

AGENDA

2024-2025 BUDGET COMMITTEE WORKSHOP

THURSDAY, APRIL 11, 2024

9:00 A.M.

Virtual/BOC Conference Room 106

The purpose of this workshop is to receive information regarding 2024-2025 budget requests from County Departments and Non- Department Entities. *If you will **not** be able to attend during your appointed time, please contact Shawn Blanchard at shawn.blanchard@tillamookcounty.gov or 503-842-3439.*

9:00	Opening Remarks	
9:15	Tax & Assessment	Denise Vandecoeving
9:45	Clerk	Christy Nyseth
10:15	Economic Development Center	Terre Cooper
10:45	Health Department	Marlene Putman
11:30	Lunch	
12:30	Emergency Management	Randy Thorpe
1:00	Sheriff (All Divisions)	Josh Brown
2:00	Veterans	Nick Torres
2:30	DCD/DCD Bldg, Workforce Housing	Sarah Absher
3:15	Break	
3:15	Pass Through Funding	Various
3:45	Non-agenda items & discussion	
5:00	Adjourn	

TILLAMOOK COUNTY BUDGET COMMITTEE WORK SESSION – 2024-04-11 BUDGET COMMITTEE AUDIO.MP4 PART I

CALL TO ORDER: Thursday, April 11, 2024 9:01 a.m.

1. 00:43 Opening Comments/Budget Committee Chair, Doug Olson
2. 04:20 Tax & Assessment/Denise Vandecoeving, Lorrie McKibbin and KaSandra Larson
3. 57:42 Clerk/Christy Nyseth

Chair Olson recessed the meeting at 10:38 a.m.

Chair Olson reconvened the meeting at 10:48 a.m.

4. 1:42:37 Economic Development Center/Terre Cooper and Maria Carillo
5. 2:13:15 Health Department/Marlene Putman, Irene Fitzgerald, Maia Vanspeybrock
Lunch

Chair Olson recessed the meeting at 12:02 p.m.

Chair Olson reconvened the meeting at 12:33 p.m. – 2024-04-11 BUDGET COMMITTEE AUDIO.MP4 PART II

6. 00:23 Emergency Management/Randy Thorpe
7. 46:27 Sheriff (All Divisions)/Josh Brown

Chair Olson recessed the meeting at 2:44 p.m.

Chair Olson reconvened the meeting at 2:54 p.m.

8. 2:10:59 Veterans/Nick Torres
9. 2:25:32 DCD/DCD Building, Workforce Housing/Sarah Absher
10. 3:20:17 Pass Through Funding/Various
11. 4:42:30 Non-Agenda Items & Discussion: There were none.
12. **Adjourn – 5:25 p.m.**

BUDGET COMMITTEE WORKSHOP

Thursday, April 11, 2024

PLEASE PRINT

Name

Email or Address

Item of Interest

Denise Vanderwey

Assessor

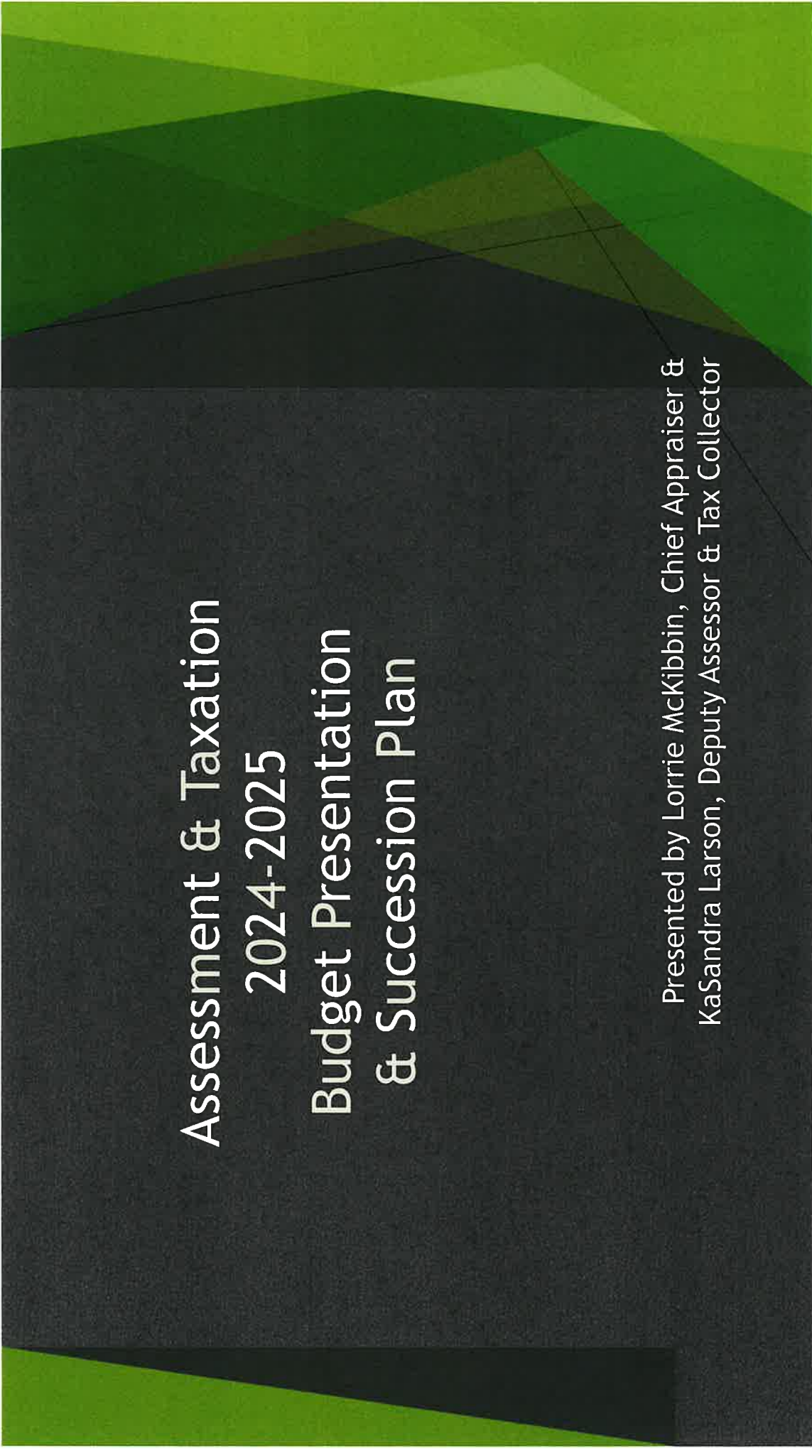
John Doe

Assessor

Karen Doe

Fernando Silva

(Please use reverse if necessary)



Assessment & Taxation 2024-2025 Budget Presentation & Succession Plan

Presented by Lorrie McKibbin, Chief Appraiser &
KaSandra Larson, Deputy Assessor & Tax Collector

Tillamook County
Assessment & Taxation

"For Assessment & Taxation purposes only"

Information provided 10/22/19

Denise Vandecovering

Assessor & Tax Collector

Property Tax Certification Statistics

Tax Year	# of Tax Accounts	# of Taxing Districts	# of Code Areas	Total Taxes Levied	Total Assessed Value	Total Real Market Value	M5 Compression Loss	Median Res. Home Value
2023-24	30404	76	95	\$73,409,308.90	\$6,296,186,142.00	\$12,588,252,685.00	\$167,084.98	\$533,970
% chg	0.2%	0.0%	0.0%	6.2%	4.3%	12.9%	2.2%	11.0%
2022-23	30335	76	95	\$69,092,711.94	\$6,036,555,872.00	\$11,157,603,337.00	\$163,473.32	\$480,910
% chg	0.7%	0.0%	1.1%	5.2%	5.5%	29.2%	-6.5%	33.9%
2021-22	30133	76	94	\$65,684,170.10	\$5,723,141,096.00	\$8,637,807,056.00	\$174,831.29	\$359,230
% chg	0.1%	0.0%	0.0%	4.3%	4.2%	11.8%	-19.5%	11.9%
2020-21	30115	76	94	\$62,968,136.35	\$5,494,400,037.00	\$7,726,815,106.00	\$217,100.79	\$321,110
% chg	-0.1%	-1.3%	-1.1%	2.9%	3.7%	3.1%	10.0%	3.0%
2019-20	30133	77	95	\$61,186,811.15	\$5,297,850,057.00	\$7,491,782,516.00	\$197,519.59	\$311,675
% chg	-0.1%	0.0%	1.1%	5.8%	4.9%	8.9%	-15.6%	10.3%
2018-19	30152	77	94	\$57,839,528.54	\$5,049,448,595.00	\$6,878,155,304.00	\$233,936.79	\$282,570
% chg	0.2%	0.0%	0.0%	6.8%	4.7%	6.8%	-24.0%	6.1%
2017-18	30084	77	94	\$54,147,571.59	\$4,822,227,804.00	\$6,438,143,587.00	\$308,005.97	\$286,390
% chg	1.2%	0.0%	-3.1%	4.6%	3.8%	7.2%	-6.8%	7.7%
2016-17	29731	77	97	\$51,767,615.93	\$4,643,768,539.00	\$6,008,465,936.00	\$130,354.28	\$247,240
% chg	-0.4%	0.0%	0.0%	1.7%	3.2%	3.3%	-3.1%	4.8%
2015-16	29856	77	97	\$50,882,147.85	\$4,501,291,814.00	\$5,818,778,712.00	\$341,071.74	\$235,960
% chg	0.0%	0.0%	-1.0%	2.0%	3.1%	4.4%	-12.6%	6.8%
2014-15	29845	77	98	\$49,908,417.70	\$4,363,854,028.00	\$5,572,553,028.00	\$390,264.31	\$220,900
% chg	-0.3%	0.0%	1.0%	1.1%	2.4%	0.5%	19.5%	-0.1%
2013-14	29927	77	97	\$49,369,546.66	\$4,259,948,045.00	\$5,544,895,609.00	\$326,657.37	\$221,150
% chg	-1.9%	1.3%	0.0%	6.5%	3.0%	1.4%	19.9%	1.9%
2012-13	30520	76	97	\$46,354,838.61	\$4,134,286,384.00	\$5,467,447,448.00	\$272,373.24	\$217,042
% chg	0.5%	0.0%	-1.0%	2.0%	2.7%	-5.3%	45.0%	-4.3%
2011-12	30355	76	98	\$45,429,192.53	\$4,025,756,637.00	\$5,775,140,616.00	\$187,847.50	\$228,856
% chg	0.1%	0.0%	0.0%	3.4%	3.9%	-5.4%		
2010-11	30326	76	98	\$43,948,710.12	\$3,897,063,492.00	\$6,103,214,368.00	\$129,601.83	
% chg	0.8%	0.0%	-1.0%	1.5%	3.4%	-7.1%	19.2%	
2009-10	30071	76	99	\$43,301,720.94	\$3,767,924,655.00	\$6,566,645,351.00	\$108,775.98	
% chg	-0.4%	0.0%	1.0%	7.9%	4.6%	-6.1%		
2008-09	30198	76	98	\$40,135,565.29	\$3,602,971,167.00	\$6,993,018,810.00	\$112,270.99	
% chg	0.9%	0.0%	1.0%	4.9%	5.8%	5.1%	-2.6%	
2007-08	29925	76	97	\$38,247,369.87	\$3,405,694,928.00	\$6,656,503,154.00	\$115,261.75	
% chg	2.3%	0.0%	4.3%	11.1%	6.6%	26.1%	-8.6%	
2006-07	29260	76	93	\$34,426,118.53	\$3,195,636,104.00	\$5,278,885,832.00	\$126,140.22	
% chg	-2.3%	4.1%	0.0%	5.0%	6.2%	30.5%	-22.3%	
2005-06	29937	73	93	\$32,788,576.94	\$3,009,014,521.00	\$4,044,500,491.00	\$162,307.99	
% chg	0.6%	0.0%	1.1%	9.0%	5.6%	12.9%	-13.3%	
2004-05	29768	73	92	\$30,080,400.73	\$2,849,424,305.00	\$3,582,116,191.00	\$187,271.43	

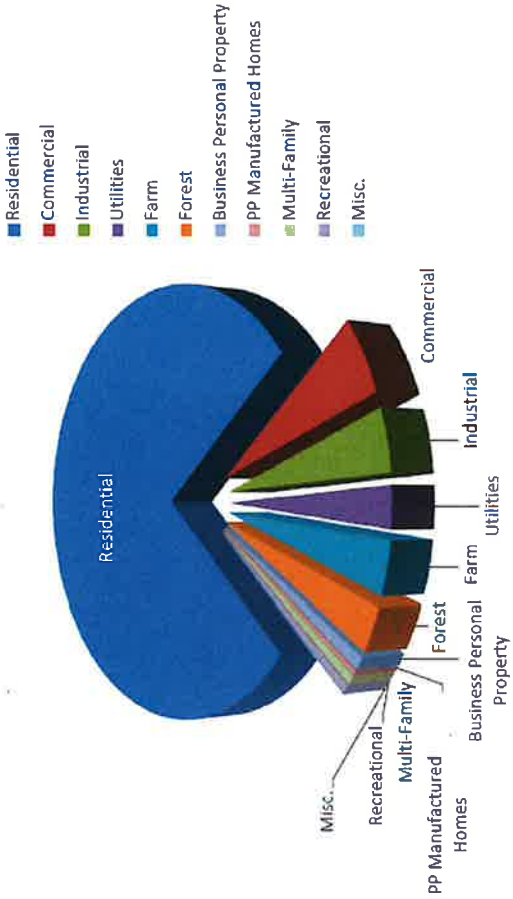
WHO PAYS THE TAX?

2023/24 Tax Year - Tillamook County

Property Type	Tax Levied	%
Residential	\$57,251,993.70	77.99%
Commercial	\$4,027,293.96	5.49%
Industrial	\$3,129,843.65	4.26%
Utilities	\$2,073,534.47	2.82%
Farm	\$2,662,792.80	3.63%
Forest	\$2,324,346.36	3.17%
Business Personal Property	\$695,867.19	0.95%
PP Manufactured Homes	\$232,039.55	0.32%
Multi-Family	\$484,996.87	0.66%
Recreational	\$464,272.36	0.63%
Misc.	\$62,327.99	0.08%
TOTAL	\$73,409,308.90	100.00%

2023/24 Tax Year - Tillamook County

WHO PAYS THE TAX?



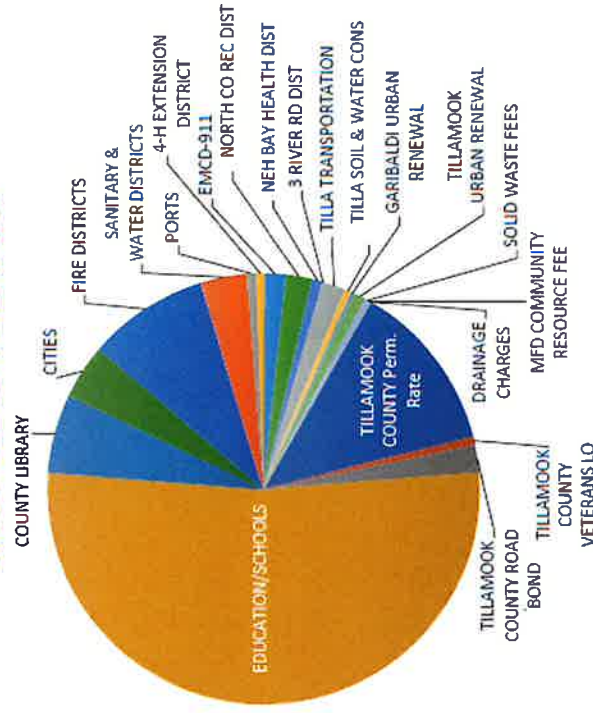
WHO GETS THE TAX?

2023/24 TAX YEAR - Tillamook County

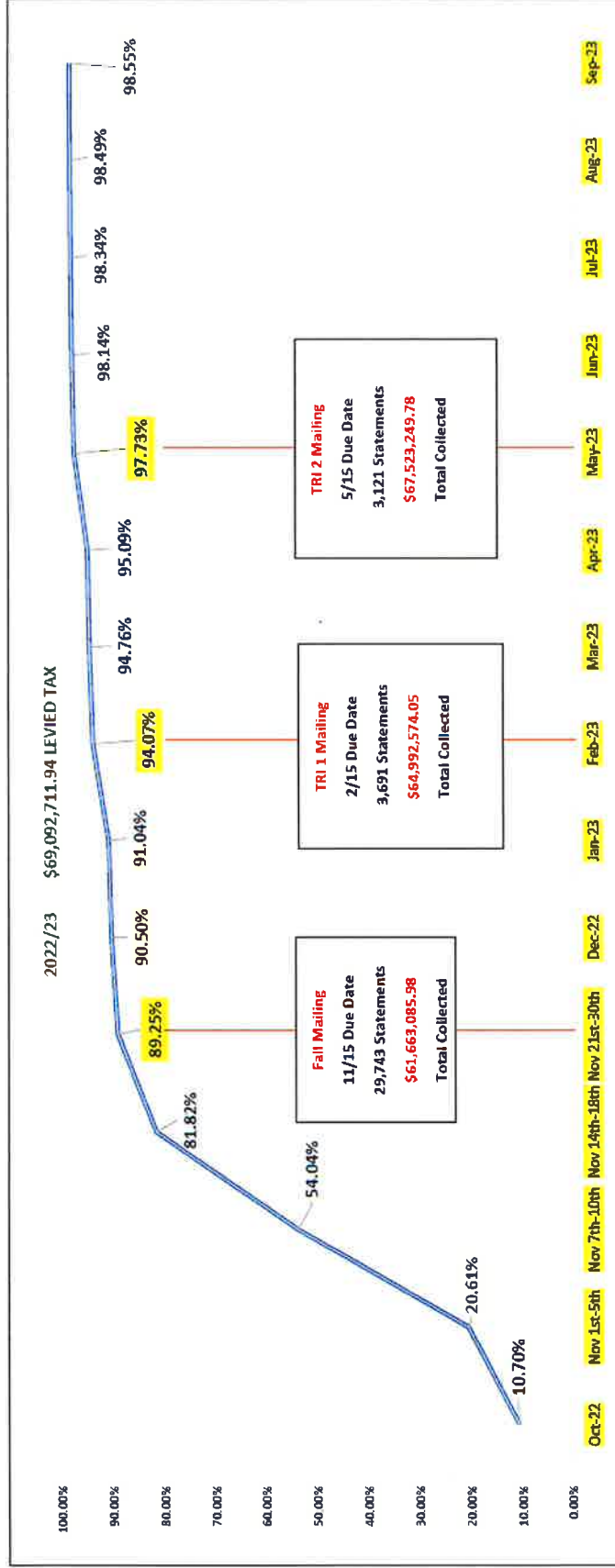
DISTRICT NAME	Tax Levied	Distribution Schedule	%
TILLAMOOK COUNTY Perm. Rate	\$9,339,550.86	0.12722570	12.72%
TILLAMOOK COUNTY VETERANS LO	\$440,987.33	0.00600724	0.60%
TILLAMOOK COUNTY ROAD BOND	\$1,529,127.86	0.02083016	2.08%
EDUCATION/SCHOOLS	\$38,548,973.65	0.52512378	52.51%
COUNTY LIBRARY	\$4,343,718.94	0.05917123	5.92%
CITIES	\$2,984,585.28	0.04065677	4.07%
FIRE DISTRICTS	\$6,631,562.91	0.09033681	9.03%
SANITARY & WATER DISTRICTS	\$2,550,689.97	0.03474614	3.47%
PORTS	\$552,690.63	0.00752889	0.75%
4-H EXTENSION DISTRICT	\$428,947.27	0.00584323	0.58%
EMCD-911	\$1,170,497.94	0.01594482	1.59%
NORTH CO REC DIST	\$1,445,213.82	0.01968706	1.97%
NEH BAY HEALTH DIST	\$613,703.20	0.00836002	0.84%
3 RIVER RD DIST	\$21,276.90	0.00028984	0.03%
TILLA TRANSPORTATION	\$1,243,196.41	0.01693513	1.69%
TILLA SOIL & WATER CONVS	\$372,990.38	0.00508097	0.51%
GARIBALDI URBAN RENEWAL	\$158,550.25	0.00215981	0.22%
TILLAMOOK URBAN RENEWAL	\$694,527.30	0.00946102	0.95%
SOLID WASTE FEES	\$251,182.49	0.00342167	0.34%
MFD COMMUNITY RESOURCE FEE	\$7,325.50	0.00009979	0.01%
DRAINAGE CHARGES	\$80,010.01	0.00108992	0.11%
TOTAL	\$73,409,308.90	1.00000000	100.00%

2023/24 Tax Year - Tillamook County

WHO GETS THE TAX?



PERCENTAGE OF LEVIED TAX COLLECTED 22/23 TAX YEAR
September 29th, 2022 - SEPTEMBER 30th, 2023



Analysis of Combined Months - End of September 2022 thru September 2023					
MONTHS		Number of Months	Total \$ Collected	Total % Collected	Average \$ Collected per Month
October & November		2	\$ 61,663,085.98	89.25%	N/A
February & May		2	\$ 3,913,961.92	5.66%	\$ 1,956,980.96
Dec, Jan, Mar, April, June, July, Aug, Sept		8	\$ 2,513,232.43	3.64%	\$ 314,154.05

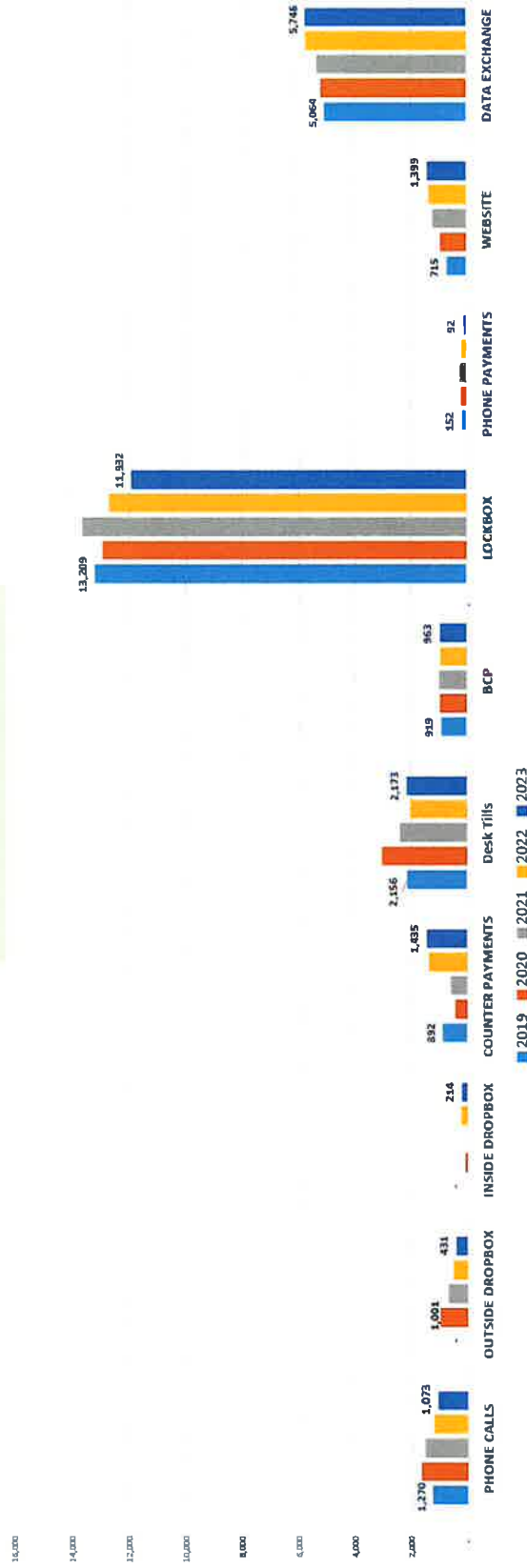
**2023/24 PROPERTY TAX COLLECTION
PAYMENT PROCESSING ANALYSIS
\$73,409,308.90 LEVIED**

October 18, 2023 - November 22, 2023 (25 working days)

PAYMENT PROCESSING CHANNEL	AMOUNT COLLECTED	% OF AMOUNT COLLECTED	NUMBER OF RECEIPTS	% NUMBER OF RECEIPTS
ELECTRONIC (Website, Phone & Bill Pay)	\$ 4,806,358.74	8%	2,454	10.34%
IN HOUSE (Desk & Counter Tills)	\$ 14,055,115.45	23%	3,608	15.20%
DATA EXCHANGE (Mortgage/Lender Files)	\$ 16,051,018.12	26%	5,746	24.20%
LOCK BOX (Payment Processing Center)	\$ 27,253,212.44	44%	11,932	50.26%
TOTAL	\$ 62,165,704.75	100%	23,740	100%

PROPERTY TAX COLLECTION
PAYMENT PROCESSING ANALYSIS
2019-2023

October thru End of November



	2018	2019	2020	2021	2022	2023	% Change from 2019-2023
PHONE CALLS	-	1,270	1,679	1,534	1,218	1,073	-16%
OUTSIDE DROPBOX	-	-	1,001	709	531	431	-57%
INSIDE DROPBOX	-	-	79	32	243	214	171%
COUNTER PAYMENTS	1,338	892	458	597	1,379	1,435	61%
DESK TILLS	2,311	2,156	3,058	2,419	2,045	2,173	1%
BCP	997	919	979	998	957	963	5%
LOCKBOX	13,488	13,209	12,954	13,676	12,726	11,932	-10%
PHONE PAYMENTS	-	152	194	238	180	92	-39%
WEBSITE	514	715	939	1,201	1,360	1,399	96%
DATA EXCHANGE	4,938	5,064	5,206	5,329	5,758	5,746	13%
TOTAL RECEIPTS	23,586	23,107	23,788	24,458	24,405	23,740	

2023 Ratio Study - Supplemental Information

Average Home Prices - Countywide

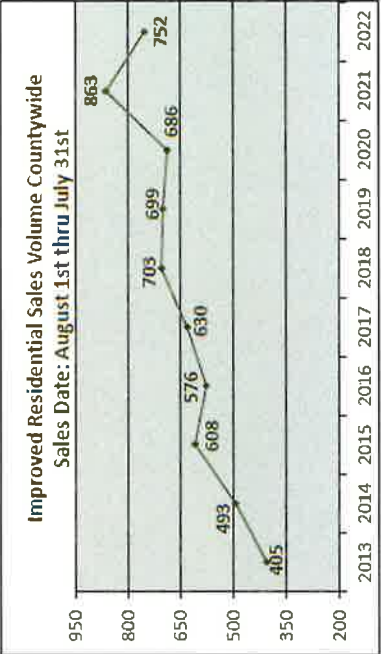
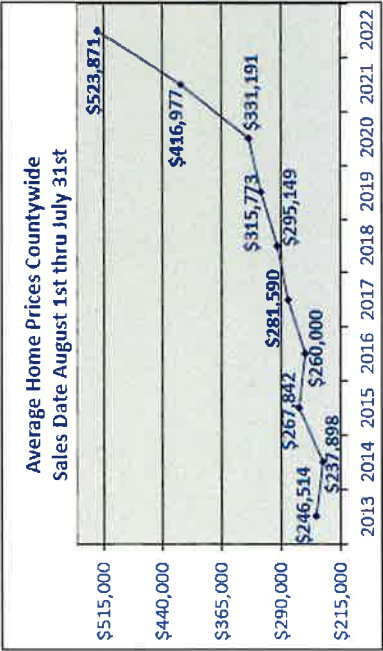
Sales Date: 8/1/21 through 7/31/22

Average Home Prices Countywide

Year	% Chg	Avg. Price
2013	9%	\$246,514
2014	-3%	\$237,898
2015	13%	\$267,842
2016	-3%	\$260,000
2017	8%	\$281,590
2018	5%	\$295,149
2019	7%	\$315,773
2020	5%	\$331,191
2021	28%	\$416,977
2022	26%	\$523,871

Improved Residential Sales Volume Countywide

Year	% Chg	# of Sales
2013	12%	405
2014	22%	493
2015	23%	608
2016	-5%	576
2017	9%	630
2018	12%	703
2019	-1%	699
2020	-2%	686
2021	26%	863
2022	-13%	752



2023 sales are in the process of being reviewed for the 2024 Ratio Study.

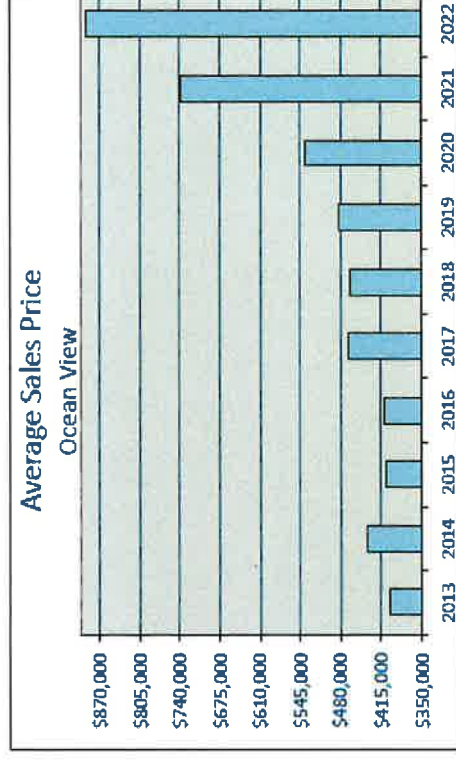
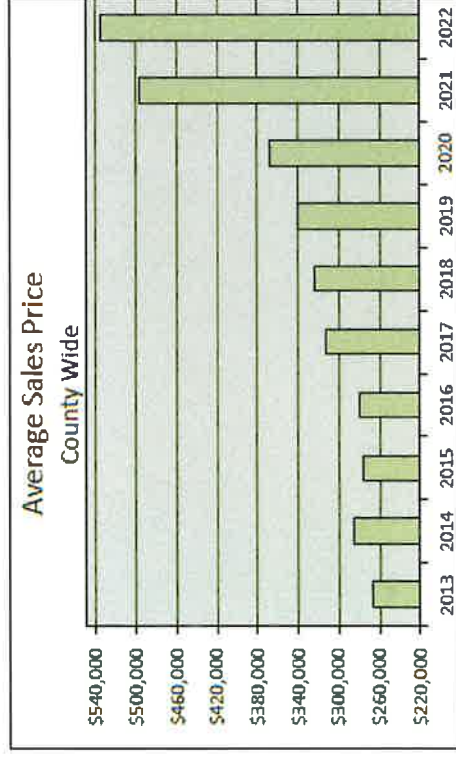
2023 Ratio Study - Supplemental Information

Tillamook County Residential Real Estate - Average Sales Prices

Sales Date: 1/1/22 through 12/31/22

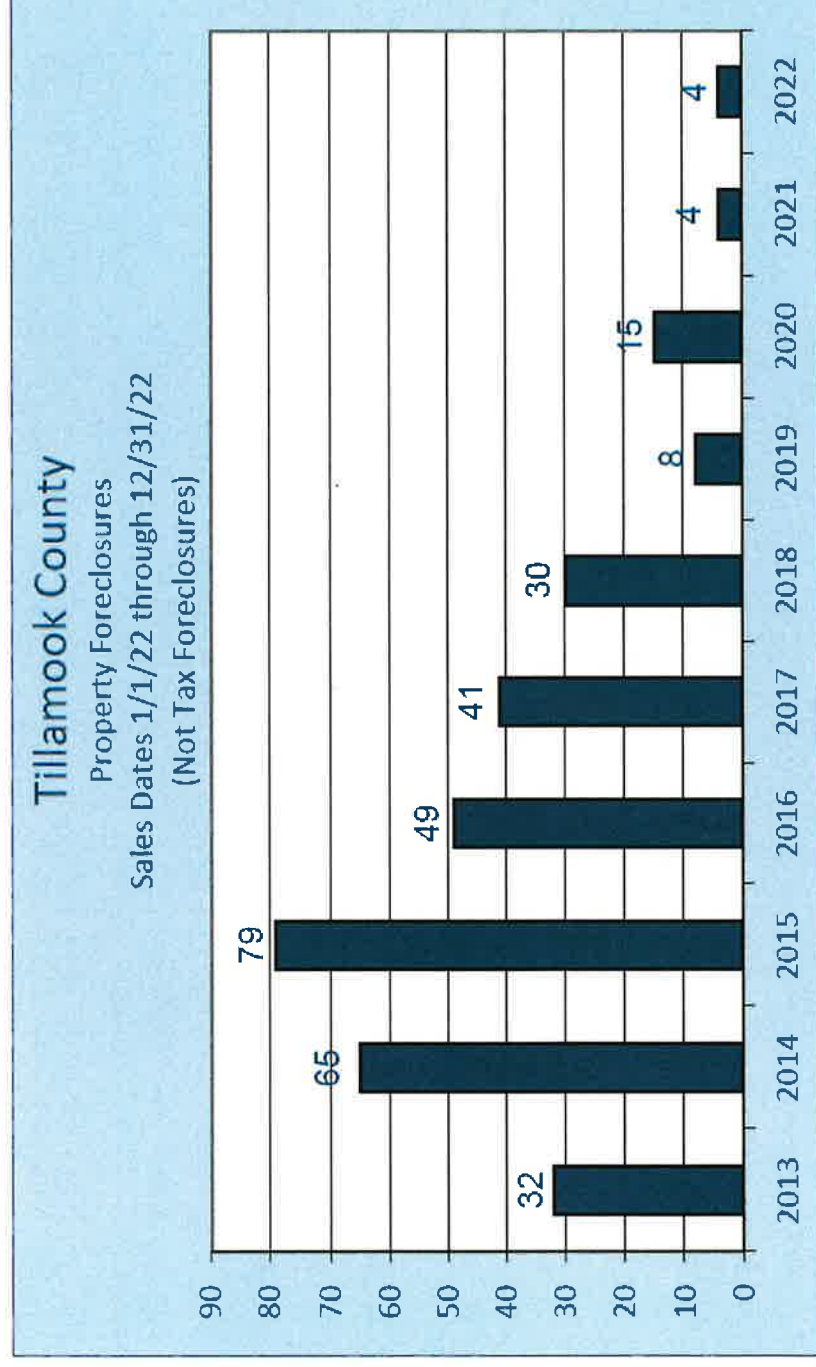
Improved Properties

Ratio Year	County Wide	Ocean Front	Ocean View	Silver Front	Candler's	New Construction	Single Wide Mobilies	Double Wide Mobilies	Triple Wide Mobilies	Phones
2013	\$263,890	\$0	\$400,820	-	-	\$156,040	\$400,820	\$191,870	\$251,560	\$5,600
2014	\$284,148	\$607,750	\$438,068	\$266,172	\$214,729	\$297,209	\$12,383	\$66,499	\$146,817	\$320,257
2015	\$273,513	\$645,839	\$406,607	\$240,547	\$269,446	\$307,806	\$14,890	\$99,978	NA	\$274,188
2016	\$280,000	\$347,396	\$408,994	\$249,408	\$218,000	\$294,139	\$13,871	\$72,098	NA	\$306,190
2017	\$312,579	\$389,019	\$468,439	\$247,776	\$215,009	\$337,848	\$5,700	\$74,107	\$118,647	\$236,222
2018	\$313,760	\$648,499	\$463,321	\$113,702	\$239,601	\$378,623	\$31,237	\$74,417	N/A	\$360,633
2019	\$339,609	\$689,899	\$481,184	\$338,923	\$271,350	\$332,463	\$19,007	\$72,184	N/A	\$377,106
2020	\$367,626	\$764,204	\$531,270	\$324,932	\$301,864	\$341,377	\$46,904	\$66,993	\$139,403	\$380,496
2021	\$497,044	\$1,031,057	\$737,244	\$498,684	\$374,722	\$425,851	\$10,000	\$121,882	\$164,736	\$609,010
2022	\$393,220	\$1,311,636	\$890,820	\$505,503	\$463,781	\$492,672	\$13,000	\$117,806	\$204,471	\$613,133



2023 Ratio Study - Supplemental Information

Foreclosures by Year - Countywide



Tillamook County
Assessment & Taxation Department

Total Assessed Value Analysis-Per Appraiser

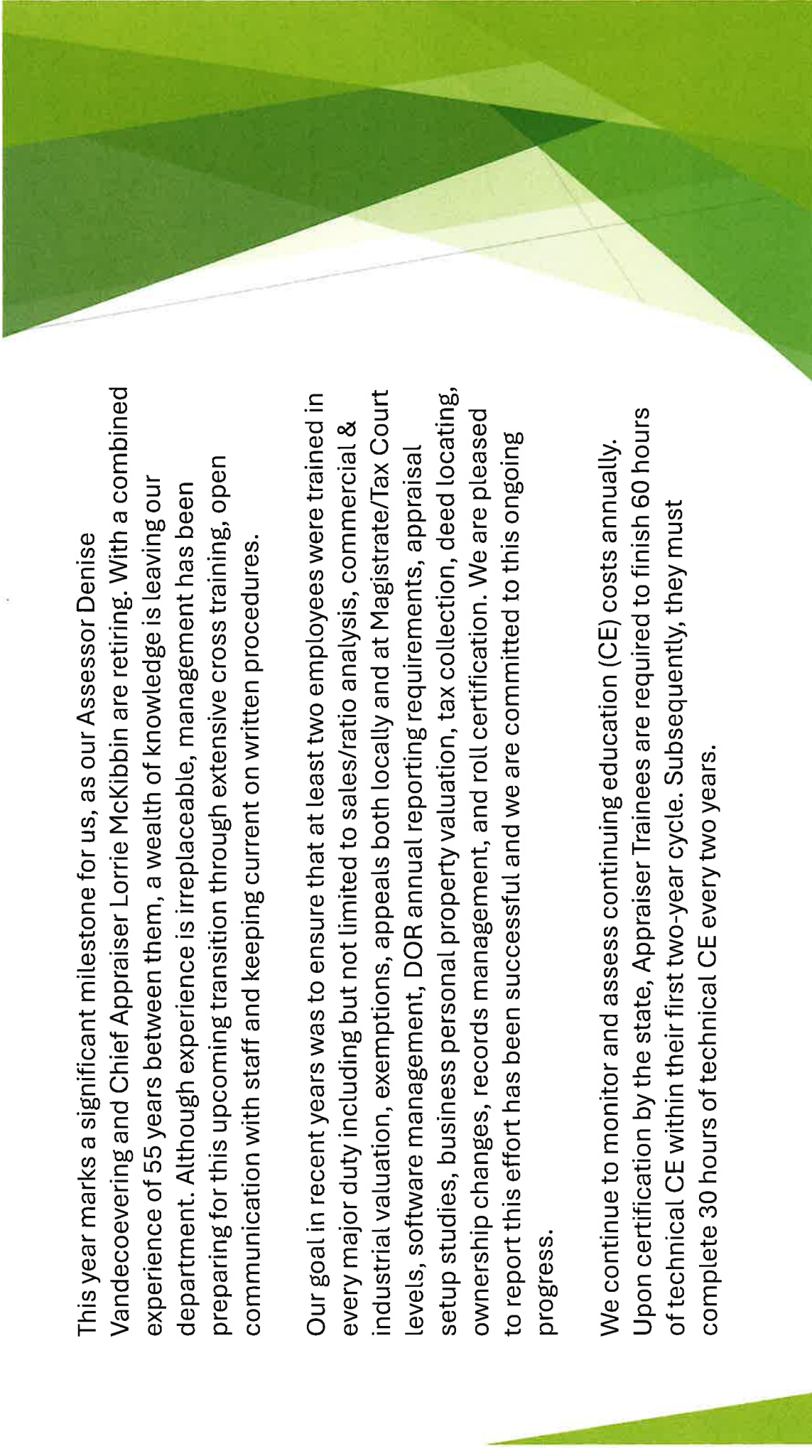
All New Property (Real, MS, Personal, Utility)

Year	Assessed Value	Total Tax	Ave Tax	Real Property AV	Per Appraiser	Tax Added to Roll	Per Appraiser	AV diff/ Prior Year	Real AV Added	3%	Added +3%
2023	\$6,296,186,142	\$73,409,308	0.01166	\$124,270,552	\$13,807,839	\$1,448,911	\$160,990	\$259,630,270	\$124,270,552	181,096,676	305,367,228
2022	\$6,036,555,872	\$69,092,711	0.01145	\$151,393,606	\$21,627,658	\$1,732,808	\$247,544	\$313,414,776	\$151,393,606	171,694,233	323,087,839
2021	\$5,723,141,096	\$65,684,170	0.01148	\$103,133,420	\$14,733,346	\$1,183,656	\$169,094	\$228,741,059	\$103,133,420	164,832,001	267,965,421
2020	\$5,494,400,037	\$62,968,136	0.01146	\$92,248,841	\$11,531,105	\$1,057,211	\$132,151	\$196,549,980	\$92,248,841	158,935,502	251,184,343
2019	\$5,297,850,057	\$61,186,811	0.01155	\$115,717,436	\$14,464,680	\$1,336,463	\$167,058	\$248,401,462	\$115,717,436	151,483,458	267,200,894
2018	\$5,049,448,595	\$57,839,529	0.01145	\$97,143,828	\$12,142,979	\$1,112,297	\$139,037	\$227,220,791	\$97,143,828	\$144,666,834	\$241,810,662
2017	\$4,822,227,804	\$54,147,572	0.01123	\$83,475,002	\$10,434,375	\$937,424	\$133,918	\$178,459,265	\$83,475,002	\$139,313,056	\$222,788,058
2016	\$4,643,768,539	\$51,767,616	0.01115	\$75,318,904	\$9,414,863	\$839,806	\$104,976	\$142,476,725	\$75,318,904	\$135,038,754	\$210,357,658
2015	\$4,501,291,814	\$50,882,148	0.01130	\$54,802,536	\$6,850,317	\$619,269	\$77,409	\$137,437,786	\$54,802,536	\$130,915,621	\$185,718,157
2014	\$4,363,854,028	\$49,908,418	0.01144	\$48,738,538	\$6,092,317	\$557,569	\$69,696				
Table 1a-Column 7		Table 8-Line 17	=C11/B11	Exceptions Report	=E11/# of appraisers	=E11*D11	=G11/# of appraisers				

Example of How many Tax \$ Each Appraiser Brings to the GF Annually and 3% Growth

	CAFFA	Total
2023	\$18,000	\$102,776
2022	\$18,000	\$104,301
2021	\$18,000	\$74,245
2020	\$18,000	\$53,793
2019	\$18,000	\$38,047
Per Appraiser X County Perm Rate Dist. %		=SUM(C25:J25)

The chart above does not include reappraisal work where the FIMV is increased and lifts the 3% cap on properties. Colored cells follow 3% growth from year to year.



This year marks a significant milestone for us, as our Assessor Denise Vandecoeving and Chief Appraiser Lorrie McKibbin are retiring. With a combined experience of 55 years between them, a wealth of knowledge is leaving our department. Although experience is irreplaceable, management has been preparing for this upcoming transition through extensive cross training, open communication with staff and keeping current on written procedures.

Our goal in recent years was to ensure that at least two employees were trained in every major duty including but not limited to sales/ratio analysis, commercial & industrial valuation, exemptions, appeals both locally and at Magistrate/Tax Court levels, software management, DOR annual reporting requirements, appraisal setup studies, business personal property valuation, tax collection, deed locating, ownership changes, records management, and roll certification. We are pleased to report this effort has been successful and we are committed to this ongoing progress.

We continue to monitor and assess continuing education (CE) costs annually. Upon certification by the state, Appraiser Trainees are required to finish 60 hours of technical CE within their first two-year cycle. Subsequently, they must complete 30 hours of technical CE every two years.

An abstract graphic in the top right corner of the page, composed of several overlapping triangles in various shades of green, ranging from light lime to dark forest green. The triangles are arranged in a way that creates a sense of depth and geometric complexity.

New Managers are also required to complete 60 hours during their initial two-year cycle, consisting of a mix of technical and management CE. Following this, managers are required to complete 45 hours of technical and management CE every two years. The average cost per credit hour ranges from \$20-\$30 for International Association of Assessing Officers (IAAO) and Appraisal Institute classes. Managers also receive education credits for attending the Oregon Association of County Assessors & Tax Collectors conferences.

In the Assessment & Taxation department, our roles are numerous and complex. Our goal is to value property, collect taxes, and to provide related information in a manner that merits the highest degree of confidence in our integrity, efficiency, and fairness. The collective and dedicated efforts of our department generate revenue for taxing districts which support public safety, health, education, and other essential services for the betterment of Tillamook County.

A solid green triangle located in the bottom right corner of the page, pointing towards the top right.