



# POLK COUNTY

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ASSESSOR'S OFFICE  
DOUGLAS SCHMIDT  
Assessor

April 6, 2017

House Committee on Revenue

Informational Meeting – Assessment and Taxation Funding

Chair Barnhart, members of the committee, my name is Douglas Schmidt and I am the Polk County Assessor. You have heard about funding issues and will hear more about them in the testimony on HB 2363. Instead of specific funding issues, I want to tell you a little about assessor's offices and my office specifically.

We are 9 people, not including tax collection, responsible for 37 permanent rate taxing districts, an additional 9 Urban Renewal Districts and 23 bond and local option levies making up 115 distinct Tax Code Areas. These districts have over 37,000 taxable and exempt accounts with Real Market Value of \$9.40 million generating taxes and fees of \$87.56 million for the taxing districts.

Assessor's Offices Cartography Sections are responsible for updating the base map layer using information from surveys, deeds, partition and subdivision plats, road vacations, lot line adjustments, etc. We process and review all "sale" documents, any instrument that transfer property. Sellers and legal descriptions are checked against county records. The 36 county base maps are used to create a statewide map layer.

This base map and ownership information is used by title companies, industry, businesses, taxpayers, appraisers, national data companies, etc.

Besides the technical work they do, my Cartography staff can spend hours with a taxpayer helping them with suggestions on a deed they are working on, getting them copies of surveys so the taxpayer can figure out their property line, explaining title issues, trust document issues and more.

The Records Section in Polk County are the "front office" people and the first contact with taxpayers. This section answers incoming calls; assists taxpayers at the counter; administers the senior deferral program; veterans exemption program; the Business Personal Property program; reconciles building permits to the correct property and visits jurisdictions to draw sketches from building plans; they also assists in the charitable and religious exemption programs.

These "front office" people are the ones who listen to and sympathize with a grieving spouse who is asking about the surviving spouse veteran's exemption program. They thank veterans for their service as they turn in their exemption paperwork. They listen

as seniors express their concern about being able to stay in their homes. They spend hours explaining the complexities of the tax exemption programs and why they have to report their business personal property. They walk Manufactured Structure owners through the paperwork needed to sell or transfer their home.

Each year, the Valuation Section gathers updated information on land values; new construction costs; manufactured structure costs; etc. They complete studies of farm rents, what farmers are paying to rent or lease land. We break the rents down by soil class, so we can calculate our specially assessed land values. All this information is used to recalculate the Real Market Value of property and is the first step in determining the certified values.

Valuation staff visits property that has had a permit taken out or that has been tagged for some form of new construction or remodel. They measure, determine the quality and value the improvements. They create exception and Maximum Assessed Value on property based on any new improvements or changes.

After tax statements are mailed, valuation staff will answer questions on value and complete a “value review” of properties where the taxpayer is contesting the value. If taxpayers file an appeal to BOPTA, the local value review board, appraisers will develop a report on that specific property that will tell if we need to adjust our value.

Valuation staff “reappraises” property in specific areas of the county to ensure what is on the ground is what is in our records. They determine if sales are an arm’s length transaction, talking with realtors, buyers and sellers to establish if the sale can be used in the Sales Ratio Analysis. This analysis provides “trends” we use to adjust properties in geographic areas in order to have property appraised to 100% of Real Market Value.

Once we have done all the valuation updates and sales verifications, done all the calculations and recalculations, we then have to receive, review and input all the taxing district budget information; certify values; exchange values with other counties; calculate tax rates; calculate taxes; Certify the Tax Roll; validate the distribution percentages; print tax statements; mail tax statements; collect the taxes; distribute taxes to the districts.

Throughout the year assessors and their staffs around the state do presentations to Realtor groups, business groups, citizen groups and more. We provide training to business owners on the Business Personal Property return and filing the return. Assessor’s Offices are a resource that provides services to a multitude of clients.

I said all that to say this, without qualified and experienced staff in assessor’s offices, some of the functions we do may not get done as well. Adequate funding provides that.