
<b>REQUIREMENTS</b>					
AS Administration	1,742,739	973,304	932,917	1,055,587	13.15%
Tax Collection	536,084	702,357	778,217	812,891	4.46%
Cartography	609,248	765,203	820,058	854,521	4.20%
Valuation and Appraisal	2,482,180	2,788,925	3,056,534	3,011,402	-1.48%
<b>TOTAL REQUIREMENTS</b>	<b>5,370,251</b>	<b>5,229,789</b>	<b>5,587,726</b>	<b>5,734,401</b>	<b>2.62%</b>

MARION COUNTY FY 2012-13 BUDGET  
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ASSESSOR'S OFFICE

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**AS Administration Program**

- Develops future long and short-term strategic plans and goals.
- Performs annual budgeting and grant preparation.
- Provides accurate and timely information to the Board of Commissioners, taxing districts, public support groups and the state legislature.
- Provides excellent customer service to internal customers, businesses, government agencies and the general public.
- Maintains accounts payable and receivable, payroll, and petty cash.
- Maintains all department personnel, appraisal certification, and educational records.
- Maintains Veteran's and Active Duty Military Service Member Exemptions and Senior and Disabled Citizen's Deferral programs.
- Processes title transfers for manufactured structures.

MARION COUNTY FY 2012-13 BUDGET  
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ASSESSOR'S OFFICE

**Program Summary**

Assessor's Office

Program: AS Administration

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 ADOPTED	+/- %
<b>RESOURCES</b>					
General Fund Transfers	1,742,739	973,304	932,917	1,055,587	13.15%
<b>TOTAL RESOURCES</b>	<b>1,742,739</b>	<b>973,304</b>	<b>932,917</b>	<b>1,055,587</b>	<b>13.15%</b>
<b>REQUIREMENTS</b>					
Personnel Services					
Salaries and Wages	426,257	418,779	390,679	442,906	13.37%
Fringe Benefits	216,299	216,565	214,822	260,622	21.32%
<b>Total Personnel Services</b>	<b>642,556</b>	<b>635,345</b>	<b>605,501</b>	<b>703,528</b>	<b>16.19%</b>
Materials and Services					
Supplies	12,959	11,603	12,650	12,650	0.00%
Materials	6,044	9,830	2,200	1,700	-22.73%
Communications	10,120	9,593	200	806	303.00%
Utilities	0	0	7,855	7,505	-4.46%
Contracted Services	22,962	35,379	14,600	14,575	-0.17%
Repairs and Maintenance	35,090	8,697	725	775	6.90%
Rentals	19,776	4,402	40,096	42,135	5.09%
Insurance	2,500	4,250	2,000	2,000	0.00%
Miscellaneous	7,495	10,332	9,960	8,540	-14.26%
<b>Total Materials and Services</b>	<b>116,945</b>	<b>94,088</b>	<b>90,286</b>	<b>90,686</b>	<b>0.44%</b>
Administrative Charges	983,239	243,871	237,130	261,373	10.22%
<b>TOTAL REQUIREMENTS</b>	<b>1,742,739</b>	<b>973,304</b>	<b>932,917</b>	<b>1,055,587</b>	<b>13.15%</b>
<b>FTE</b>	7.50	8.00	7.10	7.70	8.5%

**FTE By Position Title By Program**

<b>Program: AS Administration</b>	
<b>Position Title</b>	<b>FTE</b>
Assessment Clerk	3.00
Assessment Clerk Sr	1.00
Assessor	0.70
Assessor's Administrative Manager	1.00
Chief Deputy Assessor/Tax Collector	1.00
Department Specialist 4	1.00
<b>Program AS Administration FTE Total:</b>	<b>7.70</b>

MARION COUNTY FY 2012-13 BUDGET  
BY DEPARTMENT  
ASSESSOR'S OFFICE

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**AS Administration Program Budget Justification**

RESOURCES

The Assessor's Administration Program is funded entirely by the General Fund.

REQUIREMENTS

FTE

The Administration Program has 7.70 FTE positions budgeted for FY12-13. Under normal circumstances, the position of Assessor would be budgeted at a full 1.00 FTE. However, this position will be vacant until the General Election takes place in November 2012. The FTE allocation for this position was adjusted from 0.10 to 0.70 to reflect the period of continued vacancy from July 1 until the new Assessor is officially sworn in or appointed to the position by the Board of Commissioners.

Personnel Services

The Administration Personnel Services budget increased by \$104,467 or 17.25%. This increase is primarily due to an additional 60% of the Assessor's annual salary and benefits being budgeted for FY 12-13 above and beyond the 0.10 FTE budgeted for FY 11-12, which offset the salary adjustment for the Chief Deputy Assessor working out of class. The increase also includes normal Personnel Services increases attributed to step increases and fringe benefit cost increases.

Materials and Services

There are no significant increases in the Materials and Services budget for this program. Reductions were taken in Materials, Utilities, Contracted Services and Miscellaneous. Minor increases were allocated to Repairs and Maintenance for annual software maintenance fees. Rentals was increased for a portion of county parking, previously budgeted to the Valuation and Appraisal program. Communications increased for office phone service, which had not been budgeted to Materials and Services in the preceding fiscal year.

Administrative Charges

Administrative Charges for all internal county core services increased slightly less than 3%. However, department Administrative Charges for the Assessor's Office increased 10.22% overall for FY 12-13. The increase is primarily attributed to increased Information Technology charges for software maintenance fees for our current assessment and taxation software and costs associated with our Assessment and Taxation (A&T) software conversion project. Charges for Legal Counsel have also increased substantially due to an increase in the number of Magistrate appeals processed by our office. These appeals are often quite complex, requiring expert legal advice to mitigate unsubstantiated reductions in property values and subsequent revenue loss to districts.

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Not Applicable

MARION COUNTY FY 2012-13 BUDGET  
BY DEPARTMENT  
ASSESSOR'S OFFICE

**Tax Collection Program**

- Maintains records for all financial transactions affecting the tax roll.
- Collects property taxes.
- Assists the general public, businesses, and government agencies by providing information concerning property records or taxes.
- Establishes and implements controls for the safekeeping of daily cash receipts.
- Makes corrections to the tax roll, as directed by the Assessor/Tax Collector.

**Program Summary**

Assessor's Office

Program: Tax Collection

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 ADOPTED	+/- %
<b>RESOURCES</b>					
General Fund Transfers	536,084	702,357	778,217	812,891	4.46%
<b>TOTAL RESOURCES</b>	<b>536,084</b>	<b>702,357</b>	<b>778,217</b>	<b>812,891</b>	<b>4.46%</b>
<b>REQUIREMENTS</b>					
Personnel Services					
Salaries and Wages	179,254	187,147	196,843	198,622	0.90%
Fringe Benefits	93,369	98,354	114,857	123,823	7.81%
Total Personnel Services	<b>272,623</b>	<b>285,500</b>	<b>311,700</b>	<b>322,445</b>	<b>3.45%</b>
Materials and Services					
Supplies	1,027	1,426	3,000	3,500	16.67%
Materials	1,154	3,563	5,000	2,000	-60.00%
Communications	55,426	48,869	0	703	n.a.
Utilities	0	0	7,853	7,494	-4.57%
Contracted Services	50,058	70,368	130,050	130,000	-0.04%
Repairs and Maintenance	617	258	500	300	-40.00%
Rentals	2,805	1,782	36,753	37,132	1.03%
Insurance	0	0	500	500	0.00%
Miscellaneous	44,835	46,723	45,750	47,445	3.70%
Total Materials and Services	<b>155,922</b>	<b>172,989</b>	<b>229,406</b>	<b>229,074</b>	<b>-0.14%</b>
Administrative Charges	107,539	243,868	237,111	261,372	10.23%
<b>TOTAL REQUIREMENTS</b>	<b>536,084</b>	<b>702,357</b>	<b>778,217</b>	<b>812,891</b>	<b>4.46%</b>
<b>FTE</b>	4.00	4.00	4.00	4.00	0.0%



MARION COUNTY FY 2012-13 BUDGET  
BY DEPARTMENT  
ASSESSOR'S OFFICE

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**FTE By Position Title By Program**

<b>Program: Tax Collection</b>	
<b>Position Title</b>	<b>FTE</b>
Tax Clerk	2.00
Tax Clerk Sr	1.00
Tax Office Supervisor	1.00
<b>Program Tax Collection FTE Total:</b>	<b>4.00</b>

MARION COUNTY FY 2012-13 BUDGET  
BY DEPARTMENT  
ASSESSOR'S OFFICE

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**Tax Collection Program Budget Justification**

RESOURCES

The Tax Collection Program is funded entirely by the General Fund.

REQUIREMENTS

FTE

Staffing for the Tax Collection Program remains unchanged at 4.00 FTE. In addition to regular staff, four additional temporary employees from an external staffing agency are hired each year for an approximate two month duration to provide backup support during tax season.

Personnel Services

Personnel Services increased by \$10,745 or 3.45%. These figures represent normal Personnel Services increases attributed to step increases and fringe benefit cost increases included in the FY 12-13 Personnel Services expenditures.

Materials and Services

There are no significant changes to the Tax Collection Program Materials and Services budget for FY 12-13.

Administrative Charges

Administrative Charges for all internal county core services increased slightly less than 3%. However, department Administrative Charges for the Assessor's Office increased 10.23% overall for FY 12-13. The increase is primarily attributed to increased Information Technology charges for software maintenance fees for our current assessment and taxation software and costs associated with our A&T software conversion project.

Charges for Legal Counsel have also increased substantially due to an increase in the number of Magistrate appeals processed by our office. These appeals are often quite complex, requiring expert legal advice to mitigate unsubstantiated reductions in property values and subsequent revenue loss to districts.

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Not applicable

MARION COUNTY FY 2012-13 BUDGET  
BY DEPARTMENT  
ASSESSOR'S OFFICE

**Cartography Program**

- Performs intake and processing of subdivision and partition plats and annexations.
- Maintains an inventory of all parcels in the county that reflect boundaries, tax lot or account number, ownership, and acreage.
- Maintains a system of areas reflecting taxing district boundaries, changes to existing districts, or creation of new districts.
- Provides management and oversight of suppressed ownership program, per statutory requirements.

**Program Summary**

Assessor's Office

Program: Cartography

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 ADOPTED	+/- %
<b>RESOURCES</b>					
General Fund Transfers	609,248	765,203	820,058	854,521	4.20%
<b>TOTAL RESOURCES</b>	<b>609,248</b>	<b>765,203</b>	<b>820,058</b>	<b>854,521</b>	<b>4.20%</b>
<b>REQUIREMENTS</b>					
Personnel Services					
Salaries and Wages	396,405	328,936	329,518	324,668	-1.47%
Fringe Benefits	200,422	181,217	195,733	208,157	6.35%
<b>Total Personnel Services</b>	<b>596,827</b>	<b>510,153</b>	<b>525,251</b>	<b>532,825</b>	<b>1.44%</b>
Materials and Services					
Supplies	1,406	2,616	5,000	5,000	0.00%
Materials	2,811	0	1,000	2,000	100.00%
Communications	0	0	0	603	n.a.
Utilities	0	0	7,853	7,494	-4.57%
Contracted Services	0	0	155	155	0.00%
Repairs and Maintenance	533	650	750	500	-33.33%
Rentals	7,017	7,020	39,323	39,842	1.32%
Miscellaneous	654	896	3,615	4,730	30.84%
<b>Total Materials and Services</b>	<b>12,421</b>	<b>11,182</b>	<b>57,696</b>	<b>60,324</b>	<b>4.55%</b>
Administrative Charges	0	243,868	237,111	261,372	10.23%
<b>TOTAL REQUIREMENTS</b>	<b>609,248</b>	<b>765,203</b>	<b>820,058</b>	<b>854,521</b>	<b>4.20%</b>
<b>FTE</b>	<b>9.00</b>	<b>9.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.0%</b>

MARION COUNTY FY 2012-13 BUDGET  
BY DEPARTMENT  
ASSESSOR'S OFFICE

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**FTE By Position Title By Program**

<b>Program: Cartography</b>	
<b>Position Title</b>	<b>FTE</b>
Cartographer/GIS Tech 2	2.00
Deed Clerk	4.00
GIS/Cartographic Supervisor	1.00
<b>Program Cartography FTE Total:</b>	<b>7.00</b>

MARION COUNTY FY 2012-13 BUDGET  
BY DEPARTMENT  
ASSESSOR'S OFFICE

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**Cartography Program Budget Justification**

RESOURCES

The Cartography Program is funded entirely by the General Fund.

REQUIREMENTS

FTE

There are 7.00 FTE in the Cartography Program. A Senior Assessment Clerk position was changed to an Assessment Clerk classification. All Assessment Clerk positions were reclassified to Deed Clerks to absorb the additional responsibilities of the Senior Assessment Clerk position, as well as to distinguish the specific skill and experience requirements from other less technical clerical positions in the office. Although the new classification increased the annual salaries of the existing clerical staff in this program by approximately 5% to compensate for these additional responsibilities, salaries and wages were reduced in the Cartography Program by 1.47% overall.

Personnel Services

Personnel Services increased by \$7,574 or 1.44%. The savings realized from the reclassification of the Senior Assessment Clerk position was offset somewhat by normal personnel cost increases attributed to step increases, fringe benefit increases and the 5% salary adjustment for reclassified clerical staff from Assessment Clerks to Deed Clerks.

Materials and Services

Materials and Services increased by \$2,628 or 4.55%. Miscellaneous shows an increase of \$1,500 for training, but is partially offset by reductions in other accounts within the category. Materials has increased by \$1,000 due to scheduled replacement of task chairs beyond useful life. Office phone service was budgeted to Communications as a separate account this year. All other categories in this program either decreased or show nominal increases.

Administrative Charges

Administrative Charges for all internal county core services increased slightly less than 3%. However, department Administrative Charges for the Assessor's Office increased 10.23% overall for FY 12-13. The increase is primarily attributed to increased Information Technology charges for software maintenance fees for our current assessment and taxation software and costs associated with our A&T software conversion project.

Charges for Legal Counsel have also increased substantially due to an increase in the number of Magistrate appeals processed by our office. These appeals are often quite complex, requiring expert legal advice to mitigate unsubstantiated reductions in property values and subsequent revenue loss to districts.

Transfers Out

Not Applicable

Contingency

Not applicable

Other

Not applicable

MARION COUNTY FY 2012-13 BUDGET  
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**Valuation and Appraisal Program**

- Provides 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.
- Responds to taxpayer inquiries regarding property valuation methods, records of inventory, and exemption qualifications.
- Verifies property sales information for use in establishing value.

**Program Summary**

Assessor's Office

Program: Valuation and Appraisal

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 12-13 ADOPTED	+/- %
<b>RESOURCES</b>					
General Fund Transfers	2,482,180	2,788,925	3,056,534	3,011,402	-1.48%
<b>TOTAL RESOURCES</b>	<b>2,482,180</b>	<b>2,788,925</b>	<b>3,056,534</b>	<b>3,011,402</b>	<b>-1.48%</b>
<b>REQUIREMENTS</b>					
Personnel Services					
Salaries and Wages	1,594,368	1,623,336	1,737,206	1,654,878	-4.74%
Fringe Benefits	819,876	841,221	964,469	982,253	1.84%
Total Personnel Services	<b>2,414,244</b>	<b>2,464,557</b>	<b>2,701,675</b>	<b>2,637,131</b>	<b>-2.39%</b>
Materials and Services					
Supplies	7,674	9,541	4,150	6,150	48.19%
Materials	838	2,135	3,442	4,000	16.21%
Communications	26,770	23,334	0	603	n.a.
Utilities	0	0	7,853	7,494	-4.57%
Contracted Services	2,315	50	4,510	5,150	14.19%
Repairs and Maintenance	2,824	2,485	3,500	2,500	-28.57%
Rentals	4,835	13,642	53,413	51,872	-2.89%
Miscellaneous	22,681	29,313	40,880	35,130	-14.07%
Total Materials and Services	<b>67,936</b>	<b>80,500</b>	<b>117,748</b>	<b>112,899</b>	<b>-4.12%</b>
Administrative Charges	0	243,868	237,111	261,372	10.23%
<b>TOTAL REQUIREMENTS</b>	<b>2,482,180</b>	<b>2,788,925</b>	<b>3,056,534</b>	<b>3,011,402</b>	<b>-1.48%</b>
<b>FTE</b>	35.50	35.00	34.00	32.00	-5.9%

MARION COUNTY FY 2012-13 BUDGET  
 BY DEPARTMENT  
 ASSESSOR'S OFFICE

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**FTE By Position Title By Program**

<b>Program: Valuation and Appraisal</b>	
<b>Position Title</b>	<b>FTE</b>
Appraisal Section Supervisor	3.00
Assessment Clerk	3.00
Assessment Clerk Sr	3.00
Data Collector	1.00
Personal Property Appraisal Tech	3.00
Property Appraiser 2	13.00
Property Appraiser Sr	4.00
Sales Data Analyst 2	1.00
Sales Data Analyst 3	1.00
<b>Program Valuation and Appraisal FTE Total:</b>	<b>32.00</b>

MARION COUNTY FY 2012-13 BUDGET  
BY DEPARTMENT  
ASSESSOR'S OFFICE

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**Valuation and Appraisal Program Budget Justification**

RESOURCES

The Valuation and Appraisal Program is funded entirely by the General Fund.

REQUIREMENTS

FTE

There is a total of 32.00 FTE for the Valuation and Appraisal Program, representing an overall reduction of 2.00 FTE from FY 11-12. Two Assessment Clerk positions were eliminated through one attrition and one transfer to a vacant Deed Clerk position in the Cartography program. Additionally, two Assessment Clerks were reclassified as Personal Property Appraisal Techs to more appropriately align with assigned duties and provide the greatest benefit to the program.

Personnel Services

The total Personnel Services budget for the Valuation and Appraisal Program decreased by \$64,544 or 2.39%. Although there were the normal increases overall for step increases and fringe benefit costs, these increases were offset by the reduction in total FTE for the program.

Materials and Services

Materials and Services shows a decrease of \$4,849 or 4.12%. Reductions were taken in Utilities, Repairs and Maintenance, Rentals, and Miscellaneous. A notable increase was made to field supplies in the Supplies category for appraisal safety vests, as well as minor increases in Materials, Communications, and Contracted Services.

Administrative Charges

Administrative Charges for all internal county core services increased slightly less than 3%. However, department Administrative Charges for the Assessor's Office increased 10.8% overall for FY 12-13. The increase is primarily attributed to increased Information Technology charges for software maintenance fees for our current assessment and taxation software and costs associated with our A&T software conversion project.

Charges for Legal Counsel have also increased substantially due to an increase in the number of Magistrate appeals processed by our office. These appeals are often quite complex, requiring expert legal advice to mitigate unsubstantiated reductions in property values and subsequent revenue loss to districts.

Transfers Out

Not Applicable

Contingency

Not Applicable

Other

Not Applicable



MARION COUNTY FY 2012-13 BUDGET  
 BY DEPARTMENT  
 ASSESSOR'S OFFICE

**FUNDS**

The Assessor's Office budget is comprised of one fund, which is the General Fund.

*Department Budget by Fund*

Fund Name	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 BUDGET	FY 2012-13 ADOPTED	% of Total
<b>RESOURCES</b>					
FND 100 General Fund	5,370,251	5,229,789	5,587,726	5,734,401	100.00%
<b>TOTAL RESOURCES</b>	<b>5,370,251</b>	<b>5,229,789</b>	<b>5,587,726</b>	<b>5,734,401</b>	<b>100.0%</b>
<b>REQUIREMENTS</b>					
FND 100 General Fund	5,370,251	5,229,789	5,587,726	5,734,401	100.00%
<b>TOTAL REQUIREMENTS</b>	<b>5,370,251</b>	<b>5,229,789</b>	<b>5,587,726</b>	<b>5,734,401</b>	<b>100.0%</b>

MARION COUNTY FY 2012-13 BUDGET  
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**KEY DEPARTMENT ACCOMPLISHMENTS**

- Over \$328,000,000 in operating revenues for the many taxing districts in Marion County had been levied, providing over \$58,000,000 for the Marion County General Fund.
- The Assessor's website currently averages approximately 270 visits per day, with as many as 500 visits per day during the period when property tax statements are mailed and become due. Website visits have increased 10% over the previous year, with 98,951 visits recorded between January 1 and December 31, 2011. Enhancements to the site continue on an ongoing basis, offering the public access to assessment and tax information. Our property records website also experienced an increase of 10% over 2010 totals, with 199,173 visits recorded. The ability of the public to access this information electronically has significantly reduced the number of telephone calls and walk-in traffic in our office, allowing us to keep staffing levels in our administration section to a minimum.
- Our Cartography Program received a grant from the Oregon Department of Revenue ORMAP project again this year. After completing the remapping of tax lots in the Silverton area last year, we are currently working in cooperation with the Marion County Surveyor's Office in locating control points and remapping approximately 2100 tax lots in the Jefferson and Hubbard project areas. The nature of the project is to reconcile cadastral mapping data between the cities of Jefferson and Hubbard with Marion County. Cadastral maps are used to indicate property ownership and boundary information.
- A major document scanning project continues in our Cartography section. Thousands of deeds documenting property ownership changes from the early 1900's through 1998 are archived in paper form in our office. Once scanned, these documents will be archived electronically and will be readily available for research purposes for both customers and staff.
- Assessment Clerks have completed an additional 19,000 diagrams this past year for an ongoing project which entails converting over 100,000 hand-drawn property improvement sketches into digitized format. This project is now approximately 72% complete, with just over 72,000 images created and scanned. Once a sketch is converted to electronic format, it is placed into our electronic records and posted to the corresponding property account on our web site. On our site, users can find not only a "footprint" of improvements, but also photographic images and inventory information.
- The acquisition and installation of a new assessment and taxation software system has moved forward through the contract negotiation process, culminating in a signed contract with our new software vendor in November, 2011. We are now in the beginning of a multi-phase process of extracting data from our current system and converting it to the new software format. There will be intensive staff training on the new system, and once all converted data is determined to be complete and free of errors, we will "go live" with the new software. This acquisition will create greater accuracy, efficiency and productivity for the Assessor's Office.

MARION COUNTY FY 2012-13 BUDGET  
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**KEY INDICATORS**

**# 1: Added Value to Assessment Rolls**

**Definition and Purpose**

With the advent of Measure 50, the growth in taxable value, known as assessed value (AV), is calculated in two ways. One is by a three percent annual growth tied to a base value established in 1997, the year Measure 50 was implemented. The second is added value as a result of the creation of new accounts as well as added taxable property value, such as new buildings and structures with improvements in excess of \$10,000 per year, or \$25,000 over a 5-year period. Also included are industrial equipment, business personal property, and utility value.

Under Measure 50 guidelines, if the real market value of a property is greater than the base value or "maximum assessed value" (MAV) annual 3% growth, the taxable assessed value will continue to grow by 3%. Newly created accounts and improvements added to accounts are defined as "exceptions," as it is an exception to an account's value increasing by 3%. Added value is initially placed on the rolls as real market value (RMV), then is further modified by a ratio to express the relationship between the real market value and the assessed value of existing property within the county. This modified value is added assessed value, the value that is used to calculate property taxes.

**Significance**

There has been legitimate concern expressed by taxpayers in the recent past about why, in general, their property values have declined yet their property taxes continue to increase. To facilitate the Marion County strategic priority Goal #1: Provide efficient, effective, and responsive government through stewardship and accountability, information is provided to educate the public on the functions of the Assessor's Office, the effects of Measure 50, and the methodology and criteria used to determine property values and calculate property taxes. While appraisal practices may vary slightly from county to county, the statutory guidelines that govern assessment and taxation are applied consistently throughout the state.

MARION COUNTY FY 2012-13 BUDGET  
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**Data Units Fiscal Year**

Total Number of Accounts: These numbers indicate existing properties as well as new additions for the current tax year, including anything from a newly created lot in a subdivision to a new utility company within the county.

<b>FY 08-09 Actual</b>	<b>FY 09-10 Actual</b>	<b>FY 10-11 Actual</b>	<b>FY 11-12 Estimate</b>
127,637	128,276	129,174	129,595

Total Building Permits: The majority of the permits are for construction of buildings and structures that will add value. Some permits may be for ongoing maintenance and repair, which is not taxable. Nonetheless, appraisers are required to inspect these properties to confirm whether or not the permit is limited to maintenance and repair activity only.

<b>FY 08-09 Actual</b>	<b>FY 09-10 Actual</b>	<b>FY 10-11 Actual</b>	<b>FY 11-12 Estimate</b>
2,954	3,030	2,282	1,978

Total County Real Market Value: The market value for all taxable property within Marion County. This indicates the value that the Assessor's Office believes the property would sell for on the open market as of January 1 of the assessment year.

<b>FY 08-09 Actual</b>	<b>FY 09-10 Actual</b>	<b>FY 10-11 Actual</b>	<b>FY 11-12 Estimate</b>
37,002,690,937 [5%]	36,446,336,442 [-2%]	34,978,576,014 [-4%]	33,412,693,626 [-4.7%]

Total County Assessed Value of Exceptions: This value is newly added taxable value, which results from the creation of new accounts, buildings, and structures.

<b>FY 08-09 Actual</b>	<b>FY 09-10 Actual</b>	<b>FY 10-11 Actual</b>	<b>FY 11-12 Estimate</b>
1,219,177,022	649,369,949	414,097,456	386,413,850

Total County Assessed Value: The value to which the tax rates are applied. The assessed value is made up of the 3% annual growth, new accounts and construction as directed by Measure 50.

<b>FY 08-09 Actual</b>	<b>FY 09-10 Actual</b>	<b>FY 10-11 Actual</b>	<b>FY 11-12 Estimate</b>
18,283,315,517 [4.9%]	19,115,322,574 [4.6%]	19,627,632,200 [2.68%]	20,055,200,154 [2.1%]

**Explanation of Trends and Changes**

New construction continues to be sluggish, and building permit activity continues to decline. Our most current data indicates an 8.5% countywide decrease in residential values from January, 2011 through December, 2011. This reduction in values over the indicated 12 month period is equivalent to a 0.71% decrease per month, which has slowed only slightly in comparison to the same time period in 2010. Residential values comprise approximately 40% of the total real market value of Marion County.

MARION COUNTY FY 2012-13 BUDGET  
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**Resources by Fund Detail**

<b>100 - General Fund</b>	<b>Actual FY 09-10</b>	<b>Actual FY 10-11</b>	<b>Budget FY 11-12</b>	<b>Proposed FY 12-13</b>	<b>Approved FY 12-13</b>	<b>Adopted FY 12-13</b>
<b>General Fund Transfers</b>						
381100 Transfer from General Fund	5,370,251	5,229,789	5,587,726	5,734,401	5,734,401	5,734,401
<b>General Fund Transfers Total</b>	<b>5,370,251</b>	<b>5,229,789</b>	<b>5,587,726</b>	<b>5,734,401</b>	<b>5,734,401</b>	<b>5,734,401</b>
<b>General Fund Total</b>	<b>5,370,251</b>	<b>5,229,789</b>	<b>5,587,726</b>	<b>5,734,401</b>	<b>5,734,401</b>	<b>5,734,401</b>
Assessor's Office Grand Total	5,370,251	5,229,789	5,587,726	5,734,401	5,734,401	5,734,401

MARION COUNTY FY 2012-13 BUDGET  
BY DEPARTMENT  
ASSESSOR'S OFFICE

**Requirements by Fund Detail**

<b>100 - General Fund</b>	<b>Actual FY 09-10</b>	<b>Actual FY 10-11</b>	<b>Budget FY 11-12</b>	<b>Proposed FY 12-13</b>	<b>Approved FY 12-13</b>	<b>Adopted FY 12-13</b>
<b>Personnel Services</b>						
<b>Salaries and Wages</b>						
511110 Regular Wages	2,147,555	2,101,887	2,562,913	2,542,810	2,542,810	2,542,810
511120 Temporary Wages	2,150	0	0	0	0	0
511130 Vacation Pay	132,793	149,097	0	0	0	0
511140 Sick Pay	78,101	88,278	0	0	0	0
511150 Holiday Pay	107,871	103,894	0	0	0	0
511160 Comp Time Pay	45	0	0	0	0	0
511210 Compensation Credits	103,020	96,969	89,713	76,644	76,644	76,644
511240 Leave Payoff	22,652	15,365	0	0	0	0
511290 Health Insurance Waiver Pay	1,437	1,625	1,620	1,620	1,620	1,620
511420 Premium Pay	660	1,082	0	0	0	0
<b>Salaries and Wages Total</b>	<b>2,596,284</b>	<b>2,558,198</b>	<b>2,654,246</b>	<b>2,621,074</b>	<b>2,621,074</b>	<b>2,621,074</b>
<b>Fringe Benefits</b>						
512110 PERS	286,597	279,386	411,408	406,266	406,266	406,266
512120 401K	19,129	17,495	13,816	17,382	17,382	17,382
512130 PERS Debt Service	126,813	98,897	119,440	117,949	117,949	117,949
512140 PERS Rate Subsidy	0	0	(72,991)	0	0	0
512200 FICA	197,285	194,672	202,383	199,521	199,521	199,521
512310 Medical Insurance	592,768	638,059	695,929	714,000	714,000	714,000
512320 Dental Insurance	66,645	64,964	78,173	76,440	76,440	76,440
512330 Group Term Life Insurance	9,380	9,189	7,662	7,628	7,628	7,628
512340 Long Term Disability Insurance	10,025	12,836	16,451	18,408	18,408	18,408
512400 Unemployment Insurance	10,420	10,254	12,475	12,318	12,318	12,318
512520 Workers Comp Insurance	1,298	1,256	1,586	1,526	1,526	1,526
512600 Wellness Program	2,092	2,010	2,100	2,022	2,022	2,022
512610 Employee Assistance Program	1,514	1,440	1,449	1,395	1,395	1,395
512700 County HSA Contributions	6,000	6,900	0	0	0	0
<b>Fringe Benefits Total</b>	<b>1,329,966</b>	<b>1,337,357</b>	<b>1,489,881</b>	<b>1,574,855</b>	<b>1,574,855</b>	<b>1,574,855</b>
<b>Personnel Services Total</b>	<b>3,926,250</b>	<b>3,895,555</b>	<b>4,144,127</b>	<b>4,195,929</b>	<b>4,195,929</b>	<b>4,195,929</b>
<b>Materials and Services</b>						
<b>Supplies</b>						
521010 Office Supplies	22,164	23,748	24,000	24,500	24,500	24,500
521030 Field Supplies	0	0	0	2,000	2,000	2,000
521070 Departmental Supplies	59	243	0	0	0	0
521190 Publications	843	1,186	800	800	800	800

MARION COUNTY FY 2012-13 BUDGET  
BY DEPARTMENT  
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<b>100 - General Fund</b>	<b>Actual FY 09-10</b>	<b>Actual FY 10-11</b>	<b>Budget FY 11-12</b>	<b>Proposed FY 12-13</b>	<b>Approved FY 12-13</b>	<b>Adopted FY 12-13</b>
<b>Materials and Services</b>						
521310 Safety Equipment	0	10	0	0	0	0
<b>Supplies Total</b>	23,066	25,187	24,800	27,300	27,300	27,300
<b>Materials</b>						
522150 Small Office Equipment	5,717	10,389	8,442	8,200	8,200	8,200
522170 Computers Non Capital	5,044	3,232	3,200	1,500	1,500	1,500
522180 Software	85	1,907	0	0	0	0
<b>Materials Total</b>	10,846	15,528	11,642	9,700	9,700	9,700
<b>Communications</b>						
523010 Telephone Equipment	511	66	100	100	100	100
523020 Phone and Communication Svcs	0	269	0	2,415	2,415	2,415
523040 Data Connections	604	517	0	0	0	0
523050 Postage	64,349	57,609	100	200	200	200
523060 Cellular Phones	26,852	23,334	0	0	0	0
<b>Communications Total</b>	92,315	81,796	200	2,715	2,715	2,715
<b>Utilities</b>						
524010 Electricity	0	0	31,414	15,950	15,950	15,950
524040 Natural Gas	0	0	0	7,609	7,609	7,609
524050 Water	0	0	0	811	811	811
524070 Sewer	0	0	0	1,323	1,323	1,323
524090 Garbage Disposal and Recycling	0	0	0	4,294	4,294	4,294
<b>Utilities Total</b>	0	0	31,414	29,987	29,987	29,987
<b>Contracted Services</b>						
525156 Bank Services	45	41	0	0	0	0
525175 Temporary Staffing	7,965	7,721	10,000	8,500	8,500	8,500
525430 Programming and Data Services	0	4,757	10,000	10,000	10,000	10,000
525450 Subscription Services	30	0	1,115	1,805	1,805	1,805
525510 Legal Services	500	500	500	500	500	500
525710 Printing Services	29,201	31,270	39,000	39,400	39,400	39,400
525715 Advertising	15,253	18,703	6,500	6,000	6,000	6,000
525735 Mail Services	0	5,640	74,000	75,500	75,500	75,500
525740 Document Disposal Services	441	71	200	175	175	175
525999 Other Contracted Services	21,898	37,095	8,000	8,000	8,000	8,000
<b>Contracted Services Total</b>	75,334	105,798	149,315	149,880	149,880	149,880
<b>Repairs and Maintenance</b>						
526010 Office Equipment Maintenance	1,862	3,392	2,550	800	800	800
526021 Computer Software Maintenance	36,310	0	2,925	3,275	3,275	3,275
526030 Building Maintenance	892	8,697	0	0	0	0
<b>Repairs and Maintenance Total</b>	39,065	12,090	5,475	4,075	4,075	4,075

MARION COUNTY FY 2012-13 BUDGET  
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ASSESSOR'S OFFICE

<b>100 - General Fund</b>	<b>Actual FY 09-10</b>	<b>Actual FY 10-11</b>	<b>Budget FY 11-12</b>	<b>Proposed FY 12-13</b>	<b>Approved FY 12-13</b>	<b>Adopted FY 12-13</b>
<b>Materials and Services</b>						
<b>Rentals</b>						
527120 Motor Pool Mileage	106	48	400	400	400	400
527130 Parking	0	2	0	0	0	0
527140 County Parking	17,160	10,465	14,400	14,400	14,400	14,400
527210 Building Rental Private	0	0	137,095	139,171	139,171	139,171
527300 Equipment Rental	17,166	16,331	17,690	17,010	17,010	17,010
<b>Rentals Total</b>	<b>34,432</b>	<b>26,846</b>	<b>169,585</b>	<b>170,981</b>	<b>170,981</b>	<b>170,981</b>
<b>Insurance</b>						
528210 Public Official Bonds	2,500	4,250	2,500	2,500	2,500	2,500
<b>Insurance Total</b>	<b>2,500</b>	<b>4,250</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Miscellaneous</b>						
529110 Mileage Reimbursement	20,174	19,041	31,200	26,450	26,450	26,450
529130 Meals	1,519	2,653	1,535	1,450	1,450	1,450
529140 Lodging	2,089	3,464	4,000	2,900	2,900	2,900
529210 Meetings	0	466	1,850	1,700	1,700	1,700
529220 Conferences	1,906	1,685	3,500	2,250	2,250	2,250
529230 Training	3,053	10,439	12,700	14,000	14,000	14,000
529300 Dues and Memberships	3,194	2,924	1,265	1,265	1,265	1,265
529650 Pre Employment Investigations	45	0	145	120	120	120
529740 Fairs and Shows	0	50	50	0	0	0
529880 Recording Charges	43,176	45,643	43,260	45,010	45,010	45,010
529910 Awards and Recognition	509	606	700	700	700	700
529999 Miscellaneous Expense	0	293	0	0	0	0
<b>Miscellaneous Total</b>	<b>75,664</b>	<b>87,265</b>	<b>100,205</b>	<b>95,845</b>	<b>95,845</b>	<b>95,845</b>
<b>Materials and Services Total</b>	<b>353,223</b>	<b>358,760</b>	<b>495,136</b>	<b>492,983</b>	<b>492,983</b>	<b>492,983</b>
<b>Administrative Charges</b>						
611100 County Admin Allocation	35,074	48,253	52,820	54,346	54,346	54,346
611110 Governing Body Allocation	18,669	0	0	0	0	0
611210 Facilities Mgt Allocation	76,856	78,290	74,493	74,304	74,304	74,304
611220 Custodial Allocation	40,663	44,616	42,658	42,853	42,853	42,853
611230 Courier Allocation	4,219	2,110	2,340	2,323	2,323	2,323
611250 Risk Management Allocation	23,485	9,779	10,509	10,173	10,173	10,173
611255 Benefits Allocation	0	15,532	17,669	16,481	16,481	16,481
611260 Human Resources Allocation	80,353	55,350	64,942	58,871	58,871	58,871
611300 Legal Services Allocation	60,071	59,470	59,142	78,358	78,358	78,358
611400 Information Tech Allocation	139,768	138,662	152,415	173,148	173,148	173,148
611410 FIMS Allocation	40,160	36,805	46,741	46,458	46,458	46,458
611420 Telecommunications Allocation	26,985	20,976	21,714	21,370	21,370	21,370



MARION COUNTY FY 2012-13 BUDGET  
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<b>100 - General Fund</b>	<b>Actual FY 09-10</b>	<b>Actual FY 10-11</b>	<b>Budget FY 11-12</b>	<b>Proposed FY 12-13</b>	<b>Approved FY 12-13</b>	<b>Adopted FY 12-13</b>
<b>Administrative Charges</b>						
611430 Info Tech Direct Charges	348,293	326,885	312,076	376,456	376,456	376,456
611600 Finance Allocation	47,101	44,134	45,185	52,320	52,320	52,320
611700 Utilities Allocation	48,893	47,244	0	0	0	0
611800 MCBEE Allocation	9,288	5,968	3,659	4,428	4,428	4,428
614100 Liability Insurance Allocation	72,000	18,200	18,900	11,600	11,600	11,600
614200 WC Insurance Allocation	18,900	23,200	23,200	22,000	22,000	22,000
<b>Administrative Charges Total</b>	<b>1,090,778</b>	<b>975,474</b>	<b>948,463</b>	<b>1,045,489</b>	<b>1,045,489</b>	<b>1,045,489</b>
<b>General Fund Total</b>	<b>5,370,251</b>	<b>5,229,789</b>	<b>5,587,726</b>	<b>5,734,401</b>	<b>5,734,401</b>	<b>5,734,401</b>
<b>Assessor's Office Grand Total</b>	<b>5,370,251</b>	<b>5,229,789</b>	<b>5,587,726</b>	<b>5,734,401</b>	<b>5,734,401</b>	<b>5,734,401</b>

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