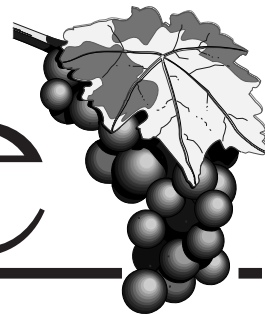


Grapevine



Spring 2006
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Program Administration and Analysis Unit

By GREGG THUMMEL

Last year, the Special Programs Unit of the Assessment and Taxation Standards Section changed its name to the Program Administration and Analysis (PAA) Unit.

Finance and Taxation

Within PAA, Lee Peterson, Greg Kramer, Sandi King, and Gordon Tiemeyer make up the Finance and Taxation (F&T) Team. F&T provides training and guidance for local taxing district staff, as well as for county assessment and taxation offices. The formal training that F&T developed and presented includes local budget law for local governments and schools, conference and regional workshops for assessors and tax collectors on topics of current interest (refunds, roll corrections, calculating interest, etc.), tax certification review guidelines, New Law School, new assessor/tax collector orientation, tax computation and extension and urban renewal. In addition, F&T provides seminars for professional groups such as certified public accountants, Oregon Municipal Finance Officers Association, Oregon Association of School Business Officials, and the Department of Public Safety Standards and Training. The topics of these seminars include local budget law, boundary changes, ballot measures, tax calculation, and other requested topics.



F&T service involves interpreting statutes and administrative rules to answer questions from customers on topics ranging from local budget law to tax calculation and urban renewal. This involves significant research of legal issues using advice from the Department of Justice and established case law. F&T also responds to letters from taxpayers to the governor or the director.

F&T develops the methods assessors use to compute taxes and prepare the tax roll each year. F&T also watches court decisions so the team can provide up-to-date advice, manuals, and training on tax calculation and collection. F&T also coordinates the annual revision of property tax statements and facilitates the Manufactured Structure Tech Group.

F&T plays an active role in reviewing applications for grants under the County Assessment Function Funding Assistance (CAFFA) program. It also reviews taxing district tax certifications, budgets, and budgeting processes and recommends corrections so tax districts won't run afoul of the law.

See **PAA** on page 4

Look for the
Gilliam County Courthouse
in this issue

FTP for Senior and Disabled Deferral

By DAWN HILLS,
IT APPLICATION DEVELOPMENT

Each year, Department of Revenue deferral staff exchanges data files with Oregon county assessor's offices to ensure that deferred taxes are accurately paid to the counties. Twice a year, counties submit a complete listing of their public property tax roll information to DOR. Revenue uses the account number information in this file to ensure that every DOR county account number matches a county account number. Also twice a year, DOR sends a text file to the county containing information about the taxes that DOR pays. The exchange vehicle is a public file transfer protocol (FTP) service (IBackup.com). These processes are part of the Deferral Data Exchange Process (DDEP), which is initiated each year in the spring Oregon Association of County Tax Collectors meeting and completed in November with the payment of deferred taxes to the counties by DOR.

See **FTP** on page 4

John Day River Navigability Issues

The State Land Board has voted to reaffirm the state's ownership of approximately 184 miles of the John Day River bed by designating that much of the river is "navigable." The board is comprised of the governor, the secretary of state, and treasurer. Previous and recent studies of the river have all determined it was susceptible to navigability at the time of statehood, which was the determining factor for the state's claim and the board's decision. The navigable designation confirms the river's public availability for recreational uses, but poses some significant problems for the administration of property taxes.

Prior to the board's decision, during a four-month public comment period, 74 responses related to the river's use and its navigability issues were documented; 30 in favor and 42 were opposed. The responses in favor of navigability centered on recreational use of the waterways. The most cited reason for opposition came from landowners who purchased property rights extending to the centerline of the river's main channel. This is the issue that directly involves the assessors whose counties border or contain the river.

Previously, various government agencies, legislators, river users and landowners had attempted to find a solution to the issues related to the public's use of the bed and banks of the John Day and other rivers. During the 2003 legislative session, assessors **Don Cossett** (Wheeler), **Pat Shaw** (Gilliam), and **Dick Stradley** (Sherman), whose counties border or contain the John Day river, had testified that making the miles along the meandering river up to the mean high water line, exempt from property tax was a complex and expensive task. While a bill related to these issues passed the Oregon Senate, the House took no action on the bill.

At this time, the assessors report it is unclear what procedures are being implemented to address the navigability issue, but they are preparing to reconsider all the tax lots with river boundaries. The project requires new legal descriptions of affected property and related map changes showing the affected property boundaries. After that phase is completed, all the affected properties will have to be revalued to identify possible changes of market and assessed values.

The administrative costs for mapping, valuing, and communicating these changes have to be borne by the counties. The property tax related cost-to-benefit rela-



John Day River country: Looking northwest just east of Clarno.

tionship for the John Day river counties' taxing districts, their property tax payers, and ultimately, the affected property owners is expected to be negative. For example, in Sherman County, Dick Stradley speculated that an affected 10-acre parcel could realize only an \$0.80 change in its property tax, but the administrative cost of accomplishing the change and its required mandates cannot be avoided.

The initial work is to evaluate the mapping aspects of the pending project. In that regard, a cooperative effort between the Department of State Lands (DSL) Geographic Information Systems (GIS) staff and Revenue's Cadastral Information Systems Unit (CISU) is currently underway. CISU manager **Brett Juul** expects the GIS capabilities of DSL will be a great help. Brett reports six counties will be involved in the remapping effort; five of those are his unit's responsibility. It is expected the work will be accomplished by use of existing maps and aerial photographs.

"It shouldn't be extremely complex," said Brett. "It's just going to take some time."

There is still much work to be done and there do remain many unanswered questions, especially for the county assessors, their taxing districts, and their affected taxpayers. For example, it is not known when these property value and taxation changes are to be implemented. But as one assessor pointed out, "That's business as usual."

Karen's Korner

By KAREN GREGORY, PROPERTY TAX DIVISION ADMINISTRATOR



Inside Oregon's Property Tax System

On March 1, 2006, Oregon's Senate and House Interim Revenue Committees met to discuss a variety of issues—the House Committee focused on Oregon's property tax system, and the Senate, on the tax expenditure report for 2005-07. The day began with a joint session of the House and the Senate Committees, and state economist Tom Potiowsky presented the current forecast: revenue is up and individuals and business will probably receive a kicker in 2007 if the upward revenue trend continues.

After Tom's presentation, the focus was on property tax. John Phillips, the division's policy liaison, did an excellent job of presenting a very broad overview of the property tax system today using the metaphor of a tree. The functions of the roots nourish the entire tree and consist of education, assistance, and enforcement supplied by the Department of Revenue. The trunk provides the backbone and shared functions: DOR provides valuation, cadastral, timber and appeals support; the counties provide tax collection, valuation, mapping and calculations. All of this provides the energy for the branches, which are the 36 counties in Oregon. They, in turn, supply the energy to their leaves, which are the local governments.

You can see the presentation on our website at www.oregon.gov/DOR/PTD/about_us.shtml.

The committee seemed to enjoy the overview; there were some very good questions and observations.

In the afternoon, Ray Erland, Clackamas County assessor and tax collector, Ron Northcraft, Douglas County Assessor, and Scot Langton, Deschutes County assessor, provided a panel showcasing the responsibilities, duties, and pressures of the property tax system from the counties' viewpoint. The three assessors did a nice job of articulating the pressures that Measures 5 and 50 have put on the system and the fact that, in many ways, the system works better today than before the measures.

Following the panel, we discussed emerging issues that are putting pressure on the property tax system. Gil Riddell from Associated Oregon Counties gave an excellent

and thorough synopsis on the Secure Rural Schools and Community Self Determination Act. The act expires in September 2006 and the United States President's budget proposes a five-year program of declining payments to keep local governments from relying on these funds.

Oregon receives about \$217 million annually from this federal forest revenue. If this funding is lost, many counties will be in dire financial straits: Curry, Douglas, Grant, and Josephine counties will lose more than 55 percent of their current county funding. Coos, Harney, Klamath, Lake, Lane, and Wheeler counties will lose more than 40 percent of their current county funding.

John gave a very brief overview of what intangible properties include in the unitary valued companies (communications, transportation, and energy companies). He shared some experiences from other states as they moved from including intangibles in their valuations to excluding them.

Finally, I discussed the additional financial pressure on the county assessment and taxation system if the dollars flowing into the County Assessment Function Funding Account (CAFFA) stagnate or decline. We have seen a gradual decline in funds over the last three years, which begins to negate the reason why the legislature began the program. If even one county is unable to support an adequate assessment and taxation system, the entire state can be negatively affected.

The final presentation of the day was about Oregon enterprise zone policies and this was presented by Mary Ayala from the Legislative Revenue office and Art Fish from the Department of Economic and Community Development.

We want to thank the Interim Revenue Committee for devoting much of the day to the Oregon's property tax system. We appreciated the chance to bring these important issues before the committee in a way that was not rushed; it really allowed a broad array of information to be presented to the members. The property tax system will certainly benefit as Oregon citizens understand it better.

Last year, deferral staff asked Information Technology Services (ITS) staff if it could come up with a more efficient means of handling the DDEP. The process involves a number of manual steps, including phone calls, e-mail messages, a third-party FTP tool, and command-line (Disc Operating System screen) entry. Any small typographical error in the commands and/or in the text files could bring the entire process to a halt. The goal of the DDEP project was to build a tool that would: 1) simplify the processing of incoming FTP text files, 2) automate the retrieval and export of outgoing text files, 3) automate the iSeries job request process, and 4) automate e-mail notices to participating counties.

ITS staff took advantage of new Windows development technology in developing the DDEP application. Using Microsoft dotNet in conjunction with an automated FTP tool, ITS built a flexible, easy-to-use tool for handling the data exchanges quickly and efficiently. DDEP was implemented in two phases this year. The first phase allowed deferral/timber's administrative specialist 1 and 2 to process the incoming tax roles in minutes. An added benefit is that the new streamlined system simplifies training, which frees up time for other more complex processes. Deferral has completed all four of the data transfers using the new DDEP application with excellent results.

PAA Continued from page 1

Rosemary Love

While F&T plays a part in reviewing CAFFA grant applications, PAA member Rosemary Love coordinates the whole process. This includes annually updating the booklet, instructions, and forms. She presides over the process allowing counties to file applications electronically. She downloads the forms, analyzes them for completeness, and then coordinates review by each program specialists. Rosemary then prepares certification letters that identify the counties' percentage of total CAFFA expenditures and an estimate of the amount of funding each county will receive. All of this is done by June 15 of each year.

Judi James

Judi James is a central resource for Assessment and Taxation Standards program experts authoring administrative rules and legislative concepts. Working behind the scenes, Judi's expertise in reading, analyzing, and writing rules and statutes provides consistency and excellence in the work produced by the program experts. Judi, Rosemary, and Division Policy Liaison John Phillips share the many details involved in shepherding rules and legislation through the process for the Property Tax Division.

Judi played a significant role in writing the report, *The Health of the Oregon Property Tax System*. She has also authored a significant research paper titled, "Federal Forest Rev-

enue Shortfall: The Effect on the Oregon Property Tax System." The paper explains the history of federal funds, which are often misnamed "O & C funds," that counties with federal forestlands rely upon to provide essential services. This funding is in jeopardy and the paper examines the impact of the loss of such funding.

Tom Wheatley

Tom Wheatley provides computer and database resources for our customers. He is currently producing computer-based, completely interactive training courses for the cost, income, and market approaches to property appraisal. The courses will be available for download from the department's website; the Salem Field Office will provide links via e-mail.

Tom also receives and consolidates sales databases from each of the counties into a single database for analysis. He also manages the database of county roll information that must be updated annually and makes it available to interested parties in a useable form. Tom put in significant work on the recent revision of *Cost Factors for Residential Buildings*. He has recently worked with personal property program specialist Syndi Gates to update depreciation schedules for personal property.

Kathleen Robinson

PAA member Kathleen Robinson shepherded the revision of *Cost Fac-*

tors for Residential Buildings from start to finish. The final product represents years of work obtaining and analyzing cost data. Kathleen has just finished providing training to county appraisers on using *Cost Factors for Residential Buildings*.

Sandra Sture

PAA member Sandra Sture provides education and support to county clerks and Board of Property Tax Appeals (BOPTA) members, as well as county assessors, tax collectors, and their staff. She is responsible for the *BOPTA Manual*, the *Clerks' Manual*, and all of the forms the boards use. She provides formal training classes for the clerks in October each year and for board members in January. In addition, she facilitates periodic BOPTA Tech Group meetings and writes administrative rules and legislative concepts that affect the BOPTA appeal process. Sandra also reviews CAFFA grant applications as they pertain to the administration of the BOPTA program by the county clerks' offices.

Gregg Thummel

PAA member Gregg Thummel is the conference officer for the Property Tax Division. He oversees the department's process for using its supervisory power to correct errors in assessment and tax rolls. Gregg must determine if a petition meets at least one of the supervi-

Continued on next page

OSU students available for internships

Gregory M. Perry, Oregon State University (OSU) professor, is starting an appraisal internship program to help OSU students get started in the appraisal profession by getting them into internship experiences.

Perry said these students are well prepared to work as appraisal assistants. Students in his department are required to complete an internship prior to graduation. Internships need to be at least 200 hours; it's quite common for them to extend during the summer months or a 10-week school term. Because many students are paying for at least a portion of their education, they usually get paid for their work. Hourly wages are typically \$8 to \$10.

To provide students that are better than average in ability and preparation to work with appraisers, Perry is selecting students who can meet extensive criteria.

Several of the students are working towards their "Assistant Appraiser License" with the Oregon State Appraiser Certification and Licensure Board (ACLB). To qualify for an Assistant Appraiser License the students must complete 75 hours of accredited courses in:

- Basic Appraisal Principles and Practices (30 hours)
- Applied Residential Appraisal or Income Property Principles and Methodology (30 hours)
- Take and pass the Uniform Standards of Professional Appraisal Practice (USPAP) course (15 hours).

Greg Perry can recommend several capable and motivated students, who have passed his appraisal exams and criteria, for a summer internship.

If you are interested in sponsoring an internship, please contact Greg Perry at greg.perry@orst.edu or by phone (541-737-1413).

Oregon State Association of County Assessors Conference

By MARK KINSLOW, PTD, CDOT, MANAGER

A diverse group of county assessors, tax collectors, and cartographers, along with a healthy dose of Department of Revenue (DOR) staff, gathered together January 24-26, 2006 in Seaside for the 2006 Oregon State Association of County Assessors (OSACA) winter conference. The conference was organized into three tracks (assessor, tax collector, and cartographer), and each track contained many opportunities for learning and sharing.

Highlights from the conference included a presentation by Douglas County Commissioner Doug Robertson, which focused on Federal Forest Revenue, a presentation by Bret West and Amanda Richards (Oregon Department of Education) describing how the State

School Fund and property taxes work together, and a presentation by L. Patrick "Pat" Hearn from the Government Standards and Practices Commission entitled "Ethics, Ethical Standards and Public Trust."

James Sager, (tax/education advisor to Governor Ted Kulongoski) and Elizabeth Harchenko (DOR Director) talked with the group about future direction and challenges. Karen Gregory, Property Tax Division administrator, and Jim Bucholz, Assessment and Taxation Standards manager, gave a DOR update and discussed topics that came up at Joint Tax Advisory Group related to "Looking to the Future." The conference planning committee did an excellent job providing the participants with a very worthwhile conference, and to top it all off, the weather was great!

Continued from previous page

sory standards outlined in OAR 150-306.115(4). The most common and most controversial standard addressed is whether "...the parties to the petition agree to facts that indicate likely error."

Gregg also presides over the department's discretionary authority to issue recommendations that a petitioner receive certain exemptions under the hardship statute. Gregg also reviews every property tax complaint filed with the Magistrate and Regular Divisions of the Oregon Tax Court. He informs program specialists of cases that may be of interest to them, and provides input on the

level of department participation in the cases. Gregg follows important cases and reviews all of the decisions issued by the court. He distributes the court's decisions to any affected program specialists.

Jacque Bent

Jacque Bent ties the PAA unit together. She provides essential support to F&T, especially during the local budgeting process. She manages all of the correspondence, tracking, and scheduling for supervisory cases and F&T projects. Jacque also tracks property tax cases on appeal to the Oregon Tax Court and maintains a database of

the court's decisions for division reference. She answers customer questions or makes referrals to the appropriate specialist. She serves as the unit's "Jacque of all trades."

Gary Humphrey

Gary Humphrey manages PAA. Gary tries to keep his specialized team players informed of what's happening, and keep his team from being hit by too many deadlines and projects at once. Like a great coach, Gary celebrates success while toppling obstacles. However, Gary accepted a developmental section manager position in the Personal Tax and Compliance division.

County Corner

Doug Hillpot: "By Appointment Only"

Doug Hillpot is the assessor for Benton County (county seat, Corvallis). He serves in that capacity by appointment of the county's governing body. Doug has actually been appointed to the position three times. When Pam Grant (the previous assessor) began an extended leave of absence at the end of 2002, she appointed Doug to run the office for her. Then Pam retired in March 2003 and after a typical application and interview process, Doug was selected to complete her term. In November 2003, the voters of Benton County changed the assessor position and organization from an nonpartisan elected official to a county-managed department. Doug was again appointed to head the county's new Assessment Department.

To the month, a decade prior to his second appointment, March 1993, Doug began his career with Benton County property tax as an appraiser 1. He credits much of his training to **Joanne Gough**, then one of the county's senior residential appraisers, but now an appraiser/analyst with the department's valuation section. **Tana West**, who went on to become Tillamook's chief appraiser and is now assessment manager for Deschutes County, also gets credit for Doug's "up-bringing."

"You know," Doug reflected. "**Mike Culbertson** even gets some credit. My first on-the-job appraisal experience was working with Mike as an appraiser's assistant." (Mike was an independent fee appraiser at the time and now works with the department's training team.)

During the 1990s, Doug was involved with every aspect of the assessor's office functions and became chief appraiser on January 1, 2000. "When it didn't break on Y2K, I guess they figured I couldn't hurt it," Doug quipped.

Later that year, however, the county started a complete computer systems conversion process that lasted three



Doug Hillpot (left) and Dick Newkirk, Benton County's commercial appraiser, are caught during discussion. Dick is pointing to his "tablet" computer, a device that performs all of the functions of a desktop personal computer but can be taken off its stand and used in the field without a keyboard or mouse just as effectively.

years and failed the county the third year. That third year, after the tax roll turned, taxes were calculated, and statements mailed, it was discovered the property values had been corrupted by a computer problem. A 2001 conversion "work-around" procedure was not removed from the completed 2002 computer program and caused the erroneous values. The error required the county to mail corrected tax statements and delayed receipt of property tax payments a full month.

"We were looking up to see the bottom of the barrel," said Doug. "It was really a mess." Doug credits the department for its assistance working through the situation, and looking back, he said, "We're making the best out of the worst."

Doug's goal today ("be the best you can be") relates back to that time. When he took over as assessor that following spring, productivity was low and morale was even lower.

"We've spent the last three years rebuilding and it's working."

Looking to the future, "We want to take full advantage of technology—hardware, software, the web, all of it. The technology we have now and are developing has helped us recover and develop our systems."

Doug also credits his staff. "I believe in team building; that's my management style. Self-directed work teams," he continues. "I decide what needs to be done, they do it. I give them the education and tools they need, and they decide how to use that."

Doug does have his staffing challenges. "I lose one annually to the department," he laughs. "2000 - **Shanne Johnson** (Valuation), 2001 - **Al Gaines** (Assessment and Taxation Standards), 2002 - **Mark Wilkenson** (Valuation), 2004 - **Joanne** (Valuation), and last year, **Cindy Cochran**

Continued on next page

Feature Focus

Mark Kinslow, PTD, CDOT, Manager

Mark began work with Oregon Department of Revenue in July 2005 as the manager of the Cadastral, Deferral, Oregon Map and Timber (CDOT) Section in the Property Tax Division. Mark graduated from University of California Riverside in June 1989 with a degree in environmental sciences, and shortly thereafter, he made the decision to start his career in Oregon. He and his wife, Tami, moved to Salem later that year, and he started work with the Bureau of Land Management as a cartographic technician in 1990.

In 1991, Mark promoted to an outdoor recreation planner/geographic information systems (GIS) specialist. Mark started work with the state in 1995 as a GIS analyst at the Department of Administrative Services Information Resources Management Division (DAS IRMD) State Service Center for GIS and promoted to a project manager with DAS IRMD two years later. In 1998, he was hired as the GIS Unit manager at the Department of Forestry, and he was promoted to Information Technology Operations manager at Forestry in 2002. Mark served as a member of the Oregon Map (ORMAP) Project Advisory Committee from its inception in 2000 until June 2005.

Since coming to DOR, Mark has been involved in both section level and department-wide work. His priority initially was to gain an understanding of the various components of the CDOT Section. He was familiar with ORMAP and has been working with Phil McClellan (ORMAP coordinator) to address a number of issues facing the program. Issues include: an anticipated future funding shortfall, project and ORMAP fund accountability, data accessibility, and the future direction of the program.

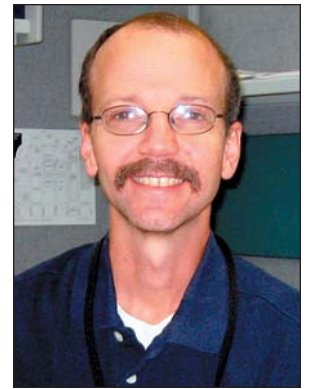
Mark's previous experience with GIS has helped him get up to speed with issues facing the Cadastral Information Systems Unit (CISU). The unit is in the process of migrating to a new platform (ArcGIS), and Mark is working with CISU Manager Brett Juul to outline a plan

for making the migration while keeping up with core business of the unit at the same time. The unit is also looking at ways to improve efficiencies to address workload issues, and is in the process of implementing more formalized project management.

Mark was least familiar with the Timber and Deferral programs of CDOT. He has some background on the timber side (in his previous job at Forestry, he supervised the person responsible for providing Revenue with forest activity notification information), but Mark knew little about the deferral program. During his first six months, became more familiar with these programs and is working with Timber/Deferral program manager Norm Miller to identify ways to improve program administration.

"Overall, it's been a great six months on the job. By far, the most positive part of the job is the people I'm working with, both within the section and throughout Revenue," Mark said. "Everyone is very friendly, willing to help and very competent at what they do. An amazing amount is being accomplished with fairly limited resources." In addition to the people at Revenue, Mark has also had the opportunity to work with a number of the assessors, and he's been involved with a variety of GIS-related discussions at the statewide level.

Outside of work, Mark enjoys spending time with his wife and two kids, Nicole (12) and Steven (nine). They are involved in all manner of sports: basketball, soccer, baseball, fencing, fishing, music—piano, cello, and violin—and working on their small farm, which includes cattle, pigs, sheep, chickens, ducks, rabbits, and a goat.



Continued from previous page

(Valuation); they've all joined the department from Benton County."

What about 2003? "Oh right, that was Preston Miller, he went to the Oregon Department of Transportation!" Losing experienced people is hard, but continuing to find qualified replacements is harder. So in 2004, Doug initiated his own appraiser trainee program, which has proven successful.

Reflecting on his last three years as an appointed assessor, Doug said, "Being appointed has allowed me to concentrate on the real job. It's a technical job and I think the stakeholders in the job desired responsibility and accountability consequences. If there are conflicts related to property value issues, a clause in the Benton County charter directs that the Oregon Department of Rev-

enue is the mediation authority. We (Doug's county supervisors and he) have a very successful working relationship with our county board, and I function quite independently. After all, this job is about ethics and ethical conduct. I think we all understand that. Sure I serve at their pleasure, but I'm always willing and available to discuss property tax functions...by appointment only!"

Pat Young's Ponderings Upon Leaving Valuation

By PAT YOUNG, FORMER VALUATION SECTION MANAGER

Pat Young was the Valuation Section manager from May 2000 to January 2006. He accepted a job at the Department of Human Services managing the Provider Services Section within the Office of Payment Accuracy and Recovery. We asked Pat to comment on his proudest accomplishments during his tenure as the section manager.

Here is what he had to say:

As I look back on my time in valuation, the one thing I feel most satisfied about was finally getting the resources committed and a person selected to develop and provide a quality training program. We (the managers as well as appraiser analysts 4) started talking about dedicating staff resources to training five years ago, and it took that long to finally get everything to fall into place. There were several reasons why the training position didn't come together initially (budget problems, staffing issues, valuation workload, etc.), but persistence paid off. I'm absolutely convinced that a well-considered and thoughtful training program will help the Valuation Section to get in front of many of the issues, frustrations, and challenges the appraisers experience every year. Ultimately, having a well trained, stable, and high-functioning staff will benefit the section's county partners—not to mention the industrial and centrally assessed property owners throughout the state.

There were other highlights along the way, including making really good progress in clearing the huge backlog of old appeals, developing better relationships with our attorneys, building an excellent section leadership group, and setting the stage for good things to happen in the future. Of course, it goes without saying, I didn't accomplish any of the above by myself. I was fortunate to work with really good managers, team leaders, and a dedicated group of appraisers and support staff.



Another thing I take pride in is, in the more than five years I was the Valuation Section manager, we didn't have a single labor contract grievance filed. That tells me we were able to work with our staff and union leadership and get issues and problems resolved well in advance of them developing into formal problems. For me, that shows a high level of respect, care, and concern among the employees of the section.

The Valuation Section was a wonderful place to work for the past half decade. I hope I left the section in better condition than when I inherited it. I know that (current manager) Larry Hinton is going to continue the good work valuation does and will make a great section even better.

Comings and Goings

New Employees

Cindy Cochran, appraiser analyst, Valuation; Ellen Reed, appraiser analyst, Valuation

Resignations/ Separations

Blake Andrew, cartographer, Cadastral Information Systems; Pat Young, program executive manager, Valuation; Bobbie Barott, operations & policy analyst, Deferral Programs; David Quillin, cartographer, Cadastral Information Systems; Saman-

tha Posvar, student office worker, PTD/ Central Support

Promotions/Transfers

Jennifer Dudley, appraiser analyst, Valuation; Taraleen Elliott, program executive manager, Valuation; Larry Hinton, program executive manager, Valuation; Stephen Lucker, cartographer, Cadastral Information Systems; Michael Allen, cartographer, Cadastral Information Systems; Kenneth Hill, cartographer, Cadastral Information Systems; Gary Humphrey, section manager, Personal Tax and Compliance division.

Grapevine

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Gilliam County Courthouse, Condon