

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON**

**RESOLUTION NO. 2020-021**

Certifying an Estimate of Expenditures for Fiscal Year 2020-2021 for Assessment & Taxation in Accordance with ORS 294.175

**The Multnomah County Board of Commissioners Finds:**

- a. ORS 294.175 requires counties to file by May 1<sup>st</sup> of each calendar year an estimate of expenditures for Assessment and Taxation for the ensuing year with the Oregon Department of Revenue.
- b. Assessment and Taxation has prepared such an estimate of expenditure in accordance with the requirements of ORS 294.175 and the Oregon Department of Revenue administrative rules.

**The Multnomah County Board of Commissioners Resolves:**

- 1. The attached estimate of expenditures for the fiscal year 2020-2021 for Assessment and Taxation for Multnomah County is certified for filing with the Oregon Department of Revenue as required by ORS 294.175.

**ADOPTED this 16th day of April, 2020.**



BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

*Deborah Kafoury*

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Deborah Kafoury, Chair

REVIEWED:

JENNY M. MADKOUR, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON

By *Carlos Rasch*  
Carlos Rasch, Assistant County Attorney

**SUBMITTED BY:** Travis Graves, Interim Director, Dept. of County Management



# Form 7 Summary of Expenses

**2020-2021**

County MULTNOMAH

|   | <b>A.</b>                 | <b>B.</b>  | <b>C.</b> | <b>D.</b>                     | <b>E.</b>    | <b>F.</b>                     |               |
|---|---------------------------|------------|-----------|-------------------------------|--------------|-------------------------------|---------------|
| <b>Current operating expenses</b>                           | Assessment Administration | Valuation  | BOPTA     | Tax Collection & Distribution | Cartography* | Dedicated IT services for A&T | <b>Totals</b> |
| 1. Personnel services                                       | 3,504,773                 | 9,604,588  | 96,785    | 2,590,744                     | 644,718      | 435,255                       | 16,876,863    |
| 2. Materials and services                                   | 370,846                   | 600,415    | 20,189    | 703,927                       | 38,252       | 2,313,395                     | 4,047,024     |
| 3. Transportation   | 12,022                    | 63,214     | 0         | 9,645                         | 139          | 93                            | 85,113        |
| 4. Total current operating expenses (Total direct expenses) | 3,887,641                 | 10,268,217 | 116,974   | 3,304,316                     | 683,109      | 2,748,743                     | 21,009,000    |

\* Include approved grant funding for ORMAP

**Indirect expenses**

|   |            |
|---|------------|
| 5. Total direct expenses (line 4) .....   | 21,009,000 |
| 6. If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box. ....  | 0.05       |
| <b>Total indirect expenses</b> (line 5 multiplied by line 6) .....  | 1,050,450  |
| 6A. If you use a percent amount approved by a federal granting agency to calculate your indirect expenses, enter that percentage in this box..... | 0.00000    |
| <b>Total indirect expenses</b> (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows)         | 0          |
| 7. <b>Total indirect expenses</b> .....   | 1,050,450  |

**Capital outlay**

|   | Assessment Administration | Valuation | BOPTA | Tax Collection & Distribution | Cartography | Data Processing Support (IT, AT) |  |
|---|---------------------------|-----------|-------|-------------------------------|-------------|----------------------------------|--|
| 8. Enter the actual capital outlay without regard to limitation.                | 0                         | 0         | 0     | 0                             | 0           | 0                                | <b>Total capital outlay without regard to limitation</b> |
| 9. Total direct and indirect expenses (sum of lines 4 and 7) .....              |                           |           |       |                               |             |                                  | 22,059,450   |
| 10. Direct and indirect expenses multiplied by 0.06 .....                       |                           |           |       |                               |             |                                  | 1,323,567  |
| 11. The greater of line 10 or \$50,000.....                                     |                           |           |       |                               |             |                                  | 1,323,567  |
| 12. Capital outlay (the lesser of line 8 or line 11) .....                      |                           |           |       |                               |             |                                  | 0  |
| 13. Total expenditures for CAFFA consideration (sum of lines 4, 7, and 12)..... |                           |           |       |                               |             |                                  | 22,059,450   |

# Form 8

## Grant Application Resolution

MULTNOMAH County is applying to the Department of Revenue to participate in the County Assessment Function Funding Assessment Program.

This state grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation.

MULTNOMAH County has undertaken a self-assessment of its compliance with the laws and rules that govern the Oregon property tax system. The County is generally in compliance with ORS 308.232, 308.234, Chapters 309, 310, 311, 312, and all requiring equity and uniformity in the system of property taxation.

MULTNOMAH County agrees to appropriate budgeted dollars based on 100 percent of the expenditures certified in the grant application. The total expenditure amount for consideration in the grant is \$22,059,450. If 100 percent isn't appropriated, no grant shall be made to the county for each quarter in which the county is out of compliance.

**The County designates** the following individual as the contact for this grant application.

|                       |                       |                                 |
|-----------------------|-----------------------|---------------------------------|
| <u>MICHAEL VAUGHN</u> | <u>(503) 988-7325</u> | <u>michael.vaughn@multco.us</u> |
| Name                  | Phone                 | Email                           |

### County Approval

By selecting the "I Accept" checkbox, you are signing this Resolution electronically and certifying the Resolution has been approved by the board. You agree your electronic signature is the legal equivalent of your manual signature.

I Accept

|  |                               |                  |
|--|-------------------------------|------------------|
| <u></u> | <u>Multnomah County Chair</u> | <u>4/16/2020</u> |
| Chair/Judge or Appointee   | Title                         | Sign Date        |