

**TUESDAY WORK SESSION AGENDA**  
**April 25, 2023**  
**Courthouse Conference Room**

THE LOCATION OF THIS MEETING IS ADA ACCESSIBLE. PLEASE ADVISE THE BOARD OF COMMISSIONERS (503-623-8173) AT LEAST 24 HOURS IN ADVANCE IF YOU NEED SPECIAL ACCOMMODATIONS TO ATTEND OR TO PARTICIPATE IN THE MEETING VIRTUALLY.

**Approximate Time**

**AGENDA**

- |           |  |
|-----------|--|
| 9:00 a.m. | 1. CALL TO ORDER – PLEDGE OF ALLEGIANCE          |
|           | 2. COMMENTS (for items not on this agenda)       |
|           | 3. APPROVE MINUTES OF April 18, 2023             |
|           | 4. POLK COUNTY ASSESSOR UPDATE – Valerie Patoine |
|           | 5. NON-LISTED ITEMS (Pursuant to ORS 192.640)    |

Regular meetings of the Board of Commissioners are held on Tuesday and Wednesday each week. The meetings are held in the Board of Commissioners' conference room, 850 Main Street, Dallas, Oregon. Each meeting begins at 9:00 a.m., and is conducted according to a prepared agenda that lists the principal subjects anticipated to be considered. Pursuant to ORS 192.640, the Board of Commissioners may consider and take action on subjects that are not listed on the agenda. The Board also holds a department staff meeting at 9:00 a.m. on Every Monday in the Commissioners Conference Room at 850 main Street, Oregon.

The Polk County Board of Commissioners will be attending the Polk County Local Public Safety Coordinating Council meeting on May 1, 2023 at 12:00 p.m., located at 850 Main St., Dallas, OR 97338.

A public meeting of the Budget Committee for Polk Extension Service District will be held in the Main Conference Room of the County Courthouse at 11:00 a.m., on Wednesday, May 10, 2023. The purpose of the meeting is to discuss the budget for fiscal year July 1, 2023 to June 30, 2024 and to receive the budget message and document. Time is reserved for public comment at 11:15 a.m. A copy of the budget document may be inspected or obtained on or after May 3, 2023, at the Board of Commissioners' Office, Polk County Courthouse, during regular business hours. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed budget with the Budget Committee.

The Homeless Prevention Advisory Council will be meeting on May 10, 2023 from 12:00 pm to 1:30 pm located in the first floor conference room at 182 SW Academy St, Dallas Oregon, 97338.

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**APPEARANCE OF INTERESTED CITIZENS**

The Board sets aside a time at each regular meeting for comment by the public on subjects not appearing on the Agenda. Individuals may come forward and make any statement they wish, but not to exceed three (3) minutes in length, except as is required to give concise answers to questions from Board members. If the subject will require a lengthier presentation, or merits inclusion as an item on the Agenda of a future meeting, the Board shall schedule it accordingly.

**POLK COUNTY BOARD OF COMMISSIONERS**  
**TUESDAY MEETING MINUTES**  
**April 18, 2023**

1. At 9:00 a.m., Commissioner Gordon declared the Tuesday meeting of the Polk County Board of Commissioners in session and led the Board and attending audience in the Pledge of Allegiance. Commissioner Pope and Commissioner Mordhorst were present.

**2. COMMENTS (for items not on this agenda):**

None.

**3. MINUTES:**       **COMMISSIONER MORDHORST MOVED, COMMISSIONER POPE  
SECONDED TO APPROVE THE MINUTES OF April 11, 2023**

**MOTION PASSED BY UNANIMOUS VOTE OF THE BOARD.**

**4. BROADBAND UPDATE:**

Dean Anderson, provided an update to the Board of Commissioners on the current projects happening for expanding and improving broadband in Rural Polk County. Mr. Anderson's update went over funded broadband projects, such as, the Falls City Study, Clow Corner Road/Rickreall, South Dallas Fiber, and Alyrica Fixed Wireless. Mr. Anderson also provided some updates and information on PAgCASA (an independent speed test pilot for Falls City and rural West Salem), FCC broadband mapping, legislation, broadband office & funding, and Faster Internet Oregon (FIO). Commissioner Pope asked if there is an appeal process to the FCC process. Mr. Anderson stated there is an appeal process but that he has to wait and then he explained the reasoning. Mr. Anderson stated that FIO is requesting a support letter from Polk County, however, due to lack of information, he stated that he not comfortable with the request. Commissioner Pope agrees with Mr. Anderson and does not support that request. The Commissioners wanted to recognize Dean Anderson for all of his hard work, his talents, and his dedication to this project. Commissioner Pope stated that Polk County wouldn't be where they are at with the Broadband project without Mr. Anderson. Commissioner Pope also wanted to recognize Morgan Smith, County Counsel, and Greg Hansen, Administrative Officer, for their involvement and hard work.

**5. NON-LISTED ITEMS** – (Pursuant to ORS 192.640, the Board of Commissioners considered the below identified non-listed items.)

Todd Whitaker, Public Works Director, wanted to provide an update to the Board for bids they received for road striping. Mr. Whitaker stated they are also changing the type of paint they will be using due to costs and will be using water-based paint. Mr. Whitaker stated that they have received two bids for the job and provided some details for each bid. Mr. Whitaker stated that they will be sending out a notice of intent to award next. The Commissioners asked some questions about the work that will be done and Mr. Whitaker answered their questions.

Commissioner Gordon adjourned the meeting at 9:36 a.m.

# Assessor Quarterly Overview

April 26, 2023

Valerie Patoine, Assessor

## ❖ Overview

- Over 39,000 taxable and nontaxable accounts
- 2022 RMV – \$15.644 Billion of taxable property (22% growth from 2021)
- 2022 AV – \$7.4 Billion of taxable property (4.7% growth from 2021)
- 2022 Total taxes and fees levied - \$116.4 Million (4.7% growth from 2021)
- 2023 Estimated AV – 4.5% growth

## ❖ BOPTA

- 20 Requests for Review (informal)
- 1 BOPTA Appeal
  - Commercial Medical Office appealed by a tax rep
    - Stipulated before BOPTA
- 1 Supervisory Review to the State
  - Heir appealing back taxes and interest. Parents died in a plane crash August 2022.
    - Appealed 10/27/22, taxes paid in full 11/15/22, denied 12/14/22

## ❖ Office Staff

- **Cartography**
  - Donna Postma, our Lead Cartographer retired end of February. We promoted Christi Pontier to Lead Cartographer, and hired an additional GIS Cartographer who will start May 1<sup>st</sup>. In addition we promoted Amy Everetts to Cartographic GIS Tech. This reorganization will ensure succession and continuity in our cartography section.
- **Records Section**
  - Our two new hires are doing great. Kelly is picking up the Personal Property Program really quickly, and also spearheaded the first year (and trial run) of the online filing system for Personal Property.
  - Beth is learning the Farm and Forest special assessment programs. In the last few months she is being trained in the processing of manufactured structures. With Amy being promoted to cartography, this processing will now be Beth's responsibility.
- **Data Analyst/Commercial Appraiser**
  - Eric is continuing to be a real asset as our Data Analyst and Commercial Appraiser. We had our preliminary meeting the DOR for the Ratio Study, and they had zero questions for us. This is a reflection of the quality of analysis that Eric is doing for us. Eric reappraised the storage units last year, which is the first reappraisal of commercial we have done in years. We have done hotspot appraisal, and sale reviews, but we haven't had the bandwidth to actually do a reappraisal for quite a few years. Eric will be reappraising Dallas this summer.

## ❖ Urban Renewal Districts

- Dallas finalized their new South Dallas Urban Renewal District and we have started the work to process this new district in our records.
- Monmouth annexed two properties into their existing UR District, but they didn't get it approved until after January 1<sup>st</sup> so it won't take effect until next tax year (2024-25).

## ❖ Enterprise Zone

- **Existing** Enterprise Zones participants:
  - Fred Tebb & Sons (Dallas) - **CLOSING**
  - RAM Steel Co (W Salem)
  - West Salem Machinery (W Salem)
- **New** Enterprise Zone applicant:
  - Ascentic Engineering – **YEAR 1**
  - Open Road – 2023 – **NOT STARTED AS OF 1/1/2023**

## ❖ Mobile Assessor/CamaCloud (Woolpert)

- Contract signed to implement a new appraisal software to assist appraisers in the field using IPADS – May 3, 2022 **UPDATE:** Woolpert is still working on adapting their software to Helion, and we will convert as soon as they finish Deschutes County. Latest implementation date is “late summer/fall”.

## ❖ ArcPro Conversion (mapping platform)

- Testing is still going strong, and we are late on implementation to what we had originally planned. We are now hopeful it will be this next tax year (2023-2024).

## ❖ Imaging and Indexing of Property Records

- My biggest goal since becoming Assessor was to take our records digital. I’ve been in the job for 4 years now, and am now just reaching the place we can move forward with this goal.
- Requested and received a quote from a company called Kofile. They have done work for Polk County before (Val Unger), and have integrated with Helion so they were my first choice. However, their quote was very high and have since chosen to keep the work inhouse. The benefit with Kofile was the speedy process and completion timeline (3 months). However, it still required an employee to go through each packet and pull-out unwanted papers, remove staples and tape. I figured since we had to touch each packet anyway, why not hire locally and keep it inhouse. We could do the project for a lot less money, it would just take time. It would take us over 18 years of hiring a temp employee to equal Kofile’s quote (assuming \$20 per hour).

	<b>Rate p/hour</b>	<b>2 years Full Time Wages</b>
Temporary Employee	\$20	\$83,200
Kofile Quote		\$762,240
<b>SAVINGS</b>		<b>\$679,040</b>

Moving forward, my plan is to work with Helion to create a workflow for all new work to be done in a digital workspace beginning this new tax year (2023-24). Then in 2024-25 will hire a temporary employee to begin the digitize efforts for all existing files.

❖ **Legislative Update** – 123 Bills on list, most are referred to other committees, public hears etc.

- Bills that the Assessors are watching or I find interesting:
  - BOPTA:
    - HB 2031 - Renames to “Property Value Appeals Board”
    - HB 2237 - Changes member terms from one to two years
  - Exemptions:
    - HB 2070 or 148 (2 bills?) – Extends sunset to 2031 for exemption for surviving spouses of certain Public Safety Officers
    - HB 2066 or 144 (2 bills?) – Extends sunset of exemption for food processing M&E
    - HB 2199 – Extends sunset of EZ program
  - HB 2086 – Allows correction of MAV to new property due to errors for the current year and up to 5 preceding years.
  - SB 1012 – Only affects those counties that suffered in the 2020 wildfires
  - HB 2033 – Clarifies method of collecting unpaid charges against real property when recorded without a certificate.
  - SB 919 – Provides 5 year property tax exemption for newly constructed AUD, or newly converted duplex, triplex or quadplex that is used as occupants primary residence.

❖ **Market Update (WVMLS Stats)**

- Residential **New Construction** Ave Sales Price Year over Year comparison

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>YTD</u> <u>2023</u>	<u>Current</u> <u>Pending</u>	<u>Current</u> <u>Active</u>
\$339,993	\$367,985	\$379,063	\$387,833	\$437,669	\$524,243	<b>511,557</b>	<b>\$507,481</b>	<b>\$558,363</b>
	1.08	1.03	1.02	1.13	1.19	<b>.97</b>	<b>.96</b>	<b>1.06</b>

- **All Residential Averages Sales Price in Polk County**

<u>Polk Residential</u> <u>Sales</u>	<u>Ave Sales</u> <u>Price</u>	<u>% Increase/</u> <u>Decrease</u>
YTD 2023	<b>\$452,897</b>	<b>.95</b>
2022	474,812	1.10
2021	\$431,252	1.22
2020	\$352,988	

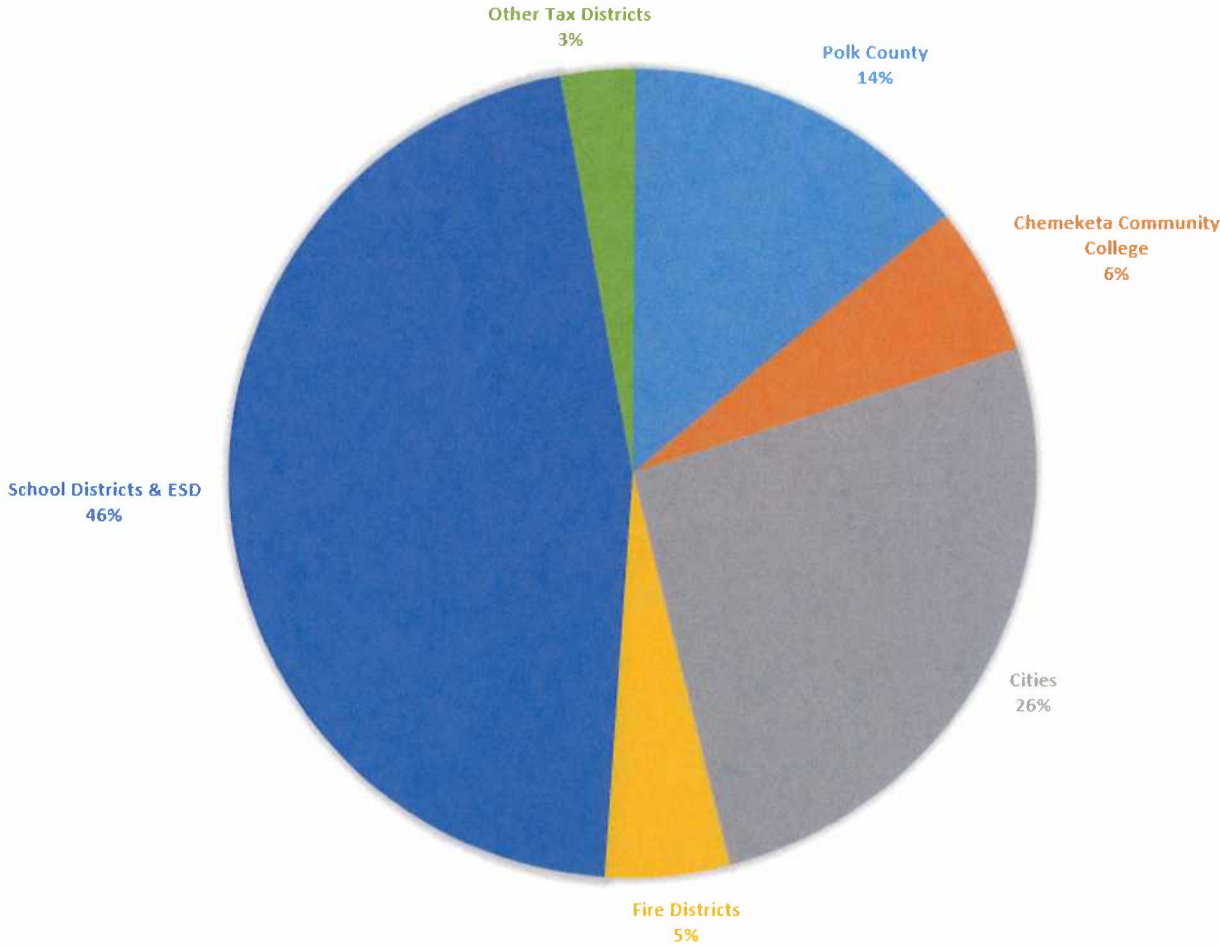
❖ **What are we doing now?**

- March 15<sup>th</sup> deadline for Business PP and RPR
- April 1<sup>st</sup> deadline for Veterans and Exemption applications and renewals
- April 15<sup>th</sup> deadline for Senior Deferral and Non EFU Farm Questionnaires
- Wrapped up the annual Farm Rent Study – we are one of the only counties still doing a Farm Rent Study. Send results to participating farmers – they really appreciate receiving and encourages responses.
- Appraiser School this week
- Cartography training
- New Construction – done
- Sales Reviews – in process; in preparation for Ratio Study due July 1st
- Appraisers - Summer months will be spent in reappraisal
- Front office furniture move

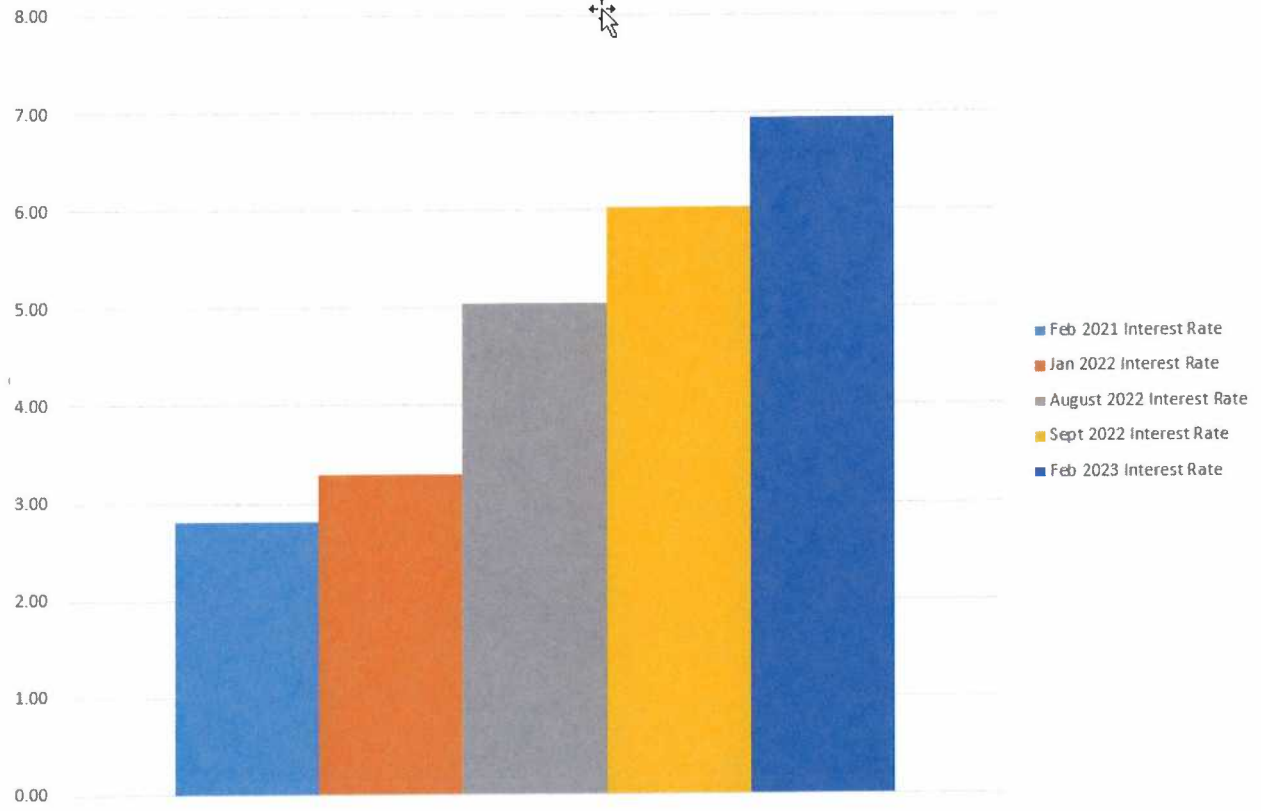
**First and Second QUARTERS 2022-2023  
POLK COUNTY ASSESSOR'S OFFICE  
DEPARTMENTAL REVIEW HIGHLIGHTS**

RESPONSIBILITY	7/1/2022 to 12/31/2022	7/1/2021 to 6/30/2022	7/1/2020 to 6/30/2021	7/1/2019 to 6/30/2020	7/1/18 to 6/30/2019
	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
Staffing Level	12.00	11.00	10.00	10.00	10.00
Assessor	1.00	1.00	1.00	1.00	1.00
Mapping	2.75	2.75	2.75	2.75	2.75
Records	3.25	3.25	2.25	2.25	2.25
Appraisal	5.00	4.00	4.00	4.00	4.00
Total Accounts	39,033	38,667	38,390	38,143	37,973
Total Taxable Assessed Value	7,414,371,252	7,082,007,884	6,772,174,758	6,439,463,455	6,131,709,649
Countywide New Value Growth	332,363,368	309,833,126	332,711,303	307,753,806	230,869,733
Added Revenue to County	549,851	513,636	553,130	512,930	385,552
<small>Tax Rate is SAL 4a Line 28 District Taxes Imposed divided by Line 13 Total Taxable Assessed Value</small>					
<b>Mapping Section:</b>					
Name Changes	2392	4672	4662	4146	4157
Number of New Accounts	183	352	308	328	196
Number of Accounts Combined	12	38	62	114	44
<b>Records Section:</b>					
Corrections to the Roll	10	42	76	109	71
% of Total Accounts	0.0256%	0.1086%	0.1980%	0.2858%	0.1870%
Veterans Exemptions	982	1010	971	933	915
<small>Veterans includes Capital Manor, Physician Approved and Active Duty</small>					
Personal Property Returns -Mailed	1575	1651	1799	1850	2,057
Senior and Disabled Applications (approved and denied)		6	3	7	5
Exemption's Applications (new and renewals)		35	28	34	31
Man. Struct. Processing - ORCATS	97	194	157	278	182
Man. Struct. Processing - MHOD's	57	134	126	44	0
<small>As of March 2020, Polk County now processes MS's into the State MHOD's system</small>					
Counter Assistance	639	692	267	1130	1,875
Phone Assistance	1278	2103	2100	3394	5,103
<b>Appraisal Section:</b>					
Accounts Physically Appraised	2461	2,331	5,758	7,632	4,406
Accounts Re-Calculated	37,060	36,711	36,480	36,262	36,121
<small>For 2017-2018 added nonassessable accounts in the recalculation. Total Re-Calculated does not include PP, Utility or M&amp;E accounts.</small>					
Annual Maintenance Appraisals	31	1233	1385	1309	1332
Sales Reviews/Outliers	1	955	877	672	819
<b>Quality of Appraisal Program: COD's</b>					
Residential - Polk Standard; 8 to 10	9.13	7.41	6.5	7	8
Comm/Ind. - Polk Standard; 10 to 15	10.51	11.25	12	12	11
Apartments - Polk Standard; 12	11.45	3	3	8	5
Rural/Farms - Polk Standard; 10 to 15	12.28	10.5	8	11	11
<b>Annual Appeals:</b>					
BOPTA	1	5	29	8	11
State / Supervisory	1	0	0	0	0
Court	0	0	0	0	0
Total Appealed	2	5	29	8	11
% of Total Accounts	0.00013	0.00013	0.00076	0.00021	0.00029
Number Reduced - Requests for Review	12	11	21	39	28
Number of Local Appealed	0	0	0	0	0
Request for Review	20	13	27	69	41
<b>Farm/Forest Program:</b>					
Number of New Applications	5	10	21	10	29
Number of Disqualifications	5	41	34	27	39
Number of Estimated Disqualifications	9	23	31	42	24
Farm/Forest Review	81	43	81	0	119
Warning Letters	23	13	14	30	11

# 2022 DISTRICT DOLLARS ALLOCATION



# Interest Rate





## Polk County Values over Time

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Land	\$3,836,346,925	\$3,957,750,488	\$3,726,628,606	\$3,543,395,557	\$3,241,788,165	\$3,005,639,475	\$3,004,776,845	\$3,046,089,515	\$3,184,189,425	\$3,306,127,675	\$3,739,726,485	\$3,864,864,792	\$4,150,438,189	\$4,532,476,254	\$5,005,471,804	\$6,111,630,858
Improvements	\$3,879,389,260	\$4,180,544,811	\$3,993,597,190	\$3,836,182,063	\$3,738,115,674	\$3,684,433,963	\$3,711,616,959	\$3,974,595,109	\$4,405,119,696	\$4,815,061,183	\$5,448,995,113	\$5,958,616,772	\$6,679,396,583	\$7,186,186,832	\$7,813,638,490	\$9,532,474,959
<b>Total RMV</b>	<b>\$7,715,736,185</b>	<b>\$8,138,295,299</b>	<b>\$7,720,225,796</b>	<b>\$7,379,577,620</b>	<b>\$6,979,903,839</b>	<b>\$6,690,073,438</b>	<b>\$6,716,393,804</b>	<b>\$7,020,684,624</b>	<b>\$7,589,309,121</b>	<b>\$8,121,188,858</b>	<b>\$9,188,721,598</b>	<b>\$9,823,481,564</b>	<b>\$10,829,834,772</b>	<b>\$11,718,663,086</b>	<b>\$12,819,110,294</b>	<b>\$15,644,105,817</b>
		1.055	0.949	0.956	0.946	0.958	1.004	1.045	1.081	1.070	1.131	1.069	1.102	1.082	1.094	1.220
<b>Total AV</b>	<b>\$4,082,287,174</b>	<b>\$4,295,311,141</b>	<b>\$4,492,962,780</b>	<b>\$4,625,538,871</b>	<b>\$4,738,116,127</b>	<b>\$4,826,035,276</b>	<b>\$4,921,123,776</b>	<b>\$5,110,398,768</b>	<b>\$5,358,664,931</b>	<b>\$5,621,923,862</b>	<b>\$5,900,839,916</b>	<b>\$6,131,709,649</b>	<b>\$6,439,463,455</b>	<b>\$6,772,174,758</b>	<b>\$7,082,007,884</b>	<b>\$7,414,371,252</b>
		1.052	1.046	1.030	1.024	1.019	1.020	1.038	1.049	1.049	1.050	1.039	1.050	1.052	1.046	1.047
<b>Total Taxes</b>	<b>\$63,748,765.34</b>	<b>\$65,904,699.20</b>	<b>\$69,934,002.32</b>	<b>\$71,127,400.62</b>	<b>\$73,766,523.54</b>	<b>\$75,095,012.74</b>	<b>\$76,033,877.82</b>	<b>\$79,602,211.53</b>	<b>\$84,484,098.15</b>	<b>\$87,561,003.75</b>	<b>\$89,826,253.73</b>	<b>\$96,512,635.74</b>	<b>\$100,390,461.65</b>	<b>\$105,936,764.75</b>	<b>\$111,232,571.08</b>	<b>\$116,433,765.53</b>
		1.034	1.061	1.017	1.037	1.018	1.013	1.047	1.061	1.036	1.026	1.074	1.040	1.055	1.050	1.047