

AGENDA, 2026-2027 BUDGET COMMITTEE WORKSHOP
WEDNESDAY, APRIL 15, 2026, 10:30 AM
Virtual/BOC Conference Room 106

Time	Session	Duration	Presenter(s)
10:30 AM – 10:45 AM	Opening Remarks	15 min	Budget Committee Chair
10:45 AM – 11:30 AM	Surveyor	45 min	Mike Rice
11:30 AM – 12:00 PM	District Attorney	30 min	Aubrey Olson
12:00 PM – 12:30 PM	Clerk	30 min	Christy Nyseth
12:30 PM – 1:15 PM	Lunch	45 min	
1:15 PM – 1:45 PM	Tax & Assessment	30 min	KaSandra Larson
1:45 PM – 2:00 PM	Museum	15 min	Peyton Tracy
2:00 PM – 2:15 PM	Veterans	15 min	Nick Torres
2:15 PM – 2:30 PM	Economic Development Council	15 min	Terre Cooper
2:30 PM – 3:00 PM	IS / Communications	30 min	Brandy Norrbom Rueben Descloux
3:00 PM – 3:15 PM	Break	15 min	
3:15 PM – 3:30 PM	Budget Review	15 min	Debra Jacob
3:30 PM – 5:00 PM	Buffer / Overflow / Discussion	90 min	

TILLAMOOK COUNTY BUDGET COMMITTEE WORK SESSION – 2026-04-15 BUDGET COMMITTEE AUDIO.MP4

CALL TO ORDER: Wednesday, April 15, 2026 10:30 a.m.

1. 00:00 Call to Order/Chair Weissenfluh
2. 00:12 Opening Comments/Chair Weissenfluh
3. 00:36 Surveyor/Michael Rice
4. 08:56 IS/Communications/Brandy Norrbom; Rueben Descoux
5. 52:52 District Attorney/Aubrey Olson
6. 26:11 Clerk/Christy Nyseth

AGENDA ITEM TAKEN OUT OF ORDER

2:00:39 Lunch

Chair Weissenfluh recessed the meeting at 12:36 p.m.

Chair Weissenfluh reconvened the meeting at 1:15 p.m.

7. 2:00:50 Tax and Assessment/KaSandra Larson
8. 2:43:09 Museum/Peyton Tracy
9. 1:50:48 Veterans Services/Nick Torres

AGENDA ITEM TAKEN OUT OF ORDER

10. 2:54:00 Economic Development/Terre Cooper

3:06:45 Break

Chair Weissenfluh recessed the meeting at 2:23 p.m.

Chair Weissenfluh reconvened the meeting at 2:29 p.m.

11. 3:07:02 DCD/Building/Workforce Housing/Public Safety Initiative/Sarah Absher; Chris Corlies; Chris Chiola
12. 4:08:39 Budget Summary Review/Debra Jacob
13. 4:55:20 Buffer/Overflow/Discussion: There was none.

Adjourn – 4:39 p.m.

BOARD OF COMMISSIONERS
Budget Committee Workshop
April 15, 2026 10:30 a.m.–5:00 p.m.

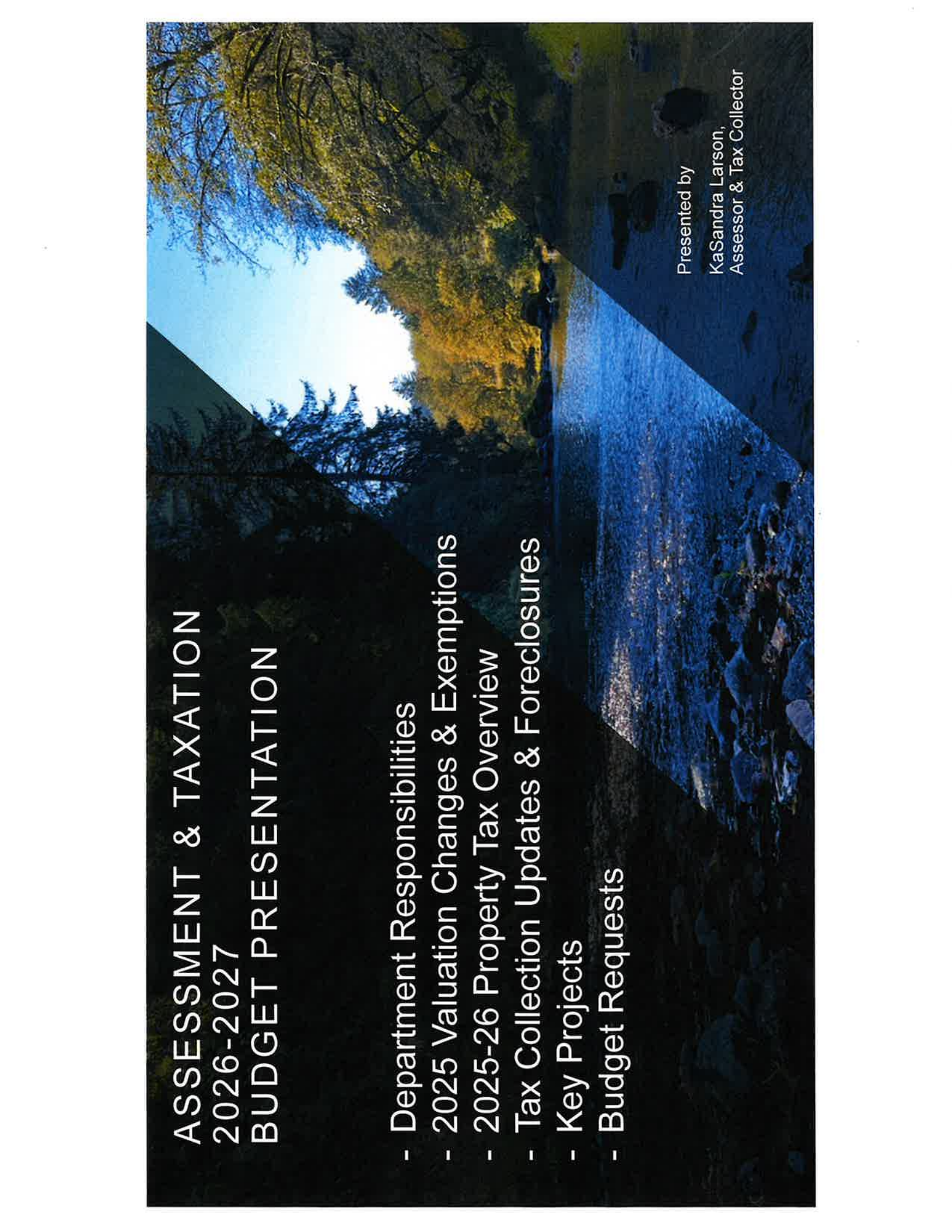
PLEASE PRINT

Name

Email

Kristina Vatre	Kristina.Vatre@tillamookCounty.gov
Aubrey Olson	aubrey.olson@tillamookcounty.gov
Christine Arthur	christine.arthur@tillamookcounty.com
Chris Chiola	Chris.Chiola@tillamookcounty.gov
Terre Cooper	terrecooper@tillamookbaycc.edu
Rudell Larriba	rudellarriba@tillamookbaycc.edu

(Please use reverse if necessary)



ASSESSMENT & TAXATION 2026-2027 BUDGET PRESENTATION

- Department Responsibilities
- 2025 Valuation Changes & Exemptions
- 2025-26 Property Tax Overview
- Tax Collection Updates & Foreclosures
- Key Projects
- Budget Requests

Presented by
KaSandra Larson,
Assessor & Tax Collector

Assessment & Taxation



The Assessment and Taxation Department is responsible for the assessment of all Real and Personal property within Tillamook County, as well as the collection of the corresponding property taxes.

We maintain records on approximately 34,000 property tax accounts with a real market value of over \$13.1 billion and over \$6.7 billion of assessed value.



Assessment & Taxation Organization Chart 17 Full Time Employees

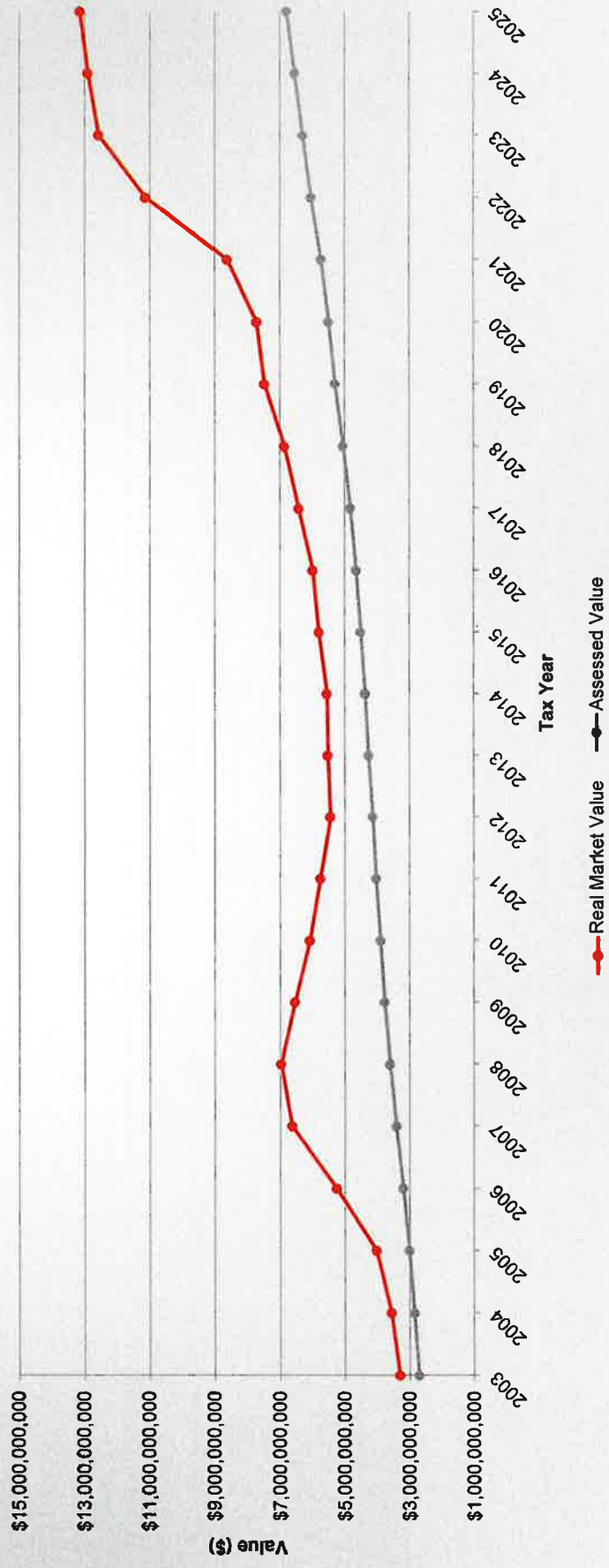
Assessor & Tax Collector



Real Market Value & Assessed Value Percentage Change

Tax Year	Real Market Value	Assessed Value	AV/RMV Ratio	RMV % change	AV % change
2021	\$ 8,637,807,056	\$ 5,723,141,096	0.663	11.79%	4.16%
2022	\$ 11,157,603,337	\$ 6,036,555,872	0.541	29.17%	5.48%
2023	\$ 12,598,252,685	\$ 6,296,186,142	0.500	12.91%	4.30%
2024	\$ 12,922,498,199	\$ 6,545,418,338	0.507	2.57%	3.96%
2025	\$ 13,173,777,930	\$ 6,790,176,474	0.515	1.95%	3.74%

Tillamook County Real Market Value and Assessed Value 23 Year History



Average Sales Price County Wide Improved Residential Properties



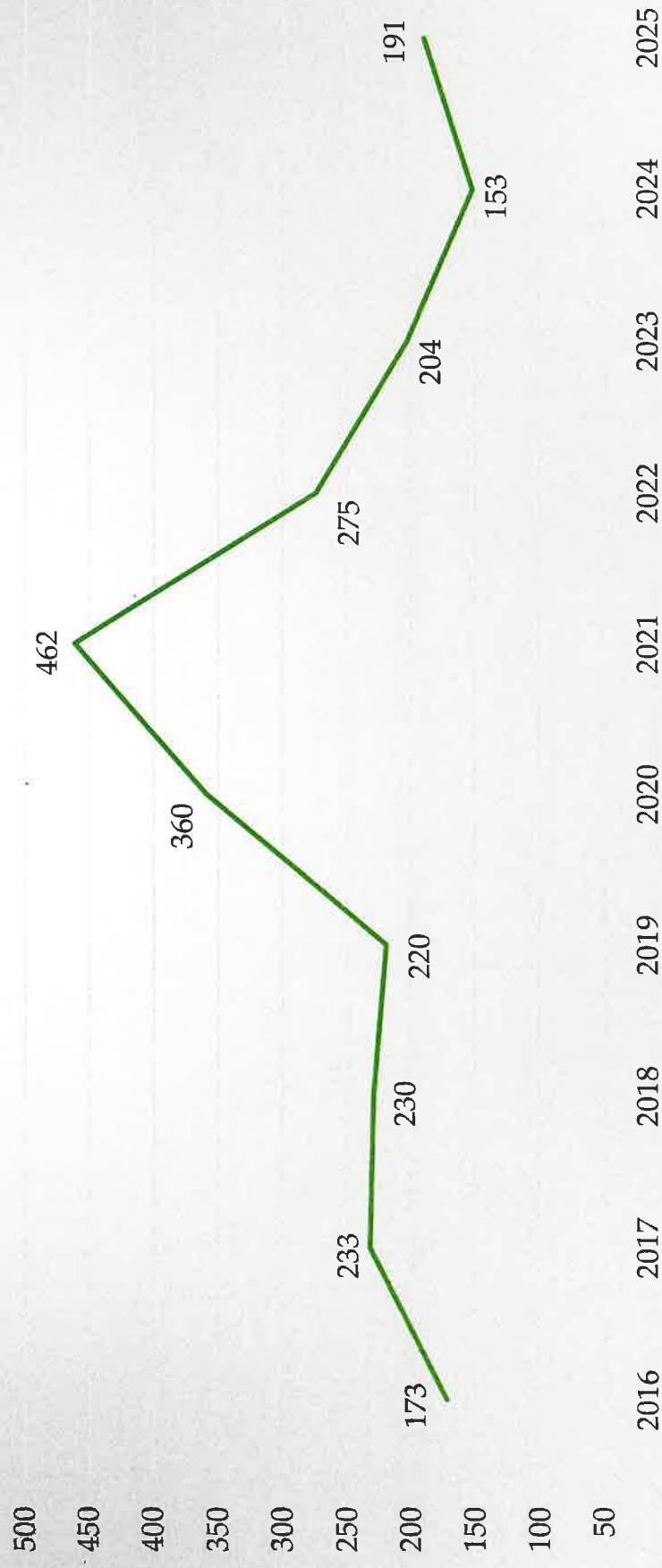
Average Sale Price by Area Improved Residential/Stick Built Only

Area	Area Description	Sales from 1/1/24 thru 12/31/24		Sales from 1/1/25 thru 12/31/25	
		Number of Sales	Average Sales Price	Number of Sales	Average Sales Price
4	Manzanita, Neah-Kah-Nie, Falcon Cove & Pine Ridge	68	\$1,057,912	67	\$988,590
9	Pacific City & Neskowin	73	\$808,647	100	\$758,702
8	Netarts, Oceanside & Cape Meares	62	\$706,346	73	\$644,848
5	Rockaway, Twin Rocks & Nedonna	62	\$474,306	66	\$560,945
2	Wheeler, Nehalem, Bayside Gardens & Rural North County	35	\$475,591	45	\$507,521
6	Rural South County	14	\$460,914	44	\$482,375
1	Rural Tillamook Area	48	\$493,276	50	\$473,667
3	Tillamook, Bay City & Garibaldi	109	\$377,211	103	\$374,688

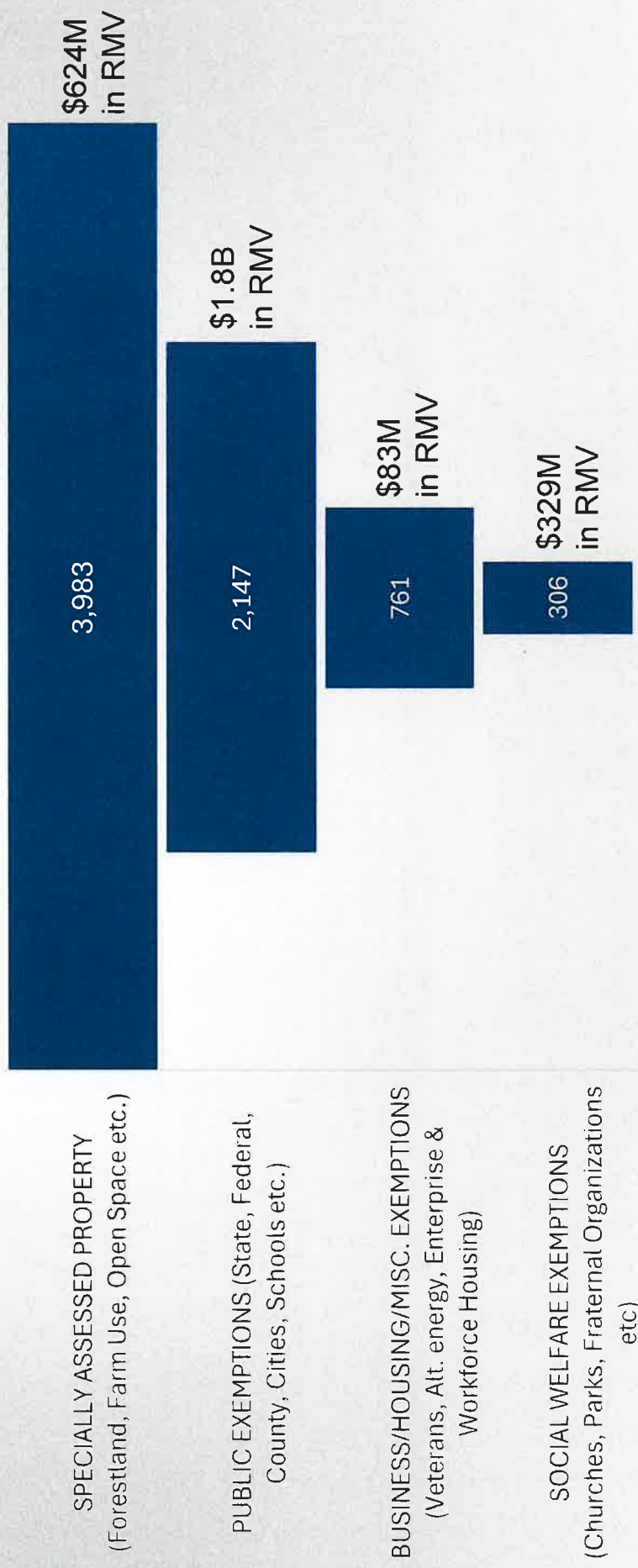
Sales Volume - Improved Properties County Wide (no Commercial)



Sales Volume - Vacant Land County Wide (no Commercial)



2025/26 Property Tax Exemptions



New Homes Added to Tax Roll

- 2024 = 183 (150 Stick Built, 33 Manufactured)

- 2025 = 167 (137 Stick Built, 30 Manufactured)

Upcoming

- 2026 = 165 (142 Stick Built, 23 Manufactured)



Summary of Valuation

From 2024 to 2025, overall average sale prices remained relatively consistent between the two periods. The volume of improved sales increased slightly in 2025.

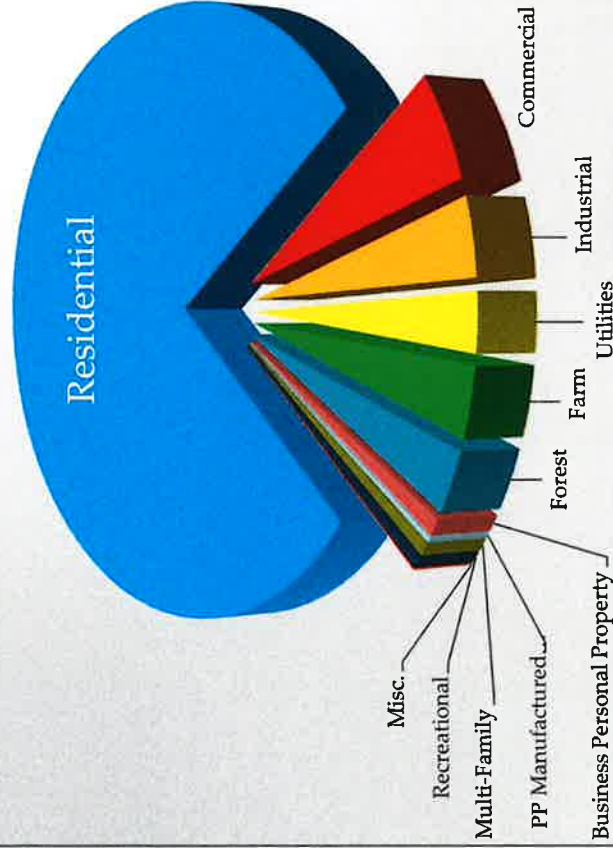
Vacant land sale activity increased overall, with additional sales occurring in Ocean Highlands and the Whiskey Creek area. Activity also increased in Area 9 (Pacific City & Neskowin subdivisions).

Current Market

First quarter sales decreased from 301 transactions in 2025 to 227 transactions in 2026. Overall, market conditions appear to remain stable despite the reduction in transaction volume.

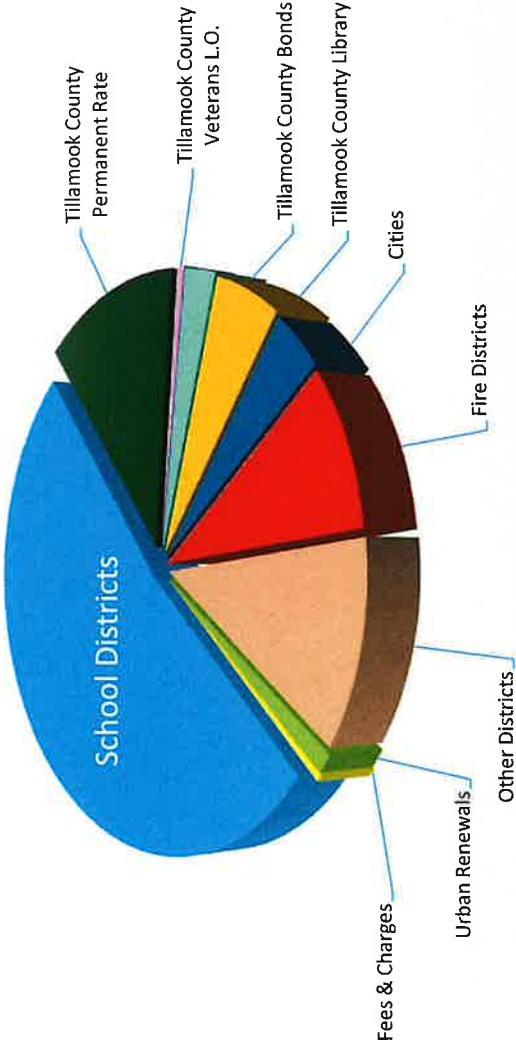


Who Pays Tillamook County Taxes? 2025/26 - Tax Allocation by Property Type



Property Type	Tax Levied	%
Residential	\$ 62,776,051	78.57%
Commercial	\$ 4,412,875	5.52%
Industrial	\$ 3,062,368	3.83%
Utilities	\$ 2,282,787	2.86%
Farm	\$ 2,746,937	3.44%
Forest	\$ 2,520,341	3.15%
Business Personal Property	\$ 726,656	0.91%
PP Manufactured Homes	\$ 236,091	0.30%
Multi-Family	\$ 545,219	0.68%
Recreational	\$ 523,500	0.66%
Misc.	\$ 62,109	0.08%
TOTAL	\$ 79,894,934	100.00%

Who Receives Tillamook County Taxes? 2025/26 Tax Allocation by District Type



DISTRICT NAME	Tax Levied	%
TILLAMOOK COUNTY Perm. Rate	\$10,071,774	12.61%
TILLAMOOK COUNTY VETERANS LO	\$475,446	0.60%
TILLAMOOK COUNTY ROAD & RADIO BOND	\$2,151,276	2.69%
EDUCATION/SCHOOLS	\$42,143,904	52.75%
COUNTY LIBRARY	\$4,414,824	5.53%
CITIES	\$3,205,524	4.01%
FIRE DISTRICTS	\$7,148,290	8.95%
SANITARY & WATER DISTRICTS	\$2,597,749	3.25%
PORTS	\$595,888	0.75%
4-H EXTENSION DISTRICT	\$462,166	0.58%
EMCD-911	\$1,631,913	1.58%
NORTH CO REC DIST	\$1,503,587	2.04%
NEH BAY HEALTH DIST	\$666,923	0.83%
3 RIVER RD DIST	\$22,537	0.03%
TILLA TRANSPORTATION	\$1,339,625	1.68%
TILLA SOIL & WATER CONS	\$401,908	0.50%
GARIBALDI URBAN RENEWAL	\$204,402	0.26%
TILLAMOOK URBAN RENEWAL	\$752,542	0.94%
SOLID WASTE FEES	\$255,404	0.32%
MFD COMMUNITY RESOURCE FEE	\$6,983	0.01%
DRAINAGE CHARGES	\$84,603	0.11%
TOTAL	\$79,894,934	100.00%

2025/26 DISTRICT SUMMARY

47 TAXING DISTRICTS

45 Districts Levied Permanent Rate

\$ 58,636,316

13 Districts Levied Bonds

\$ 9,938,947

11 Districts Levied Local Options

\$ 9,371,406

2 Urban Renewals (Garibald & Tillamook)

\$ 956,945

Non Advalorem Fees

\$ 991,219

Total for All Districts

\$ 79,894,934

TILLAMOOK COUNTY ONLY

Road & Radio Bond

\$ 2,151,276

Veterans Local Option

\$ 475,447

Permanent Rate (12.61% of Total Taxes Levied)

\$ 10,071,774

Library Local Option

\$ 4,414,825

Total for Tillamook County Only

\$ 17,113,322

Top 10 DISTRICTS – LEVIED TAX
Includes Permanent Rate, Local Option and Bonds

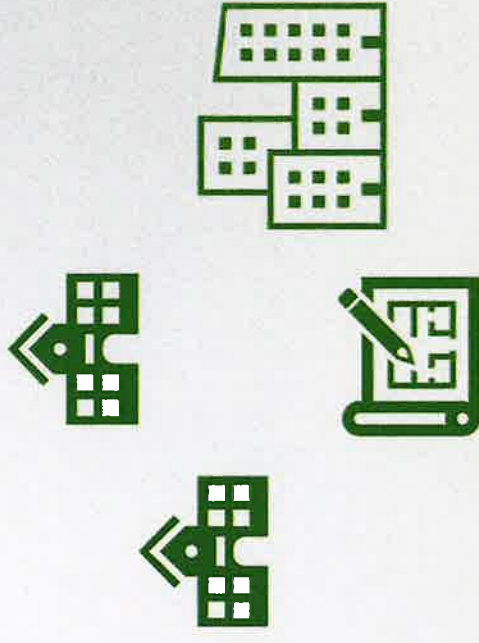
<u>DISTRICTS</u>	AMOUNT <u>LEVIED</u>
SCHOOL 56	\$14,644,013
SCHOOL DIST 9	\$12,737,841
TILLAMOOK COUNTY (Excludes Veterans & Library)	\$12,223,051
NESTUCCA VALLEY #101	\$10,702,837
COUNTY LIBRARY	\$ 4,414,825
TILLAMOOK BAY CC	\$ 3,001,867
NESTUCCA RFD	\$ 2,401,373
NEHALEM BAY FIRE & RESCUE	\$ 1,710,981
NORTH CO REC DIST	\$ 1,631,913
TILLA TRANSPORTATION	\$ 1,339,626

2025/26 BONDS

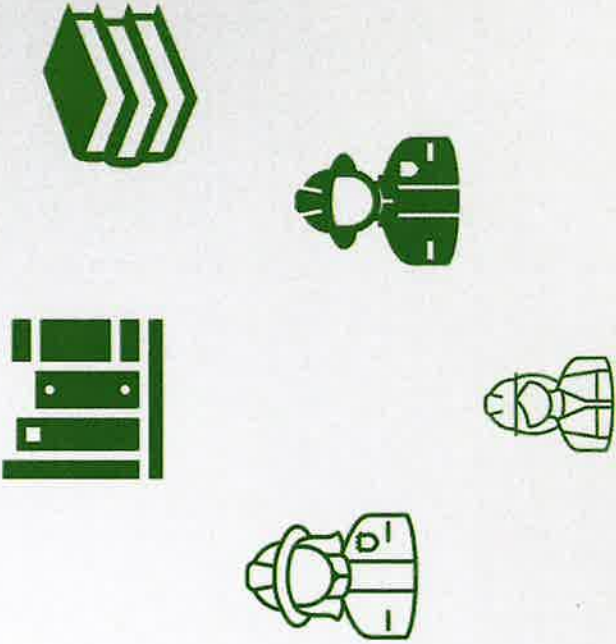
DISTRICTS WITH BONDS

NESTUCCA VALLEY #101	\$	2,606,376
TILLAMOOK COUNTY	\$	2,151,276
SCHOOL DIST 9	\$	1,566,159
TILLAMOOK BAY CC	\$	1,243,757
NETARTS-OCEANSIDE SD	\$	936,441
NEH BAY HEALTH DIST	\$	613,842
PACIFIC CITY JW-SA	\$	402,546
NORTH CO REC DIST	\$	281,528
CITY OF WHEELER	\$	61,722
CITY OF GARIBALDI	\$	39,732
CITY OF BAY CITY	\$	21,498
N LINCOLN FIRE & RES	\$	11,020
<u>SCHOOL 63</u>	\$	<u>3,051</u>
TOTAL BONDS LEVIED	\$	9,938,947

AMOUNT LEVIED



2025/26 LOCAL OPTIONS



<u>DISTRICTS WITH LOCAL OPTIONS</u>	<u>AMOUNT LEVIED</u>
TILLAMOOK COUNTY LIBRARY	\$ 4,414,825
SCHOOL 56	\$ 2,024,866
NESTUCCA RFD	\$ 1,004,436
NORTH CO REC DIST	\$ 687,131
TILLAMOOK COUNTY/VETERANS	\$ 475,447
CITY OF BAY CITY	\$ 338,549
CITY OF GARIBALDI	\$ 194,834
GARIBALDI RFD	\$ 150,367
N LINCOLN FIRE & RES	\$ 42,132
CANNONBEACH RFD	\$ 25,870
<u>NEDONNA RF</u>	<u>\$ 12,511</u>
TOTAL LOCAL OPTIONS LEVIED	\$ 9,371,406

2025 Top Ten Taxpayers (Tillamook County)

NAME	TAX AMOUNT
TILLAMOOK COUNTY CREAMERY ASSN	\$ 1,202,048
TILLAMOOK PUD	\$ 1,154,215
STIMSON LUMBER COMPANY	\$ 1,027,967
CHARTER COMMUNICATIONS	\$ 334,329
STORE CAPITAL ACQUISITIONS LLC (<i>Tillamook Smoker</i>)	\$ 297,194
HAMPTON LUMBER MILLS CO	\$ 260,191
LUMEN TECHNOLOGIES INC	\$ 259,114
FRED MEYER STORES INC	\$ 249,979
PELICAN BREWING COMPANY	\$ 196,706
KIWANDA LODGE LLC	\$ 158,884

2025/26 PROPERTY TAX COLLECTION PAYMENT PROCESSING ANALYSIS

October 20, 2025 - November 24, 2025 (25 working days)

PAYMENT PROCESSING CHANNEL	AMOUNT COLLECTED	NUMBER OF RECEIPTS	% NUMBER OF RECEIPTS
ELECTRONIC (Website, Phone, Forte, & Bill Pay)	\$ 6,222,277	2,937	12%
IN HOUSE (Desk & Counter Tills)	\$ 15,593,639	4,043	17%
DATA EXCHANGE (Mortgage/Lender Files)	\$ 17,544,255	5,854	25%
LOCK BOX (Payment Processing Center)	\$ 27,585,819	10,719	46%
TOTAL	\$ 66,945,990	23,553	100%

Outside Drop-Box Envelope Count

2024: 700

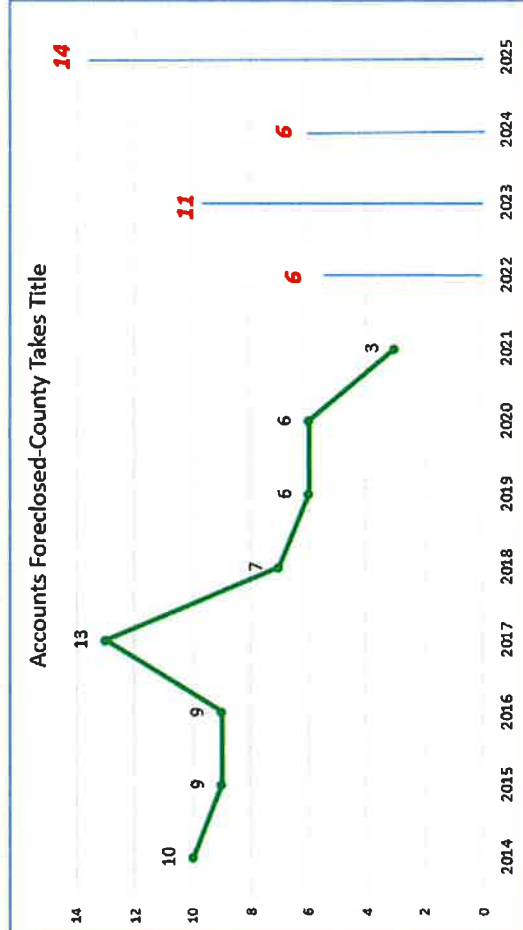
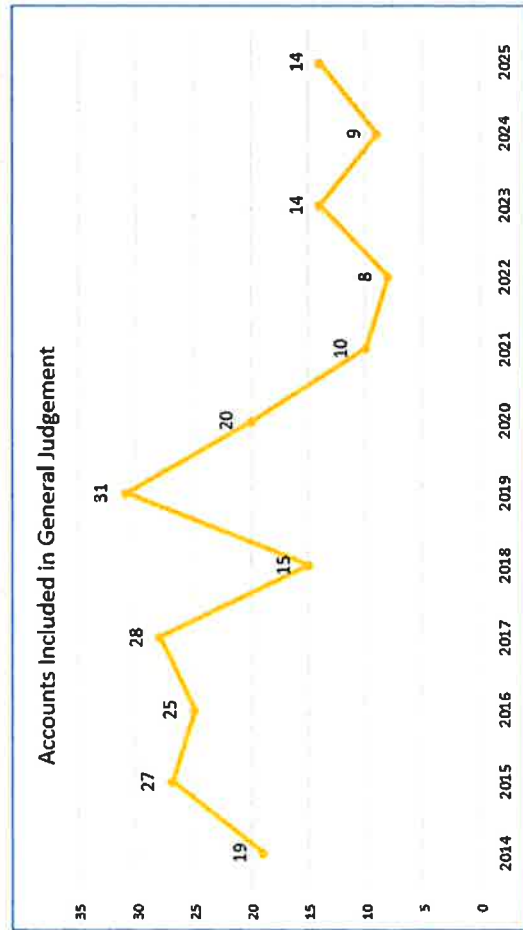
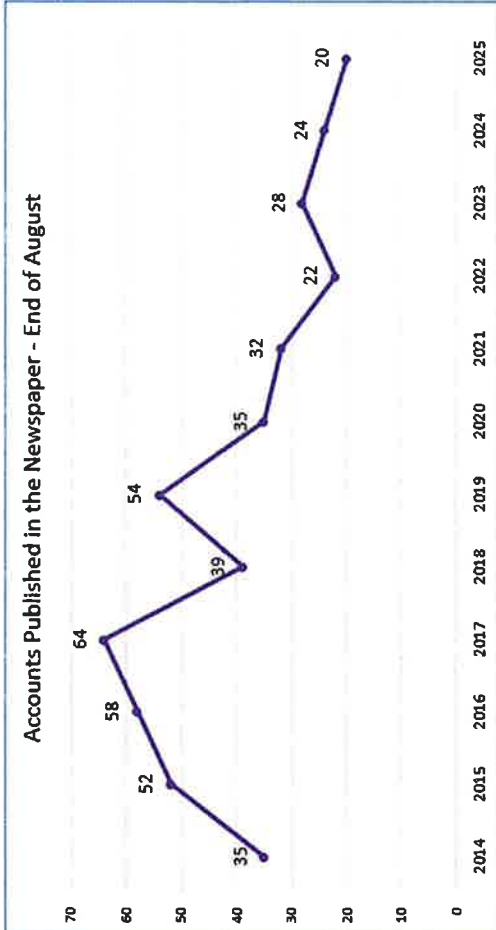
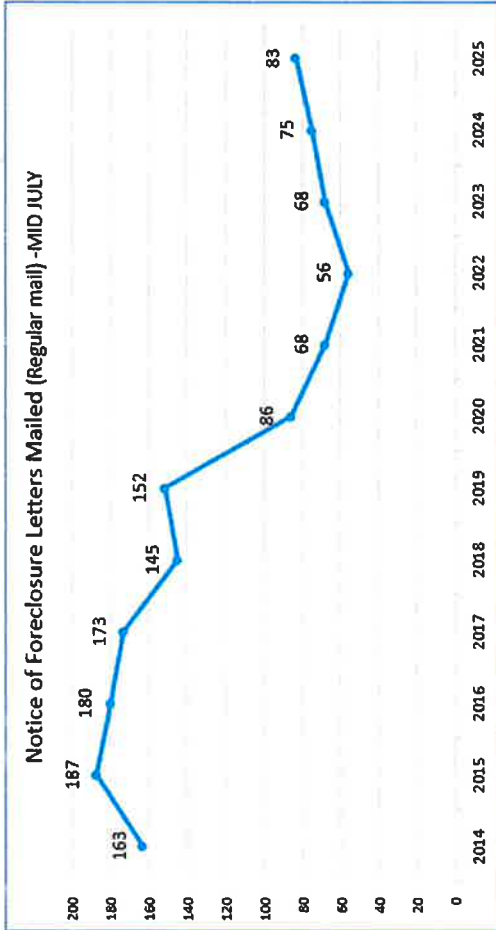
2025: 762

In House Drop Box Envelope Count

2024: 237

2025: 255

PROPERTY TAX FORECLOSURES



Key Projects



In 2025 Implemented HB 4111 Farm Exemption. 148 Accounts Worked, Removed 147 Inventory Items

-\$156M RMV
-\$88m in AV
-\$91,604

Reduction in Tax



E-filing Personal Property Statements has been implemented. 291 Accounts created.



Currently Implementing HB3940
Changes the acreage threshold for Rural Fire Protection District (RFPD) participation increases from 5 acres to 10 acres
3,962 Accounts
948 Manually Worked



Implemented In House Processing for Oregon's Manufactured Home Ownership Document System
July – March
49 transactions



Appraisal staff implemented Residential Accessory Packages to improve fieldwork efficiency. These packages assign values to common exterior features based on the class of the home, eliminating the need to individually measure components such as decks, concrete, asphalt, and fences.

Staffing Updates



In 2025, the A&T Department experienced staff turnover and significant training demands, as 56% of A&T staff were in new roles in 2024. The 2026/27 budget includes an unfilled Property Appraiser 3 position that we are requesting to retain. Currently, this role is being filled by an appraiser working out of class to assist with the review of residential appraisal work and support ongoing staff training.

Increased Costs for Helion Software



Overall, there is a 3.75% increase in Helion Software expenses.



Minor increases in Materials & Services for anticipated inflation costs.



Added \$50,000 to Contracted Services in anticipation of Archiving Project.



2026/27 BUDGET Total \$2,520,270

ASSESSOR BUDGET 2026/27

	AMOUNT	% OF TOTAL
Total Personal Services	\$ 1,992,840	89%
Total Materials & Services	\$ 234,800	11%
Total Capital Outlay	\$ 1,575	0.001%
Assessor Totals	\$ 2,229,215	

TAX BUDGET 2025/26

	AMOUNT	% OF TOTAL
Total Personal Services	\$ 241,480	83%
Total Materials & Services	\$ 48,000	17%
Total Capital Outlay	\$ 1,575	.001%

Tax Department Totals

\$ 291,055