

# ASSESSMENT DEPARTMENT

2025-27 PROPOSED BUDGET PRESENTATION



## ASSESSMENT DEPARTMENT 2025-27 PROPOSED BUDGET

### ASSESSMENT DEPARTMENT EXPENDITURE HISTORY

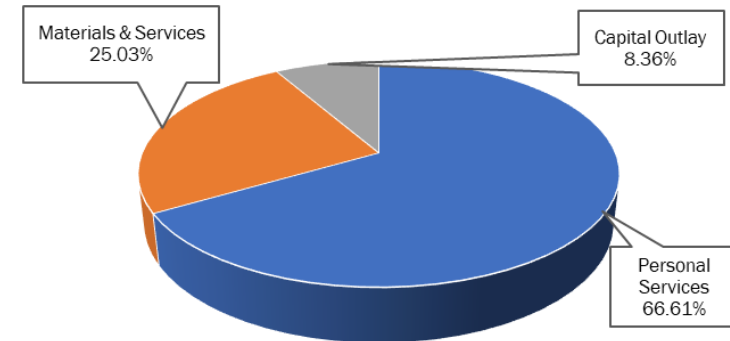
Type	2021-23 Actual	2023-25 Adopted	2025-27 Current Service Level	2025-27 Budget Adjustments	2025-27 Policy Packages	2025-27 Proposed Budget	2025-27 CSL Growth	2025-27 Proposed Growth
Personal Services	\$ 3,689,403	\$ 4,259,205	\$ 5,238,271	\$ (443,246)	\$ 27,317	\$ 4,822,342	23.0%	13.2%
Materials & Services	1,129,739	1,600,524	1,336,593	(50,084)	-	1,286,509	-16.5%	-19.6%
Capital Outlay	6,562	534,848	478,350	-	-	478,350	-10.6%	-10.6%
<b>Total</b>	<b>\$ 4,825,705</b>	<b>\$6,394,577</b>	<b>\$ 7,053,214</b>	<b>\$ (493,330)</b>	<b>\$ 27,317</b>	<b>\$ 6,587,201</b>	<b>10.3%</b>	<b>3.0%</b>

- 2025-27 Current Service Level (CSL) for the Assessment Department is \$7.05 million which is approximate 10.3% above the 2023-25 Adopted Budget.
- The primary budget driver is a 23.0% increase in Personal Services from rising cost in salaries, PERS, and health insurance.
- Vacancy Factor of 5.0% (\$256,007) is included in CSL to match the approximate rate applied in 2023-25.
- Proposed Budget includes budget adjustments equaling a 7.0% decrease to CSL. These adjustments will be accomplished through a two-year freeze of ECI increases and reductions in retirement benefits for all management and unrepresented staff; a 1.0 FTE position reduction to be held as frozen; increase of vacancy factor from 5.0% to 6.4%; reductions in materials and services accomplished through administrative restrictions; and savings from internal service department reductions.
- The net effect of budget adjustments and policy packages is a 6.7% decrease to the CSL which results in the Assessment Department 2025-27 Proposed Budget being 3.0% more than the current 2023-25 Adopted Budget.

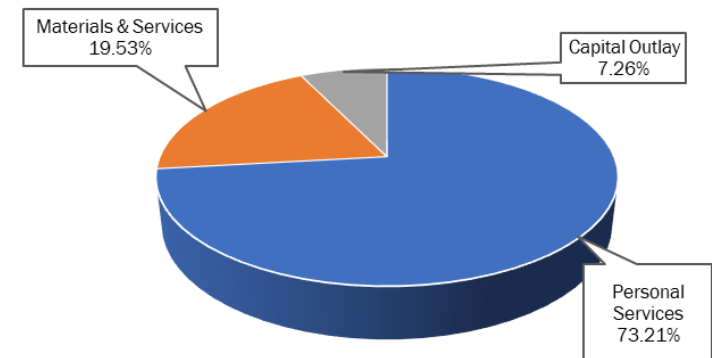
# 2025-27 BUDGETED EXPENDITURES

- The Assessment Department's largest expense for 2025-27 is related to personal service cost.
- Assessment has reduced its total FTE to 16.00 through the freezing of 1.00 FTE. If sustainable resources are identified, the Department will request position restoration.
- For 2025-27, both the Materials and Supplies and Capital Outlay have decreased due to the completion of the project for scanning historical information for property jackets, and partial completion of implementing the new assessment system.

2023-25 Adopted  
Expenditures by Type

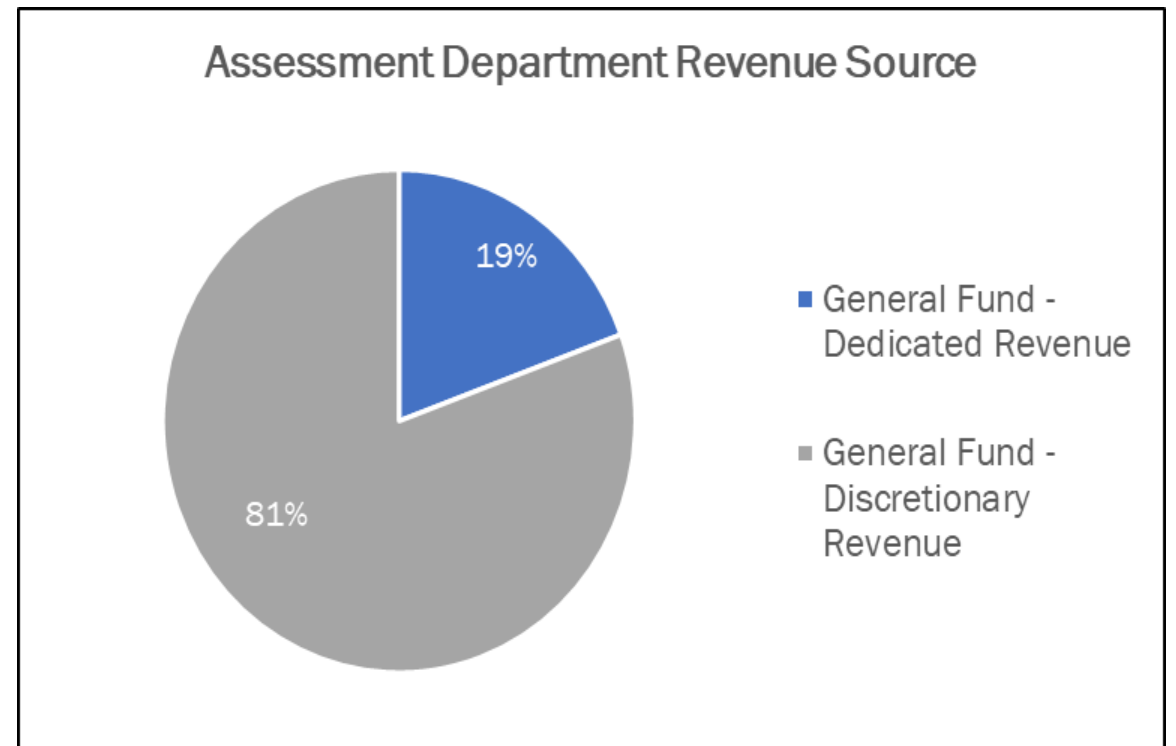


2025-27 Proposed  
Expenditures by Type



## 2025-27 REVENUE SOURCES

- The resources from the Assessment Department are paid 100% from the General Fund.
- 19% of the General Fund resource are dedicated specifically for Assessment with the balance from discretionary sources.
- The largest source of dedicated resources are from County Assessment Function Funding Assistance (CAFFA) annual grant program to assist counties with additional funding for assessment and taxation costs.
- Small portion of dedicated resources is from various charges for services and application fees.



# 2025-27 BUDGET BY FUNCTIONAL AREA

Function (in millions)	2021-23 Actuals	2023-25 Adopted	2025-27 CSL	2025-27 Net Changes	2025-27 Proposed	CSL Increase	Proposed Increase
Valuation and Tax Extension	\$4.82	\$6.37	\$7.05	(\$0.47)	\$6.58	10.3%	3.0%
Capital Improvement Program	\$0.005	\$0.02	\$0.00	\$0.00	\$0.00	-	-
Total Budget	\$4.83	\$6.39	\$7.05	\$0.47	\$6.58	10.3%	3.0%



**Director**  
**Tami Tracy**

**Chief Appraiser**  
**Steve Omernik**

**\* Program Coordinator**  
**Sandy Emge**

**Chief Deputy**  
**Jenny Anderson**

**Appraiser 3 Lead**  
Taryn Selvey

**Residential Appraiser 2**  
Gayle Jess  
Amber Reese

**Rural Appraiser**  
Jordan Wolf

**Residential Appraiser**  
VACANT

**Farm/Forest Appraiser**  
Michele Collins

**Commercial/Industrial Appraiser**  
Kacie Ropp  
Jesus Guzman

**MS Appraiser Specialist**  
VACANT

**GIS/ Cartographer Lead**  
Tim Murphy

**GIS Technician**  
Denise Nolan

**Assessment Office Specialist**  
Jessica Woosley  
Ryan Schofield

**Personal Property**  
Crystal Flowers

2025-27 Proposed Budget eliminates 1.00 FTE vacant position, and establishes limited duration position as permanent through elimination of another 1.00 vacant position.

*\* Position is currently Limited-Duration for 2023-25*

## **ASSESSMENT DEPARTMENT MISSION**

The mission of the Assessor's office is to administer the property tax program accurately, fairly, and efficiently, in compliance with Oregon State tax laws, and to provide the highest level of customer service to those that we serve. Assessment is responsible for valuing all real and business personal property at 100% Real Market Value, establishing the Maximum Assessed Value for every property account, maintaining property information and ownership, and administering various programs such as exemptions, special assessments, and manufactured home processing.

# ASSESSMENT DEPARTMENT FUNCTIONS

- The Assessment Department requests \$6.58 million in 2025-27 to ensure it can perform the statutory function of the County Assessor under Oregon Law.
- Primary functions include valuing all real and business personal property, mapping and processing land changes, administration of special programs such as farm/forest special assessment and senior deferral, maintaining property ownership and information, processing all exemptions, calculating M50 taxable values, annual tax rates, and extending property taxes for all properties.
- In 2024 the department valued 40,521 real and personal property accounts in the County at a real market value of \$25.3 billion with a total taxable value of just over \$11.1 billion. Total taxes extended in 2024 were \$199,793,344 for 52 taxing districts.
- Every year the department reviews all taxing district budgets, enters all requested rates and amounts, computes the annual tax rates for all taxing districts, and assures uniform distribution of taxes to those districts.
- Assessment maintains and updates 1,454 maps consisting of 37,522 tax lots which are utilized by various county and city departments as well as numerous other agencies and the general public.
- The Assessor reports to the Assistant County Administrator.



# 2040 THRIVING COMMUNITIES INITIATIVE

## Goal #1

By June 30, 2027, ensure all electronically scanned property jackets and historical content (approximately 41,000) are linked to the account on the assessment property search website.

**Core Value/Focus Area:**

Environment and Natural Resources

**Commissioner Priority:**

Responsible Governance

**How Funded:**

2025-27 Assessment Department CSL- Requested as part of the integration to new A & T system (ORCATS) web platform.

# 2040 THRIVING COMMUNITIES INITIATIVE

## Goal #2

By June 30, 2027, add all tax lot cards to the assessment property search web page.

**Core Value/Focus Area:** Prosperous Economy

**Commissioner Priority:** Responsible Governance

**How Funded:** 2025-27 Assessment Department CSL- Requested as part of the integration to new A & T system (ORCATS) web platform.

# 2040 THRIVING COMMUNITIES INITIATIVE

## Goal #3

To meet the aggressive timelines for conversion to ORCATS, our new A&T system, and complete the project by 9/1/2026

**Core Value/Focus Area:**

Environment and Natural Resources

**Commissioner Priority:**

Responsible Governance

**How Funded:**

2025-27 Assessment Department CSL

# 2040 THRIVING COMMUNITIES INITIATIVE

## Goal #4

To complete an organizational restructuring providing professional growth and advancement opportunities that provide essential reclassifications due to change in business need, cross training, and succession planning by June 30, 2027.

**Core Value/Focus Area:** Environment and Natural Resources

**Commissioner Priority:** Responsible Governance

**How Funded:** Policy Option Packages AS-01 to AS-06

# 2025-27 BUDGET ADJUSTMENTS AND IMPACTS

Proposed Budget Adjustment	Amount
Freeze of 1.0 FTE Technical Specialist 2	\$295,039
Elimination of Management ECI and reduced retirement benefits	\$74,371
Increased Vacancy Factor from 5% to 6.4%	\$73,836
Material and Supplies Reductions	\$10,938
Cost savings from Internal Service Department Reductions	\$39,146
<b>Total Proposed Budget Adjustment</b>	<b>\$493,330</b>

## IMPACTS

- Freezing 1 FTE and increasing the vacancy factor has significant impacts to the department which will be explained in further detail under challenges.
- Anytime you reduce benefits and freeze salary growth; the potential for experienced professionals to leave increases.
- Internal costs are the 2<sup>nd</sup> highest cost in my department next to personnel, so any reduction is a positive one.

# 2025-27 POLICY PACKAGE REQUEST SUMMARY

## \$27,317 Recommended Budget Increase

- In addition to the Assessment Department's 2025-27 Current Service Level (CSL) Budget, there was a request for an estimated \$109,489 for six policy packages.
- Based on review by County Administrator, an increase of \$27,317 was recommended for two packages.
- In total, the recommended policy packages and budget adjustments represents a 6.7% decrease to the Assessment Department CSL Budget.
- As a result of these actions, the 2025-27 Proposed Budget is 3.0% higher than the 2023-25 Adopted Budget.

## 2025-27 POLICY PACKAGE REQUEST - RECOMMENDED

### Policy Package AS-03 – Program Coordinator Establishment

**Request:** Abolish existing permanent position and create program coordinator focused on managing Department projects.

**Requested Amount:** \$16,207

**Recommended Amount:** \$16,207

**Source:** General Fund - Discretionary

### Policy Package AS-06 – Technical Specialist Reclassification

**Request:** Reclassification of existing position for processing all exemptions and assuming additional tax roll responsibilities.

**Requested Amount:** \$11,410

**Recommended Amount:** \$11,110

**Source:** General Fund - Discretionary

**RECOMMENDATION:** AS-03 and AS-06 were both recommended for funding due to low cost and duties are currently being performed by each position.

## 2025-27 POLICY PACKAGE REQUEST – NOT RECOMMENDED

### Policy Package AS-01 – Appraiser 2 Reclassification

**Request:** Reclassification of existing position to create succession planning within Department by establishing either a lead residential appraiser or a farm/forest appraiser.

**Requested Amount:** \$20,414

**Recommended Amount:** \$0

**Source:** General Fund - Discretionary

### Policy Package AS-02 – Appraiser 2 Reclassification

**Request:** Reclassification of vacant Appraiser 1 position to create more capacity within the appraisal team.

**Requested Amount:** \$20,943

**Recommended Amount:** \$0

**Source:** General Fund - Discretionary

**RECOMMENDATION:** AS-01 was not recommended for funding due to lack of available funding. AS-02 was not recommended as position is being abolished to establish limited-duration position in AS-03 as permanent.



## 2025-27 POLICY PACKAGE REQUEST – NOT RECOMMENDED

### Policy Package AS-04 – Deputy Director

**Request:** Create succession planning within Department by establishing Deputy Director through existing position reclassification.

**Requested Amount:** \$25,858

**Recommended Amount:** \$0

**Source:** General Fund - Discretionary

### Policy Package AS-05 – Personal Property Specialist

**Request:** Reclassification of existing position to focus on personal property valuation as well as machinery and equipment. This creates consistency in valuation and more capacity for commercial/multi-family appraisers.

**Requested Amount:** \$14,657

**Recommended Amount:** \$0

**Source:** General Fund - Discretionary

**RECOMMENDATION:** AS-04 and AS-05 are not recommended for funding due to lack of available funding. May be reconsidered if legislation is approved for increased funding for County Assessment Departments.

# FUTURE CHALLENGES & OPPORTUNITIES

**Challenges:** The inability to hire one of our vacant appraisal positions will have a detrimental impact to the department. The reduction in the appraisal division will hamper our ability to continue to complete reappraisals on properties that have not been visited for 15 to 20 plus years. This creates further inequity in valuation, decreases opportunity for increased revenue from omissions and corrections, and pushes us backwards from our 10-year reappraisal goal.

During this biennium, the department will be going through a very complex conversion to a completely new Assessment and Tax System which we now know will require double and perhaps triple data entry as we move through the conversion process. This is a huge lift and reducing our staffing level and imposing a significant vacancy factor at this time will make the conversion even more difficult.

It is also very important to understand that as the department goes through the conversion to the new system, our business needs have and will continue to change. We recruited for a new Program Coordinator in January (LD) to manage our conversion and the multiple projects to come. Through the recruitment process an internal candidate was selected. This created an additional vacancy in the appraisal section and this position is recommended to be eliminated in lieu of the new Coordinator position. This along with the 1 FTE that is to be frozen leaves us 2 FTE short in the appraisal division.

We know job duties will be changing for several employees as we go through the conversion. It is extremely important that I can reclass the positions based on the business need and new job duties. In addition, the department has several employees that will be retiring in 2 -5 years so succession planning now plays a critical role. While the ask for all 5 reclasses is \$85,000; this assumes that they will all take place on 7/1/2025 which is not the case.

**Opportunities:** Although the next 2 years will be challenging for the department; in the end we as a group have the opportunity to learn a completely new system and way of doing our work more efficiently, together as a team. This gives the assessment team opportunity for growth and development. In 2027 we will be on a much more efficient, updated system. If Assessment remains whole, we will continue to make significant progress towards our reappraisal goals.