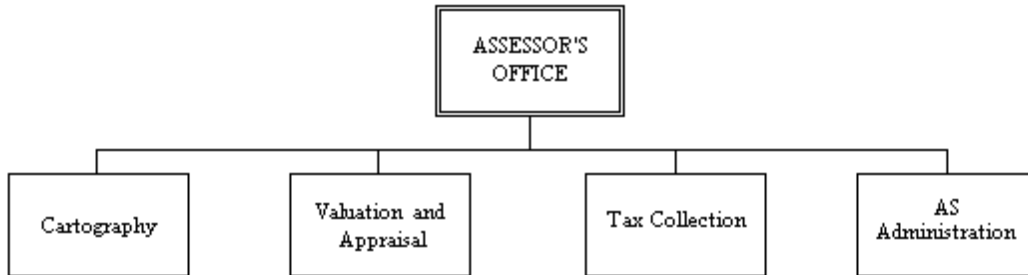


MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

ASSESSOR'S OFFICE



MISSION STATEMENT

Assess, collect and distribute tax revenue while providing accurate 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 Continue to 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.
- Objective 1 Efficiently and accurately collect property taxes in Marion County and distribute those revenues generated to the various taxing districts.

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

- Objective 2 Utilize the most current technology and cost-effective services, such as the data exchange program, lockbox payment system, Oregon Department of Administrative Services 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'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 434 districts and special districts. These districts in turn provide vital services to all citizens of Marion County.

The Assessor's Office administers a number of exemption programs that are mandated by statute. 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.

This is the second year that an appraisal cycle was completed under the recalculation process. The recalculation process makes market adjustments to property through the application of various factors derived from the market. To maintain accurate records, the assessor's office continues to employ an annual appraisal cycle to enable our staff to make adjustments reflecting any physical changes to a property. Within the past year, staff physically appraised 19,580 properties and recalculated 99,176 accounts using recalculation value modeling.

Each appraiser has been assigned a specific geographical location within the county, known as a franchise area. The appraiser is 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. Our methods of valuation have proven to be effective, and we continue to strive for increased efficiency. 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, continue to be met.

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

The Assessor's Office, in collaboration with a software consulting firm, will be selecting a vendor relevant to the planned acquisition of a new assessment and taxation software package in FY 10-11. It is anticipated that the new software will provide greater functionality, improved reporting processes and a marked improvement in efficiencies over the current aging software. This increase in work flow efficiency will allow the department to maintain or improve production levels with reduced staffing levels in comparison to previous years. It is also expected that the new software will be far more cost effective than our current system.

Resource and Requirement Summary

| Assessor's Office | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 BUDGET | FY 10-11 ADOPTED | +/- % |
|-------------------------------------|--------------------|--------------------|--------------------|---------------------|----------------|
| RESOURCES | | | | | |
| General Fund Transfers | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | -0.23% |
| TOTAL RESOURCES | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | -0.23% |
| REQUIREMENTS | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | 2,864,192 | 2,881,768 | 2,647,059 | 2,759,717 | 4.26% |
| Fringe Benefits | 1,269,036 | 1,526,298 | 1,422,832 | 1,417,062 | -0.41% |
| Vacancy Savings | 0 | 0 | (106,027) | 0 | -100.00% |
| Total Personal Services | 4,133,228 | 4,408,066 | 3,963,864 | 4,176,779 | 5.37% |
| Materials and Services | | | | | |
| Supplies | 31,982 | 27,333 | 31,725 | 29,800 | -6.07% |
| Materials | 13,592 | 33,207 | 5,000 | 3,400 | -32.00% |
| Communications | 81,805 | 80,520 | 103,340 | 102,000 | -1.30% |
| Contracted Services | 76,489 | 46,480 | 185,350 | 65,650 | -64.58% |
| Repairs and Maintenance | 8,876 | 23,418 | 39,470 | 4,620 | -88.29% |
| Rentals | 31,457 | 33,705 | 36,560 | 36,910 | 0.96% |
| Insurance | 3,000 | 2,500 | 3,000 | 3,000 | 0.00% |
| Miscellaneous | 81,618 | 77,073 | 115,840 | 119,805 | 3.42% |
| Total Materials and Services | 328,819 | 324,236 | 520,285 | 365,185 | -29.81% |
| Administrative Charges | 1,001,822 | 1,097,340 | 1,128,311 | 1,057,691 | -6.26% |
| TOTAL REQUIREMENTS | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | -0.23% |
| FTE | 65.00 | 64.00 | 56.00 | 56.00 | 0.0% |

MARION COUNTY FY2010-11 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 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 BUDGET | FY 2010-11 ADOPTED | +/- % |
|---------------------------|--------------------|--------------------|--------------------|-----------------------|---------------|
| RESOURCES | | | | | |
| AS Administration | 4,956,775 | 5,303,726 | 1,780,967 | 1,003,900 | -43.63% |
| Tax Collection | 507,093 | 525,901 | 569,232 | 745,920 | 31.04% |
| Cartography | 0 | 0 | 642,306 | 923,590 | 43.79% |
| Valuation and Appraisal | 0 | 15 | 2,619,955 | 2,926,245 | 11.69% |
| TOTAL RESOURCES | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | -0.23% |
| REQUIREMENTS | | | | | |
| AS Administration | 4,956,775 | 5,303,726 | 1,780,967 | 1,003,900 | -43.63% |
| Tax Collection | 507,093 | 525,901 | 569,232 | 745,920 | 31.04% |
| Cartography | 0 | 0 | 642,306 | 923,590 | 43.79% |
| Valuation and Appraisal | 0 | 15 | 2,619,955 | 2,926,245 | 11.69% |
| TOTAL REQUIREMENTS | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | -0.23% |

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

AS Administration Program

- Develop future long and short-term strategic plans and goals
- 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 certification and educational records
- Maintain Veteran's and Active Duty Military Service Member Exemptions and Senior and Disabled Citizen's Deferral programs

Program Summary

Assessor's Office

Program: AS Administration

| | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 BUDGET | FY 10-11 ADOPTED | +/- % |
|-------------------------------------|--------------------|--------------------|--------------------|---------------------|----------------|
| RESOURCES | | | | | |
| General Fund Transfers | 4,956,775 | 5,303,726 | 1,780,967 | 1,003,900 | -43.63% |
| TOTAL RESOURCES | 4,956,775 | 5,303,726 | 1,780,967 | 1,003,900 | -43.63% |
| REQUIREMENTS | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | 2,696,272 | 2,699,955 | 428,407 | 460,784 | 7.56% |
| Fringe Benefits | 1,194,999 | 1,431,028 | 213,610 | 233,306 | 9.22% |
| Vacancy Savings | 0 | 0 | (98,714) | 0 | -100.00% |
| Total Personal Services | 3,891,270 | 4,130,984 | 543,303 | 694,090 | 27.75% |
| Materials and Services | | | | | |
| Supplies | 28,515 | 23,631 | 13,000 | 12,500 | -3.85% |
| Materials | 13,346 | 33,075 | 1,750 | 1,000 | -42.86% |
| Communications | 30,199 | 17,633 | 14,000 | 12,000 | -14.29% |
| Contracted Services | 19,039 | 5,282 | 122,800 | 1,600 | -98.70% |
| Repairs and Maintenance | 8,510 | 22,769 | 34,500 | 300 | -99.13% |
| Rentals | 28,631 | 31,101 | 20,500 | 5,170 | -74.78% |
| Insurance | 2,500 | 2,500 | 2,500 | 2,500 | 0.00% |
| Miscellaneous | 51,105 | 49,647 | 11,540 | 10,315 | -10.62% |
| Total Materials and Services | 181,845 | 185,638 | 220,590 | 45,385 | -79.43% |
| Administrative Charges | 883,660 | 987,105 | 1,017,074 | 264,425 | -74.00% |
| TOTAL REQUIREMENTS | 4,956,775 | 5,303,726 | 1,780,967 | 1,003,900 | -43.63% |
| FTE | 61.00 | 60.00 | 7.50 | 8.00 | 6.7% |

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

FTE By Position Title By Program

| Program: AS Administration | |
|---|-------------|
| Position Title | FTE |
| Assessment Clerk | 3.00 |
| Assessment Clerk Sr | 1.00 |
| Assessor | 1.00 |
| Assessor's Administrative Manager | 1.00 |
| Chief Deputy Assessor/Tax Collector | 1.00 |
| Department Specialist 4 | 1.00 |
| Program AS Administration FTE Total: | 8.00 |

AS Administration Program Budget Analysis

General Fund transfers for the administration program decreased 38.25% overall compared to FY 09-10. The decrease is primarily due to a change in the way administrative charges for the department, previously fully budgeted to administration and tax collection, are divided equally among the four departmental programs. With changes in the chart of accounts and division of programs within the Assessor's Office, resources have consequently shifted away from the administration program into each program, more accurately reflecting the funding needs and expenditure history of the office.

Total FTE in this program has increased a net of .50 FTE. Due to a reassessment of services and section reorganization, the administration program absorbed the 1 FTE special projects assessment clerk position, formerly associated with valuation and appraisal. Additionally, an assessment clerk whose position was previously split at .50 FTE in administration and .50 FTE in valuation and appraisal, is now budgeted at a full 1.00 FTE in valuation and appraisal.

There is a relatively small increase in the personal services category, largely due to the .50 FTE increase in this program. Another contributing factor is the budgeting of Employee Assistance Program and Wellness contributions for staff, which were not previously budgeted.

There is a 30.70% decrease in administration program materials and services for FY 10-11. This decrease offsets required increases in tax collection program materials and services.

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

Tax Collection 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 implement controls for the safekeeping of daily cash receipts
- Make corrections to the tax roll, as directed by the Assessor/Tax Collector

Program Summary

Assessor's Office

Program: Tax Collection

| | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 BUDGET | FY 10-11 ADOPTED | +/- % |
|------------------------------|--------------------|--------------------|--------------------|---------------------|---------------|
| RESOURCES | | | | | |
| General Fund Transfers | 507,093 | 525,901 | 569,232 | 745,920 | 31.04% |
| TOTAL RESOURCES | 507,093 | 525,901 | 569,232 | 745,920 | 31.04% |
| REQUIREMENTS | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | 167,920 | 181,813 | 177,057 | 185,862 | 4.97% |
| Fringe Benefits | 74,038 | 95,270 | 100,466 | 100,046 | -0.42% |
| Vacancy Savings | 0 | 0 | (7,313) | 0 | -100.00% |
| Total Personal Services | 241,957 | 277,083 | 270,210 | 285,908 | 5.81% |
| Materials and Services | | | | | |
| Supplies | 3,467 | 3,702 | 2,725 | 1,500 | -44.95% |
| Materials | 246 | 132 | 1,000 | 600 | -40.00% |
| Communications | 51,606 | 62,887 | 60,000 | 62,000 | 3.33% |
| Contracted Services | 57,450 | 41,197 | 61,000 | 63,000 | 3.28% |
| Repairs and Maintenance | 366 | 649 | 500 | 500 | 0.00% |
| Rentals | 2,826 | 2,604 | 2,660 | 3,160 | 18.80% |
| Insurance | 500 | 0 | 500 | 500 | 0.00% |
| Miscellaneous | 30,513 | 27,412 | 59,400 | 64,330 | 8.30% |
| Total Materials and Services | 146,974 | 138,583 | 187,785 | 195,590 | 4.16% |
| Administrative Charges | 118,162 | 110,235 | 111,237 | 264,422 | 137.71% |
| TOTAL REQUIREMENTS | 507,093 | 525,901 | 569,232 | 745,920 | 31.04% |
| FTE | 4.00 | 4.00 | 4.00 | 4.00 | 0.0% |

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

FTE By Position Title By Program

| Program: Tax Collection | |
|--|-------------|
| Position Title | FTE |
| Tax Clerk | 2.00 |
| Tax Clerk Sr | 1.00 |
| Tax Office Supervisor | 1.00 |
| Program Tax Collection FTE Total: | 4.00 |

Tax Collection Program Budget Analysis

General Fund transfers for the tax collection program increased 28.06% for FY 10-11. All categories of the tax collection budget have increased. Administrative Charges are now divided equally between the four department programs, with a consequent proportionately larger burden on the tax collection budget. Personal services and materials and services both show a modest increase.

FTE dedicated to the tax program remain unchanged for FY 10-11. This program is operating at high efficiency with minimal staffing. Four temporary employees from an external staffing agency provide backup support during the tax season, October through December each year.

There are no significant changes.

Funding for materials and services are increased 4.16%. Allocations to the recording charges, advertising, printing and postage line items were increased due to higher operating costs and an increase in the number of property accounts. Reductions were taken in office supplies, temporary staffing and small office equipment, as well as offsets from other department programs to support the increases in the tax collection program. The tax collection budget is heavily weighted toward external service providers who generally increase their fees and customary charges annually. The budget was impacted by House Bill 2436, which substantially increased recording fees for tax lien warrants/releases, and more than doubled targeted allocations to recording charges.

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

Cartography Program

- Intake and processing of subdivision and partition plats and annexations
- 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
- Provide management and oversight of suppressed ownership program, per statutory requirements

Program Summary

Assessor's Office

Program: Cartography

| | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 BUDGET | FY 10-11 ADOPTED | +/- % |
|-------------------------------------|--------------------|--------------------|--------------------|---------------------|---------------|
| RESOURCES | | | | | |
| General Fund Transfers | 0 | 0 | 642,306 | 923,590 | 43.79% |
| TOTAL RESOURCES | 0 | 0 | 642,306 | 923,590 | 43.79% |
| REQUIREMENTS | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | 0 | 0 | 399,503 | 426,850 | 6.85% |
| Fringe Benefits | 0 | 0 | 223,703 | 213,688 | -4.48% |
| Total Personal Services | 0 | 0 | 623,206 | 640,538 | 2.78% |
| Materials and Services | | | | | |
| Supplies | 0 | 0 | 6,000 | 6,000 | 0.00% |
| Materials | 0 | 0 | 500 | 600 | 20.00% |
| Repairs and Maintenance | 0 | 0 | 250 | 550 | 120.00% |
| Rentals | 0 | 0 | 7,800 | 7,800 | 0.00% |
| Miscellaneous | 0 | 0 | 4,550 | 3,680 | -19.12% |
| Total Materials and Services | 0 | 0 | 19,100 | 18,630 | -2.46% |
| Administrative Charges | 0 | 0 | 0 | 264,422 | n.a. |
| TOTAL REQUIREMENTS | 0 | 0 | 642,306 | 923,590 | 43.79% |
| FTE | 0.00 | 0.00 | 9.00 | 9.00 | 0.0% |

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

FTE By Position Title By Program

| Program: Cartography | |
|---------------------------------------|-------------|
| Position Title | FTE |
| Assessment Clerk | 4.00 |
| Assessment Clerk Sr | 1.00 |
| Cartographer/GIS Tech 2 | 2.00 |
| GIS Analyst 1 (Non-IT) | 1.00 |
| GIS/Cartographic Supervisor | 1.00 |
| Program Cartography FTE Total: | 9.00 |

Cartography Program Budget Analysis

General Fund transfers to the cartography program increased by 37.84% for FY 10-11. Personal services were decreased by 1.60%. Materials and services decreased 2.46% overall due to an aggregate of small reductions in individual line items. County administrative charges were budgeted to this program for the first time for FY 10-11, and is the main factor in the substantial overall increase in the cartography budget.

There are no changes to FTE for FY 10-11 for the cartography program.

The 1.60% decrease in personal services is primarily due to an assessment clerk vacancy and the subsequent pay downgrade to step 1 when the vacancy is filled.

There is a net \$470 decrease, or 2.46%, to the cartography program materials and services budget.

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

Valuation and Appraisal Program

- 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
- Respond to taxpayer inquiries regarding property valuation methods, records of inventory and exemption qualifications
- Verification of property sales information for use in establishing value

Program Summary

Assessor's Office

Program: Valuation and Appraisal

| | FY 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 BUDGET | FY 10-11 ADOPTED | +/- % |
|------------------------------|--------------------|--------------------|--------------------|---------------------|---------------|
| RESOURCES | | | | | |
| General Fund Transfers | 0 | 15 | 2,619,955 | 2,926,245 | 11.69% |
| TOTAL RESOURCES | 0 | 15 | 2,619,955 | 2,926,245 | 11.69% |
| REQUIREMENTS | | | | | |
| Personal Services | | | | | |
| Salaries and Wages | 0 | 0 | 1,642,092 | 1,686,221 | 2.69% |
| Fringe Benefits | 0 | 0 | 885,053 | 870,022 | -1.70% |
| Total Personal Services | 0 | 0 | 2,527,145 | 2,556,243 | 1.15% |
| Materials and Services | | | | | |
| Supplies | 0 | 0 | 10,000 | 9,800 | -2.00% |
| Materials | 0 | 0 | 1,750 | 1,200 | -31.43% |
| Communications | 0 | 0 | 29,340 | 28,000 | -4.57% |
| Contracted Services | 0 | 0 | 1,550 | 1,050 | -32.26% |
| Repairs and Maintenance | 0 | 0 | 4,220 | 3,270 | -22.51% |
| Rentals | 0 | 0 | 5,600 | 20,780 | 271.07% |
| Miscellaneous | 0 | 15 | 40,350 | 41,480 | 2.80% |
| Total Materials and Services | 0 | 15 | 92,810 | 105,580 | 13.76% |
| Administrative Charges | 0 | 0 | 0 | 264,422 | n.a. |
| TOTAL REQUIREMENTS | 0 | 15 | 2,619,955 | 2,926,245 | 11.69% |
| FTE | 0.00 | 0.00 | 35.50 | 35.00 | -1.4% |

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

FTE By Position Title By Program

| Program: Valuation and Appraisal | |
|---|--------------|
| Position Title | FTE |
| Appraisal Section Supervisor | 3.00 |
| Assessment Clerk | 7.00 |
| Assessment Clerk Sr | 3.00 |
| Data Collector | 3.00 |
| Personal Property Appraisal Tech | 1.00 |
| Property Appraiser 2 | 12.00 |
| Property Appraiser Sr | 4.00 |
| Sales Data Analyst 1 | 1.00 |
| Sales Data Analyst 2 | 1.00 |
| Program Valuation and Appraisal FTE Total: | 35.00 |

Valuation and Appraisal Program Budget Analysis

General Fund transfers for the valuation and appraisal program have increased 7.03% for FY 10-11. Personal services decreased a net of 3.22%, largely due to retirements and vacancies being filled at the step 1 rate. Materials and services reduced several line items to offset required increases in this and other department program materials and services budgets. A significant increase in materials and services comes from the county parking allocation for appraiser/data collector parking spaces. In prior years, these charges were budgeted exclusively to assessor's administration and tax collection. The county parking allocation is divided among the four programs according to employee classification and usage requirements in FY 10-11.

There is a net reduction of .50 FTE in valuation and appraisal in comparison to FY 09-10. An assessment clerk, 1 FTE, in the special projects group was reassigned to administrative data entry. An assessment clerk whose position was split at .50 FTE for administrative data entry and .50 FTE in farm valuation and appraisal has been reassigned as 1 FTE in the valuation and appraisal program. There have been several reassignments of appraisers to different service areas within the valuation and appraisal program to ensure adequate staffing to meet workload requirements.

Personal services budget for this program was reduced by \$85,023 for reasons explained above, more than the increase in budgeting Employee Assistance Program and Wellness allocations in FY 10-11. The valuation and appraisal program has lost three senior-level staff to retirements over the past year. Vacant positions are budgeted at salary step 1 for FY 10-11, providing a significant reduction in the personal services budget.

The majority of materials and services line item budgets either decreased or remained static for FY 10-11. There are minimal increases to motor pool mileage, conferences, lodging and dues and memberships for appraisal staff. County parking, is an addition to the valuation and appraisal program materials and services ory for this year, the most significant factor contributing to a 13.76% net increase.

MARION COUNTY FY2010-11 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 07-08 ACTUAL | FY 08-09 ACTUAL | FY 09-10 BUDGET | FY 2010-11 ADOPTED | % of Total |
|---------------------------|--------------------|--------------------|--------------------|-----------------------|---------------|
| RESOURCES | | | | | |
| FND 100 General Fund | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | 100.00% |
| TOTAL RESOURCES | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | 100.0% |
| REQUIREMENTS | | | | | |
| FND 100 General Fund | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | 100.00% |
| TOTAL REQUIREMENTS | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | 100.0% |

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

KEY DEPARTMENT ACCOMPLISHMENTS

- Over \$317,000,000 in operating revenues for the many taxing districts in Marion County has been levied, including over \$55,900,000 for the Marion County General Fund.
- We have completed the second full reappraisal cycle, enabling the office to maintain accurate records. Refinements to our practices in support of appraisal processes continue to be developed and implemented.
- Last year, the Assessor's Office launched the assessor's property records feature on our web site. This site allows users to obtain information on properties within Marion County without the need of telephoning or visiting the office. The web site has proven to be very successful, both from a customer service as well as a department cost savings perspective. Statistics from Google Analytics show that during 2009 the web site had 79,505 visits by 34,914 unique visitors. When one Googles "Marion County Assessor," our office is the most requested entity and at the top of the list. Previously, we were below both Marion County, Indiana and Marion County, Florida. A new feature added in February, 2010, the assessor's property records web site also displays photographic images of improvements as well as "footprint" diagrams that have been placed in a digital format.
- In 2009, we were able to reduce our clerical staff in the administration section by 2 FTE since the inception of the Assessor's Property Records web site, and as a result of legislative changes in the Veteran's Exemption program. This year, we have reorganized the structure of the administration and sales sections to provide enhanced front counter coverage and to ensure continued excellent customer service. Process changes have accompanied the restructuring, resulting in increased process efficiencies in both sections.
- Due to the current economic climate, the number of building permits and sales have experienced a reduction of 50%. Between January 1, 2008 and January 1, 2009 the average residential home values in Marion County declined by 6.4%. For the first quarter of 2010, the decline is starting to level out to an estimated decrease in values of approximately 2%. In response to the curtailment of construction activity, our office has reduced our appraisal staff by 6 FTE. Our goal is to become increasingly more efficient and effective. We currently have no plans to replace these positions, even as the economy improves.
- Although the number of personal property returns continue to grow, from 5,208 in FY08-09 to 6,409 for FY09-10, our commercial section continues to process the additional workload without the need of temporary help. In the past, this section employed as many as four temporary staff annually to assist in processing returns. Improved processes and cross-training existing clerical staff has enabled us to process more returns without the necessity of hiring temporary help. The improved processes were instrumental in our personal property section receiving the Chief Administrative Officer's Teamwork Award in January, 2010.
- The Turner-Aumsville Oregon Map (ORMAP) clean-up project is now complete. The Silverton area is now underway and will be completed in FY 09-10. These projects are funded by a grant from the Oregon Department of Revenue ORMAP program. The nature of the projects are to reconcile map records of cities with those of the county. The cadastral data set conversion project is continuing in our cartographic section. This is a software upgrade that, when completed, will make mapping more efficient.
- Of the 128,276 property accounts in Marion County, 101,000 are improved properties. Historically, diagrams of improvement footprints have been drawn by hand. We are in the process of re-drawing these sketches on all improved property accounts and converting them to a digital format so they can be saved electronically and uploaded to the Assessor's Property Records web site. To date, we have re-drawn diagrams for approximately 33,000 accounts, or about one-third of all improved properties in the county.

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

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 Goal #1 of the Marion County Strategic Issues Statement, this 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 FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

Data Units Fiscal Year

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

| FY 07-08 Actual | FY 08-09 Actual | FY 09-10 Estimate |
|------------------------|------------------------|--------------------------|
| 126,342 | 127,637 | 128,276 |

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

| FY 07-08 Actual | FY 08-09 Actual | FY 09-10 Estimate |
|------------------------|------------------------|--------------------------|
| 3,913 (-1%) | 2,954 (-25%) | 2,150 (-27%) |

Total County Real Market Value: This 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 1st of the assessment year.

| FY 07-08 Actual | FY 08-09 Actual | FY 09-10 Estimate |
|-------------------------|------------------------|--------------------------|
| 35,276,496,141 (19%) | 37,002,690,937 (5%) | 36,446,336,442 (-2%) |

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

| FY 07-08 Actual | FY 08-09 Actual | FY 09-10 Estimate |
|------------------------|------------------------|--------------------------|
| 1,454,883,639 | 1,219,177,022 | 838,167,912 |

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

| FY 07-08 Actual | FY 08-09 Actual | FY 09-10 Estimate |
|--------------------------|--------------------------|--------------------------|
| 17,437,346,702 (5.9%) | 18,283,315,517 (4.9%) | 19,115,322,574 (4.6%) |

Explanation of Trends and Changes

There is a slowdown in building activity and a decline, or at best a stagnation, in market values of property. The growth in assessed value has slowed. Generally, the collective gap remains between assessed values and real market value, and is allowing for continued growth of the 3% taxable assessed value as directed by Measure 50. It is important to note that the 3% growth is determined on a property by property basis.

MARION COUNTY FY2010-11 BUDGET
 BY DEPARTMENT
 ASSESSOR'S OFFICE

Resources by Fund Detail

| 100 - General Fund | Actual FY 07-08 | Actual FY 08-09 | Budget FY 09-10 | Proposed FY 10-11 | Approved FY 10-11 | Adopted FY 10-11 |
|-----------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| General Fund Transfers | | | | | | |
| 381100 Transfer from General Fund | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | 5,599,655 | 5,599,655 |
| General Fund Transfers Total | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | 5,599,655 | 5,599,655 |
| General Fund Total | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | 5,599,655 | 5,599,655 |
| Assessor's Office Grand Total | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | 5,599,655 | 5,599,655 |

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

Requirements by Fund Detail

| 100 - General Fund | Actual FY 07-08 | Actual FY 08-09 | Budget FY 09-10 | Proposed FY 10-11 | Approved FY 10-11 | Adopted FY 10-11 |
|---------------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| Personal Services | | | | | | |
| Salaries and Wages | | | | | | |
| 511110 Regular Wages | 2,301,668 | 2,334,519 | 2,535,889 | 2,652,516 | 2,652,516 | 2,652,516 |
| 511120 Temporary Wages | 33,105 | 12,002 | 0 | 0 | 0 | 0 |
| 511130 Vacation Pay | 133,963 | 179,045 | 0 | 0 | 0 | 0 |
| 511140 Sick Pay | 77,802 | 104,076 | 0 | 0 | 0 | 0 |
| 511150 Holiday Pay | 117,172 | 119,130 | 0 | 0 | 0 | 0 |
| 511160 Comp Time Pay | 35 | 87 | 0 | 0 | 0 | 0 |
| 511210 Compensation Credits | 179,467 | 120,824 | 111,170 | 103,961 | 103,961 | 103,961 |
| 511240 Leave Payoff | 19,752 | 11,295 | 0 | 0 | 0 | 0 |
| 511290 Health Insurance Waiver Pay | 0 | 0 | 0 | 3,240 | 3,240 | 3,240 |
| 511410 Straight Pay | 42 | 0 | 0 | 0 | 0 | 0 |
| 511420 Premium Pay | 859 | 668 | 0 | 0 | 0 | 0 |
| 511450 Premium Pay Temps | 325 | 122 | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 2,864,192 | 2,881,768 | 2,647,059 | 2,759,717 | 2,759,717 | 2,759,717 |
| Fringe Benefits | | | | | | |
| 512110 PERS | 219,816 | 392,307 | 322,245 | 316,995 | 316,995 | 316,995 |
| 512120 401K | 19,473 | 19,143 | 19,526 | 19,059 | 19,059 | 19,059 |
| 512130 PERS Debt Service | 110,737 | 127,976 | 126,098 | 96,476 | 96,476 | 96,476 |
| 512200 FICA | 217,114 | 218,399 | 212,530 | 209,541 | 209,541 | 209,541 |
| 512310 Medical Insurance | 587,669 | 647,240 | 628,980 | 663,967 | 663,967 | 663,967 |
| 512320 Dental Insurance | 69,219 | 77,163 | 75,240 | 69,696 | 69,696 | 69,696 |
| 512330 Group Term Life Insurance | 9,542 | 10,498 | 8,403 | 8,270 | 8,270 | 8,270 |
| 512340 Long Term Disability Insurance | 8,081 | 8,382 | 16,730 | 16,457 | 16,457 | 16,457 |
| 512400 Unemployment Insurance | 11,548 | 11,594 | 11,210 | 11,024 | 11,024 | 11,024 |
| 512520 Workers Comp Insurance | 1,545 | 1,519 | 1,870 | 1,680 | 1,680 | 1,680 |
| 512600 Wellness Program | 2,416 | 2,462 | 0 | 2,217 | 2,217 | 2,217 |
| 512610 Employee Assistance Program | 1,776 | 1,815 | 0 | 1,680 | 1,680 | 1,680 |
| 512700 County HSA Contributions | 10,100 | 7,800 | 0 | 0 | 0 | 0 |
| Fringe Benefits Total | 1,269,036 | 1,526,298 | 1,422,832 | 1,417,062 | 1,417,062 | 1,417,062 |
| Vacancy Savings | | | | | | |
| 519990 Vacancy Savings Budget Only | 0 | 0 | (106,027) | 0 | 0 | 0 |
| Vacancy Savings Total | 0 | 0 | (106,027) | 0 | 0 | 0 |
| Personal Services Total | 4,133,228 | 4,408,066 | 3,963,864 | 4,176,779 | 4,176,779 | 4,176,779 |

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

| 100 - General Fund | Actual FY 07-08 | Actual FY 08-09 | Budget FY 09-10 | Proposed FY 10-11 | Approved FY 10-11 | Adopted FY 10-11 |
|--------------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| Materials and Services | | | | | | |
| Supplies | | | | | | |
| 521010 Office Supplies | 30,954 | 25,363 | 30,725 | 28,800 | 28,800 | 28,800 |
| 521070 Departmental Supplies | 0 | 587 | 0 | 0 | 0 | 0 |
| 521190 Publications | 1,016 | 1,383 | 1,000 | 1,000 | 1,000 | 1,000 |
| 521300 Safety Clothing | 11 | 0 | 0 | 0 | 0 | 0 |
| Supplies Total | 31,982 | 27,333 | 31,725 | 29,800 | 29,800 | 29,800 |
| Materials | | | | | | |
| 522150 Small Office Equipment | 11,282 | 1,040 | 5,000 | 3,400 | 3,400 | 3,400 |
| 522170 Computers Non Capital | 491 | 17,349 | 0 | 0 | 0 | 0 |
| 522180 Software | 1,820 | 14,818 | 0 | 0 | 0 | 0 |
| Materials Total | 13,592 | 33,207 | 5,000 | 3,400 | 3,400 | 3,400 |
| Communications | | | | | | |
| 523010 Telephones | 254 | 505 | 0 | 0 | 0 | 0 |
| 523050 Postage | 61,963 | 70,573 | 74,000 | 74,000 | 74,000 | 74,000 |
| 523060 Cellular Phones | 0 | 9,442 | 29,340 | 28,000 | 28,000 | 28,000 |
| 523080 Telecomm Charges | 19,588 | 0 | 0 | 0 | 0 | 0 |
| Communications Total | 81,805 | 80,520 | 103,340 | 102,000 | 102,000 | 102,000 |
| Contracted Services | | | | | | |
| 525156 Bank Services | 0 | 25 | 0 | 0 | 0 | 0 |
| 525175 Temporary Staffing | 19,913 | 9,443 | 12,000 | 11,000 | 11,000 | 11,000 |
| 525510 Legal Services | 500 | 500 | 500 | 500 | 500 | 500 |
| 525710 Printing Services | 38,521 | 25,132 | 32,500 | 33,500 | 33,500 | 33,500 |
| 525715 Advertising | 9,987 | 7,272 | 10,750 | 12,050 | 12,050 | 12,050 |
| 525740 Shredding Services | 69 | 198 | 0 | 100 | 100 | 100 |
| 525999 Other Contracted Services | 7,500 | 3,910 | 129,600 | 8,500 | 8,500 | 8,500 |
| Contracted Services Total | 76,489 | 46,480 | 185,350 | 65,650 | 65,650 | 65,650 |
| Repairs and Maintenance | | | | | | |
| 526010 Office Equipment Maintenance | 3,805 | 2,780 | 2,250 | 1,400 | 1,400 | 1,400 |
| 526020 Computer Hardware Maintenance | 0 | 15,920 | 0 | 0 | 0 | 0 |
| 526021 Computer Software Maintenance | 4,221 | 4,554 | 37,220 | 3,220 | 3,220 | 3,220 |
| 526030 Building Maintenance | 851 | 164 | 0 | 0 | 0 | 0 |
| Repairs and Maintenance Total | 8,876 | 23,418 | 39,470 | 4,620 | 4,620 | 4,620 |
| Rentals | | | | | | |
| 527100 Vehicle Rental | 349 | 0 | 0 | 0 | 0 | 0 |
| 527120 Motor Pool Mileage | 0 | 159 | 400 | 500 | 500 | 500 |
| 527140 County Parking | 18,480 | 17,930 | 17,160 | 17,160 | 17,160 | 17,160 |
| 527300 Equipment Rental | 12,627 | 15,616 | 19,000 | 19,250 | 19,250 | 19,250 |
| Rentals Total | 31,457 | 33,705 | 36,560 | 36,910 | 36,910 | 36,910 |

MARION COUNTY FY2010-11 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

| 100 - General Fund | Actual FY 07-08 | Actual FY 08-09 | Budget FY 09-10 | Proposed FY 10-11 | Approved FY 10-11 | Adopted FY 10-11 |
|---------------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|------------------------------|-----------------------------|
| Materials and Services | | | | | | |
| Insurance | | | | | | |
| 528210 Public Official Bonds | 3,000 | 2,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| Insurance Total | 3,000 | 2,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| Miscellaneous | | | | | | |
| 529110 Mileage Reimbursement | 30,152 | 33,215 | 34,200 | 32,600 | 32,600 | 32,600 |
| 529130 Meals | 1,914 | 2,309 | 2,700 | 3,100 | 3,100 | 3,100 |
| 529140 Lodging | 3,935 | 1,682 | 4,000 | 4,000 | 4,000 | 4,000 |
| 529220 Conferences | 2,133 | 2,291 | 2,950 | 3,050 | 3,050 | 3,050 |
| 529230 Training | 11,844 | 8,943 | 12,500 | 12,500 | 12,500 | 12,500 |
| 529300 Dues and Memberships | 2,026 | 2,275 | 1,740 | 2,100 | 2,100 | 2,100 |
| 529650 Pre Employment Investigations | 250 | 0 | 300 | 105 | 105 | 105 |
| 529880 Recording Charges | 29,113 | 26,094 | 57,250 | 62,000 | 62,000 | 62,000 |
| 529910 Awards and Recognition | 251 | 264 | 200 | 350 | 350 | 350 |
| Miscellaneous Total | 81,618 | 77,073 | 115,840 | 119,805 | 119,805 | 119,805 |
| Materials and Services Total | 328,819 | 324,236 | 520,285 | 365,185 | 365,185 | 365,185 |
| Administrative Charges | | | | | | |
| 611100 County Admin Allocation | 53,708 | 41,290 | 37,739 | 50,623 | 50,623 | 50,623 |
| 611110 Governing Body Allocation | 0 | 18,571 | 20,110 | 0 | 0 | 0 |
| 611200 Business Services Allocation | 26,315 | 0 | 0 | 0 | 0 | 0 |
| 611210 Facilities Mgt Allocation | 62,590 | 77,113 | 79,917 | 82,296 | 82,296 | 82,296 |
| 611220 Custodial Allocation | 37,713 | 44,483 | 40,056 | 42,947 | 42,947 | 42,947 |
| 611230 Courier Allocation | 3,190 | 3,762 | 4,417 | 3,632 | 3,632 | 3,632 |
| 611250 Risk Management Allocation | 32,199 | 22,969 | 25,574 | 12,092 | 12,092 | 12,092 |
| 611255 Benefits Allocation | 0 | 0 | 0 | 15,202 | 15,202 | 15,202 |
| 611260 Human Resources Allocation | 65,848 | 93,190 | 83,307 | 64,658 | 64,658 | 64,658 |
| 611300 Legal Services Allocation | 71,678 | 69,619 | 60,571 | 60,826 | 60,826 | 60,826 |
| 611400 Information Tech Allocation | 188,226 | 202,069 | 140,919 | 146,632 | 146,632 | 146,632 |
| 611410 FIMS Allocation | 22,669 | 30,549 | 38,949 | 40,720 | 40,720 | 40,720 |
| 611420 Telecommunications Allocation | 0 | 21,746 | 29,433 | 20,634 | 20,634 | 20,634 |
| 611430 Info Tech Direct Charges | 258,606 | 273,921 | 362,582 | 361,831 | 361,831 | 361,831 |
| 611600 Finance Allocation | 31,968 | 53,873 | 48,093 | 46,562 | 46,562 | 46,562 |
| 611700 Utilities Allocation | 49,911 | 49,285 | 56,307 | 58,595 | 58,595 | 58,595 |
| 611800 MCBEE Allocation | 0 | 0 | 9,437 | 9,041 | 9,041 | 9,041 |
| 614100 Liability Insurance Allocation | 73,000 | 68,900 | 72,000 | 18,200 | 18,200 | 18,200 |
| 614200 WC Insurance Allocation | 24,200 | 26,000 | 18,900 | 23,200 | 23,200 | 23,200 |
| Administrative Charges Total | 1,001,822 | 1,097,340 | 1,128,311 | 1,057,691 | 1,057,691 | 1,057,691 |

MARION COUNTY FY2010-11 BUDGET
 BY DEPARTMENT
 ASSESSOR'S OFFICE

| | | | | | | |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| General Fund Total | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | 5,599,655 | 5,599,655 |
| Assessor's Office Grand Total | 5,463,868 | 5,829,642 | 5,612,460 | 5,599,655 | 5,599,655 | 5,599,655 |

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