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Clackamas County
www.clackamas.us



Department of Assessment and Taxation

Bronson Rueda
COUNTY ASSESSOR

April 23, 2026

BCC Agenda Item: _____

Board of County Commissioners
Clackamas County

Approval of a Resolution approving the submission of the Assessor's County Assessment Function Funding Assistance Grant Application for FY 2026-2027. Total value is approximately \$1,242,000 for 1 year. Funding through the State of Oregon. No County General Funds are involved.

Previous Board Action/Review: None

Performance Clackamas: Transparency

Counsel Review: Yes

Contact Person: Bronson Rueda
Megan Nava

Procurement Review: N/A

Contact Phone: 503-655-8302
503-655-7623

EXECUTIVE SUMMARY: County Assessment Function Funding Assistance (CAFFA) is a grant from the State of Oregon to the Clackamas County Assessor's Office. The grant provides approximately 1.242 million of the revenue for the Assessor's Office. All documents required to be included in the grant application are attached. They include a summary of expenses, two staffing reports, two narrative reports, two work activity forms, and the Grant Application resolution.

The application and accompanying documentation must be received in the State Department of Revenue's Online System by May 1, 2026, and this material has been reviewed and approved by County Counsel.

RECOMMENDATION: Staff respectfully recommends that the Board of Commissioners approve this resolution, so that this grant application may be submitted to the state.

Respectfully submitted,

Bronson Rueda
County Assessor
Assessment and Taxation

For Filing Use Only

BEFORE THE BOARD OF COUNTY COMMISSIONERS

OF CLACKAMAS COUNTY, STATE OF OREGON

In the Matter of Approving
The Submission of a Grant
Document to the Oregon
Department of Revenue



Board Order No.

Page 1 of 2

Clackamas County is applying to the Department of Revenue in order to participate in the County Assessment Function Funding Assistance Program: and

Whereas, this matter coming before the Board at this time, and it appearing that 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; and

Whereas, Clackamas 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 other laws requiring equity and uniformity in the system of property taxation; and

Whereas, Clackamas County agrees to appropriate the budgeted dollars based on 100 percent of the expenditures certified in the grant application. The total expenditure amount for the consideration in the grant is \$12,679,317. If 100 percent is not appropriated, no grant shall be made to the county for the quarter in which the county is out of compliance; and

Whereas, Clackamas County designates Bronson Rueda, Assessor, phone number (503)655-8302, as the County contact person for this grant document; and

Whereas, The Board finds it would be in the best interest of Clackamas County to adopt this resolution and submit the attached grant documents to the Oregon Department of Revenue.

NOW THEREFORE, the Clackamas County Board of Commissioners do hereby order that this application be approved and the grant documents be submitted to the Oregon Department of Revenue.

BEFORE THE BOARD OF COUNTY COMMISSIONERS

OF CLACKAMAS COUNTY, STATE OF OREGON

In the Matter of Approving
The Submission of a Grant
Document to the Oregon
Department of Revenue



Board Order No.

Page 2 of 2

DATED this _____ day of _____, 2026

BOARD OF COUNTY COMMISSIONERS

Chair

Recording Secretary



Form 1

Grant Application Staffing 2026-2027

County <u>CLACKAMAS</u>	<u>Column 1</u> Approved FTE current year (2025-26)	<u>Column 2</u> Budgeted FTE coming year (2026-27)	<u>Column 3</u> Change (Column 2 less Column 1)
A. Assessment administration			
Assessor, deputy, etc.	2.00	2.00	0.00
Assmt. support staff, deed clerks and data entry staff	17.90	16.50	(1.40)
Total assessment administration staff.....	19.90	18.50	(1.40)
B. Valuation and appraisal staff			
Chief appraisers/appraiser supervisor	3.00	4.00	1.00
Lead appraisers	6.00	6.00	0.00
Residential appraisers	7.50	7.50	0.00
Commercial/industrial appraisers	3.50	3.50	0.00
Farm/forest/rural appraisers.....	2.00	2.00	0.00
Manufactured structure/floating structure appraisers	0.50	0.50	0.00
Personal property appraisers.....	0.50	0.50	0.00
Personal property clerks.....	2.00	2.00	0.00
Sales data analyst.....	3.00	3.00	0.00
Data gatherers and appraisal techs.....	0.00	0.00	0.00
Total valuation and appraisal staff	28.00	29.00	1.00
C. Property Value Appeals Board (PVAB)			
	1.00	0.50	(0.50)
D. Tax collection and distribution administration			
Administration, deputy, etc.....	1.00	1.00	0.00
Support and collection	5.50	5.50	0.00
Tax distribution	1.25	0.75	(0.50)
Foreclosure and garnishment.....	0.75	0.75	0.00
Total tax collection and distribution staff	8.50	8.00	(0.50)
E. Cartography and GIS administration			
Cartographic/GIS supervisor.....	0.00	0.00	0.00
Lead cartographers	1.00	1.00	0.00
Cartographers.....	4.00	4.00	0.00
GIS specialists	0.50	0.00	(0.50)
Total cartographic and GIS staff	5.50	5.00	(0.50)
F. Dedicated IT services for A&T			
	2.00	0.00	(2.00)
G. Total assessment and taxation staffing			
	64.90	61.00	(3.90)



Form 2 Explanation of Staffing Issues

2026-2027

County CLACKAMAS

In this section, explain any difference between approved staffing for the current year and staffing for the budgeted year. Explain why any funded positions were unfilled for the current year. Use this form to describe the intended use of nonpermanent workers (temporary help, project temporaries, and contractors) by A&T function, along with their cost. Note any special or unique aspects regarding who accomplishes the work and how they accomplish it related to Forms 4, 5, and 6. For example, if you use staff to perform personal property functions, other than those reported on Form 1, Section B, note that here and include the FTE.

There are two differences between the current year's approved staffing and our budgeted year 2026-2027 staffing. First, due to efficiency gains and workflow adjustments, we were able to repurpose an A&T Specialist 1 position from Assessment & Administration to a Valuation Supervisor position in Valuation - Appraisal Staff. This change is reflected in Sections A & B below. Second, recent direction from the Department of Revenue (DOR) required us to remove support positions from our FTE count and instead include those expenses in Form 7.

Vacancies continued to be filled throughout the year and lag time due to the recruitment process sometimes impacts specific workloads during annual cycles. We completed 6 FTE recruitments in FY 2025-26. These recruitments are the equivalent of approximately 10% of our 61 FTE count. We currently have 4 vacant positions including a Senior Property Appraiser and three GIS Cartographer 2's. Last year at this time we had seven vacant positions.

A. Assessment & Administration: Reduction of 1.4 FTE. An A&T Specialist 1 position was repurposed to Valuation Supervisor position. The 0.4 FTE reduction is attributed to County Counsel, and this cost is now accounted for in Form 7.

B. Valuation – Appraisal Staff: Addition of 1 FTE, a Valuation Supervisor position was added by repurposing an A&T Specialist 1 position.

C. Clerk / PVAB staff: Reduction of 0.5 FTE due to reporting changes per DOR guidance. The cost of this is now accounted for in Form 7.

D. Tax Collection & Distribution Administration: Reduction of 0.5 FTE due to reporting changes per DOR guidance. The cost of this is now accounted for in Form 7.

E. Cartography & GIS Admin: Reduction of 0.5 FTE due to reporting changes per DOR guidance. The cost of this is now accounted for in Form 7.

GIS/ORMAP: The County TS/GIS team continues to provide support and resources to our cartography department as we transition to Parcel Fabric in ArcGIS Pro.

F. A&T Data Processing Staff: This is support from County Technical Services Department for Database support, maintenance, programming, and web services. Reduction of 2.0 FTE due to reporting changes per DOR guidance. The cost of this is now accounted for in Form 7.

Form 1

Reduction of 3.9 FTE from 2025-26 to 2026-27. The cost of these positions are now accounted for in Form 7.

- A. Reduction of 0.40 FTE allocated for county counsel support
- C. Reduction of 0.50 FTE allocated for PVAB Specialist from the Clerk
- D. Reduction of 0.50 FTE allocated for Treasury support for distributions
- E. Reduction of 0.50 FTE allocated for GIS support
- F. Reduction of 2.00 FTE allocated for TS support

Form 4

#7 Other Valuation Appraiser Activity: 1.0 FTE is attributed to appraisal time directed to the ProVal CAMA system upgrade testing and development, neighborhood boundary maintenance, and special

projects. Resource limitations and a high volume of appeals have impacted the ability to direct additional resources to populate our CAMA system with the commercial/industrial property characteristic data and build income property valuation models to enable valuation and recalculation of these types of property within our system. This remains a strategic goal. Despite the resource limitations, we have made some progress this year on our CIM project and will continue to progress utilizing current staff.

Form 5

#15 - The Tax Collector function is combined with the County Assessor function.



Form 3 General Comments

2026-2027

County CLACKAMAS

Use this form to describe any issue in your budget that needs further clarification. Examples include significant changes on Form 7, purchase of a new data processing system, salary increases, new car purchases, personnel services, costs for mapping, etc. You can also use this form to document any miscellaneous comments about this grant application.

N/A



Form 4 Valuation and Appraisal Resources

2026-2027

County <u>CLACKAMAS</u>	Number of accounts by activity		Number of FTE by activity	
	Actual (2025-26)	Estimated (2026-27)	Actual (2025-26)	Estimated (2026-27)
Activities				
1. Real property exceptions, special assessments and exemptions				
New construction.....	5,308	6,367	6.50	7.00
Zone changes.....	16	30	0.25	0.25
Subdivisions, segregations, and consolidations....	1,450	1,598	1.25	1.25
Omitted properties	459	60	1.50	1.50
Special assessment qualification and disqualification	395	338	2.00	2.00
Exemptions.....	189	200	1.00	0.50
Subtotal.....	7,817	8,593	12.50	12.50
2. Appeals and assessor review				
Assessor review and stipulations	0	0	0.50	0.50
PVAB.....	279	300	2.50	2.50
Department of Revenue.....	0	0	0.25	0.25
Magistrate Division of the Oregon Tax Court.....	75	87	1.75	1.75
Regular Division of the Oregon Tax Court.....	1	1	0.25	0.25
Subtotal.....	355	388	5.25	5.25
3. Real property valuation				
Physical reappraisal.....	14,755	14,212	2.00	2.50
Recalculation only—no appraisal review	173,214	173,858	2.25	2.25
Subtotal.....	187,969	188,070	4.25	4.75
4. Business personal property (returns mailed)	8,978	9,200	2.00	2.00
5. Ratio			2.00	2.50
6. Continuing education			1.00	1.00
7. Other valuation—appraisal activity			1.00	1.00
8. Total valuation and appraisal staff (FTE)			28.00	29.00



Form 5 Tax Collection and Distribution Work Activity

2026-2027

County CLACKAMAS

**Number of accounts
by activity**

	Actual (2025-26)	Estimated (2026-27)
--	---------------------	------------------------

1. Number of accounts requiring roll corrections			
Business personal property	41		72
Personal property manufactured structures	20		14
Real property	1,773		1,556
2. Number of accounts requiring a refund			
Business personal property	375		196
Personal property manufactured structures	122		134
Real property	1,652		1,701
3. Number of delinquent tax notices sent			
Business personal property	1,779		1,340
Personal property manufactured structures	949		1,306
Real property	6,069		5,936
4. Number of foreclosure accounts processed			
Real property only	479		429
5. Number of accounts issued redemption notices			
Real property only	82		60
6. Number of warrants	1,320		1,092
7. Number of garnishments	0		0
8. Number of seizures	0		0
9. Number of bankruptcies	172		170
10. Number of accounts with an address change processed	6,392		6,583
11. How many second trimester statements do you mail?	18,000		
12. How many third trimester statements do you mail?	17,000		
13. Does the county contract for lock box service?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
14. Does the county use in-house remittance processing?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
15. Is tax collecting combined with another county function?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, describe that function on Form 2.			



Form 6
Assessment and Administrative
Support and Cartography
Work Activity

2026-2027

County CLACKAMAS

**Assessment and administrative support
work activity**

	<u>Numbers by activity</u>	
	<u>Actual (2025-26)</u>	<u>Estimated (2026-27)</u>
1. Number of deeds worked	<u>12,953</u>	<u>13,212</u>

Cartography work activity

	<u>Numbers by activity</u>	
	<u>Actual (2025-26)</u>	<u>Estimated (2026-27)</u>
1. Number of new tax lots	<u>783</u>	<u>959</u>
2. Number of lot line adjustments	<u>200</u>	<u>211</u>
3. Number of consolidations	<u>206</u>	<u>110</u>
4. Number of new maps	<u>15</u>	<u>12</u>
5. Number of tax code boundary changes	<u>153</u>	<u>13,574</u>



Form 7 Summary of Expenses

2026-2027

County CLACKAMAS

	A. Assessment Administration	B. Valuation	C. PVAB	D. Tax Collection & Distribution	E. Cartography*	F. Dedicated IT services for A&T	Totals
Current operating expenses							
1. Personnel services	2,567,901	4,531,081	63,564	997,490	550,436	0	8,710,472
2. Materials and services	796,066	1,179,136	171,324	339,470	289,678	546,549	3,322,223
3. Transportation	0	42,845	0	0	0	0	42,845
4. Total current operating expenses (Total direct expenses)	3,363,967	5,753,062	234,888	1,336,960	840,114	546,549	12,075,540

* Include approved grant funding for ORM&P

Indirect expenses

5. Total direct expenses (line 4)	12,075,540
6. If you use the 5 percent method to calculate your indirect expenses, enter 0.05 in this box.	0.05
Total indirect expenses (line 5 multiplied by line 6).....	603,777
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
Total indirect expenses (line 6A multiplied by the direct expense amount for the category/categories that your certificate allows)	0
7. Total indirect expenses	603,777

Capital outlay

	Assessment Administration	Valuation	PVAB	Tax Collection & Distribution	Cartography	Dedicated IT Services for A&T	Total capital outlay without regard to limitation
8. Enter the actual capital outlay without regard to limitation.	0	0	0	0	0	0	0
9. Total direct and indirect expenses (add line 4 and line 7)							12,679,317
10. Direct and indirect expenses multiplied by 0.06.....							760,759
11. The greater of line 10 or \$50,000.....							760,759
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)							12,679,317

Form 8

Grant Application Resolution

CLACKAMAS 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.

CLACKAMAS 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.

CLACKAMAS 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 \$12,679,317. 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>BRONSON RUEDA</u>	<u>(503) 655-8302</u>	<u>BRUEDA@CLACKAMAS.US</u>
Name	Phone	Email

County Approval

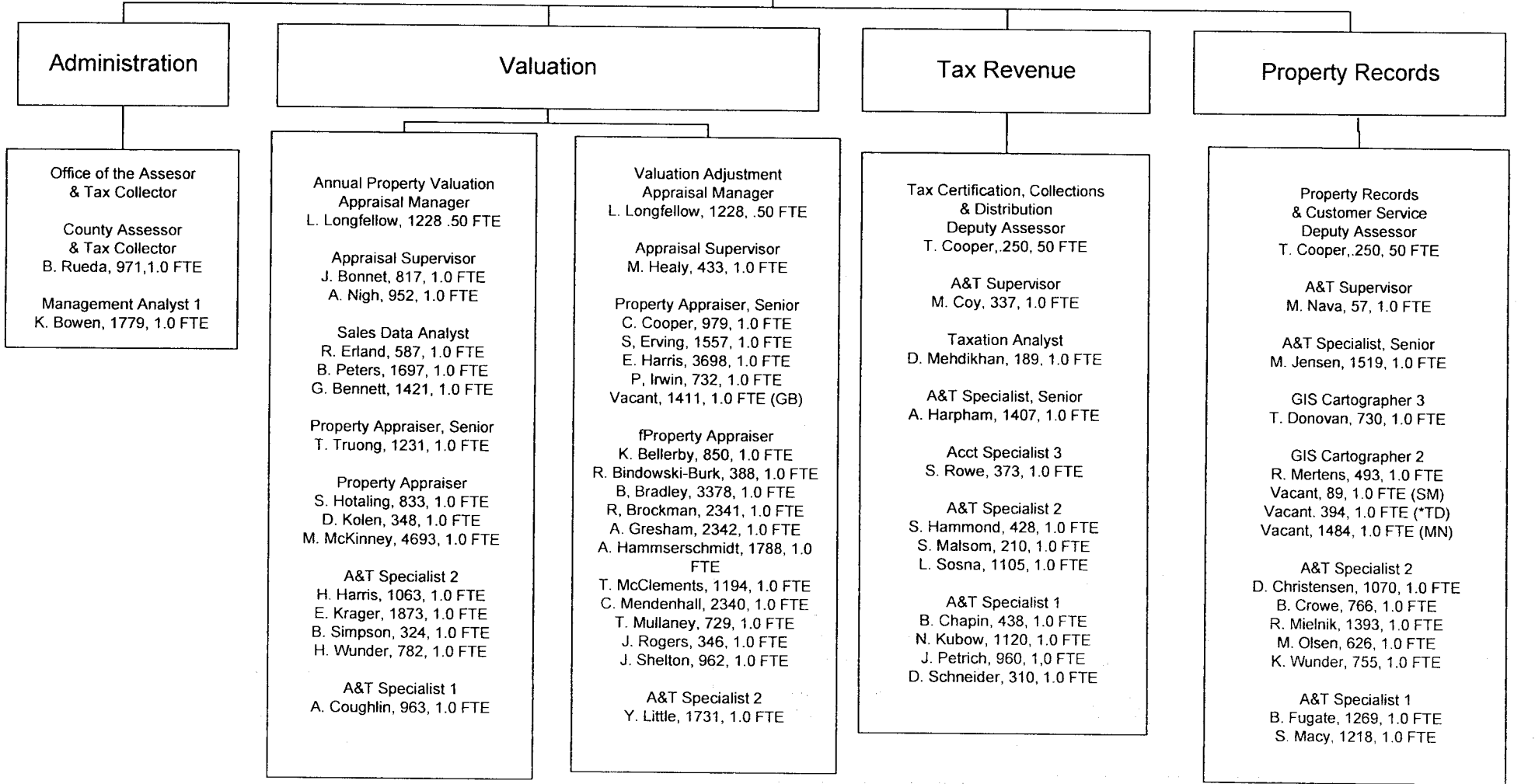
By selecting the "I Accept" checkbox, you are signing this Resolution electronically and certifying the Resolution has been approved by the board. You agree your electronic signature is the legal equivalent of your manual signature.

I Accept

<u>CRAIG ROBERTS</u>	<u>CHAIR</u>	<u>23-Apr-2026</u>
Chair/Judge or Appointee	Title	Sign Date

**DEPARTMENT OF ASSESSMENT & TAXATION
2026-2027**

**Department of Assessment & Taxation
Bronson W. Rueda, County Assessor & Tax Collector**



Total FTE: 61

In the next section, limit answers to space available.

Section III: Funding Opportunity Information - To Be Completed at Pre-Application Meeting by Dept Program and Fiscal Staff

Fiscal

1. Are there other revenue sources required, available, or will be used to fund the program? Have they already been secured? Please list all funding sources and amounts.

2. For applications with a match requirement, how much is required (in dollars) and what type of funding will be used to meet it (CGF, In-kind, local grant, etc.)?

3. Does this grant/financial assistance cover indirect costs? If yes, is there a rate cap? If no, can additional funds be obtained to support indirect expenses and what are those sources?

4. Does the grant/financial assistance fund an existing program? If yes, which program? If no, what is the purpose of the program?

Organizational Capacity:

1. Does the organization have adequate and qualified staff? If no, can staff be hired within the grant/financial assistance funding opportunity timeframe?

2. Are there partnership efforts required? If yes, who are we partnering with and what are their roles and responsibilities?

3. If this is a pilot project, what is the plan for sun setting the project and/or staff if it does not continue (e.g. making staff positions temporary or limited duration, etc.)?

4. If funded, would this grant/financial assistance create a new program, does the department intend for the program to continue after initial funding is exhausted? If yes, how will the department ensure funding (e.g. request new funding during the budget process, supplanted by a different program, etc.)?

Collaboration

1. List County departments that will collaborate on this award, if any.

Reporting Requirements

1. What are the program reporting requirements for this grant/funding opportunity?

2. How will performance be evaluated? Are we using existing data sources? If yes, what are they and where are they housed? If not, is it feasible to develop a data source within the grant timeframe?

3. What are the fiscal reporting requirements for this funding?

Mission/Purpose:

1. How does the grant/funding opportunity support the Department and/or Division's Mission/Purpose/Goals?

2. Who, if any, are the community partners who might be better suited to perform this work?

3. What are the objectives of this funding opportunity? How will we meet these objectives?

Other information necessary to understand this award, if any.

Program Approval:

Megan Nava

Name (Typed/Printed)

Date

Signature

**** NOW READY FOR PROGRAM MANAGER SUBMISSION TO DIVISION DIRECTOR****

****ATTACH ANY CERTIFICATIONS REQUIRED BY THE FUNDING AGENCY. COUNTY FINANCE OR ADMIN WILL SIGN****

Section IV: Approvals


DIVISION DIRECTOR (or designee, if applicable)

Name (Typed/Printed)	Date	Signature
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DEPARTMENT DIRECTOR (or designee, if applicable)

		
Name (Typed/Printed)	Date	Signature

FINANCE ADMINISTRATION

Bouavieng Bounnam	04/14/2026	
Name (Typed/Printed)	Date	Signature

EOC COMMAND APPROVAL (WHEN NEEDED FOR DISASTER OR EMERGENCY RELIEF APPLICATIONS ONLY)

Name (Typed/Printed)	Date	Signature
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Section V: Board of County Commissioners/County Administration

*(Required for all grant applications. If your grant is awarded, all grant **awards** must be approved by the Board on their weekly consent agenda regardless of amount per local budget law 294.338.)*

For applications \$150,000 and below:

COUNTY ADMINISTRATOR	Approved:	Denied:
Name (Typed/Printed)	Date	Signature

For applications up to and including \$150,000 email form to BCC staff at CA-Financialteam@clackamas.us for Gary Schmidt's approval.

For applications \$150,000.01 and above, email form with Staff Report to the Clerk to the Board at ClerktotheBoard@clackamas.us to be brought to the consent agenda.

BCC Agenda item #: _____ Date: _____

OR

Policy Session Date: _____

County Administration Attestation

**County Administration: re-route to department at
and
Grants Manager at financegrants@clackamas.us
when fully approved.**

Department: keep original with your grant file.