

# Grapevine



Spring/Summer 2004  
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## Feature Focus- Dennis Leckington

By SHANNE JOHNSON

How many people do you know that play the Australian didgeridoo? You ask, "what in the heck is a didgeridoo?" It's a eucalyptus tree branch that, over a long period of time, has been hollowed out by termites, is believed to be the world's oldest instrument, and is still used by the Aborigines. Back to my first question, I know of only one person who plays one and he works right here at the Department of Revenue.

For a relatively young guy, (it's all relative you know) Dennis Leckington has had a very fun, full, and interesting life.

He was born in Phoenix, Arizona and is the middle child of two sisters. "Being surrounded by two sisters is one of the reasons I turned out to be a nut case," he says jokingly. He is proud of having one-quarter Native American ancestry from Choctaw and Cherokee heritage and it is very apparent in one of his hobbies that will be mentioned later in this article.

In early 1966, with the help of his uncle, Dennis purchased his first guitar. "I was a late bloomer, as the Beatles had already been around for two years at that time. Except for track, I was Joe Average in high school sports, so I latched onto something I seemed to have a real knack for," he said.

He formed his first rock band later that same year and they became quite popular, playing at many high school proms and dances.



Dennis Leckington

"Believe it or not, I was kind of a shy kid....playing music helped me to gain more self-confidence and made it a little easier to meet girls," he laughs.

In 1975, Dennis moved to Oregon. From 1975-1977, and again from 1981-1984, he played music professionally and it was his sole source of income during those years. He played all over Oregon, mostly up and down I-5 from Eugene to Portland, but also in Idaho and Washington.

"Sometimes I think that I probably should have begun working sooner in a career like I now have at Revenue, but I know I'd always be looking back and kicking myself if I hadn't played music when I did," he said.

In the late seventies, his band "Odyssey" cut an EP (extended play). It received local airplay on several radio stations and was sold in some music stores in the area. "It was really cool to turn on the radio and hear yourself...I was a local AM radio rock star," he chuckles.

*FOCUS see page 7*

*Look for the Deschutes County Courthouse in this issue.*

## Grapevine Web Page

Recently, the Grapevine committee; the property tax division staff; and Karen Gregory, Administrator of the PTD, decided that all future publications of Grapevine, including this one, will be posted on the department's Web site. Previous editions have been removed from the site because many people were unaware that it was available to the general public when providing personal information for stories.

In the future, when gathering articles or contributions, the Grapevine committee will remind contributors that stories will be viewable on the Web site. This group also decided that the publication will limit personal stories to those areas that advance our business purpose. Thanks to everyone who continues to make this publication available to a broad range of readers while respecting sensitive personal information of our contributors!

Visit us on the Web at [www.oregon.gov/DOR/PTD](http://www.oregon.gov/DOR/PTD) and click on "Grapevine Newsletter" under "Current Topics."

# On the Road Again....

By PAT YOUNG, SECTION MANAGER, VALUATION SECTION

In my role as a section manager in the Property Tax Division, I sometimes feel secluded in the five-story nondescript gray concrete edifice called the Revenue Building - out of touch with the events and people in the 36 counties with whom we partner. So when the division administrator suggests taking a multi-day trip to visit several counties I feel like I've been offered a treat and a special chance to see what's going on in the "real world."

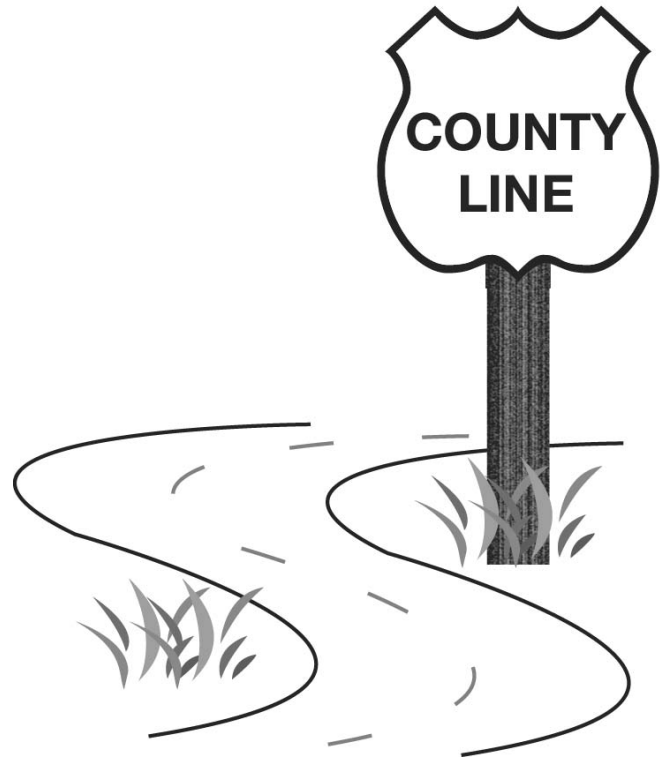
Shortly after Karen Gregory came on board as our division administrator, she decided that she wanted to personally visit all the counties and meet with the assessors, their staff, and others. As I recall, her goal was to complete the visits within her first six months. With that objective in mind, Karen and her administrative assistant, Barb Mitchell, designed the first sojourn, which called for visiting twelve counties in four days. Isabel Joslen was scheduled to accompany Karen on the trip but conflicts arose and I offered to travel in Isabel's place.

I wasn't sure what to expect from traveling with Karen. For the last few years, our long distance county visits were made together by the three section managers and former PTD administrator Randy Evers. The four of us would pile into a large state sedan and hit the road - it was a great chance for group discussions, doing division planning and, of course, collectively meeting with the assessors. We each knew what to expect from one another and traveling together was comfortable and predictable.

Karen made the decision to travel with only one of us for these initial visitations. It did make sense that the three section managers would split the state up into thirds and not all be away from the division at one time. But it was certainly a different format and, frankly, I was a bit concerned about what there would be to talk about as the miles unfolded and we traveled from county to county.

On an early Monday morning in March, Karen and I climbed into a department Jeep Cherokee and headed north on I-5 and then east to our first stop in Hood River. I quickly discovered that Karen is a great conversationalist and has an inquisitive mind. I'm not certain, but I think she had rehearsed a list of questions that were designed to extract every bit of information I had about the Valuation section and Property Tax Division. It seemed like we had arrived at Sandi Berry's office in no time at all and I had managed to talk the entire way.

Our visit with Sandi was great and then we continued on our Day One trek by visiting Tim Lynn in Wasco County, followed by Dick Stradley (and his world-famous brownies) in Sherman County, and finally touching down in Gilliam County for a late afternoon visit



with Pat Shaw. As we checked into the Condon Hotel, we saw two familiar faces in the dining room. Ross Turney (Bend Field Office) and Bruce Tindall (Salem Main) were doing some work in the area and decided to stay in Condon for the evening as well. That evening during dinner, Karen and I were looking back on the day and it occurred to me then that she is a fantastic listener and note-taker with a knack for details. She was full of new information and was interested in putting it all in context and perspective. We parted company that evening with Karen reminding me that she expected me to join her for her morning walk at 6 a.m.

In my way of thinking, the mornings in central and eastern Oregon are unparalleled in their beauty, and so it wasn't hard for me to wake up and join Karen on her very brisk and businesslike course around downtown Condon. I'm not certain whether Karen slept the night before because she was chock full of new questions about property tax administration, the counties we had visited and the counties ahead. By the end of 45 minutes, I was ready for a break both physically and mentally!

Day Two found us stopping in Wheeler County to visit Don Cossitt. We ran into Bruce and Ross who were already deep into a project in Don's office. From Fossil, we drove on to Grant County to check in with Lane Burton (and of course his dog Brock). After leaving Lane we discovered that we had really underestimated the time it would take to get from Canyon City to Vale

*ROAD continued on page 10*

# Karen's Korner

By KAREN GREGORY, PROPERTY TAX DIVISION ADMINISTRATOR



## Looking Back: The First Four Months

As I write my first Korner article, I look back on the last four months, which were my first at the Department of Revenue, and would like to share my first impressions. The people who work at the Department are incredibly friendly and they really work to make the new members of the Revenue family feel welcome and included. There has been the typical hazing of “the new kid on the block” by my peers but I keep reminding them that pay-back will come when they least expect it.

The staff in the Property Tax Division is the most professional, responsible, creative, and fun group of people I’ve had the honor of working with. We are currently going through the IPR season and the CAFFA grant process; even while the pressure is on, staff create contests to lessen the stress and just to have a great time! The entire division is exceptional and I feel very fortunate to be a part of it.

My first day on the job took me to the Assessors conference in Bend where I met everyone for the first time and tried to understand the issues as they were discussed in various presentations. I must tell you, much of it was Greek to me...but since that day, the staff and assessors have graciously lent their time and knowledge in getting me up to speed. I have a long way to go, but I thank each of you for your help and patience in making my educational transition a success.

I have met with almost all of the assessors in their Counties and have met many of their staff members. What an education!! Every county is different, and while many share a variety of challenges, others have totally separate issues. It has been fascinating to learn of the issues with you where you sit. Bringing back your feedback and making some enhancements as you requested are in the works.

Just a few of the areas we will look at are: enhancing the information on the Web so assessors can pull down documents, forms, manuals, etc; continuing to make our edu-

cational classes available in various parts of the state so county travel will be reduced; looking at approving professional online educational classes so that you can participate when you like; having some of the tech group meetings in areas other than Salem; and getting our ORMAP and cartographic staff a bit more field presence.

There are a few changes we are making internally; Jim Bucholtz will take over as the ATS section manager. Jim has been with the department for more than 20 years and was in valuation prior to his section manager role in timber, cartography and information systems. He will move into the ATS role and provide some needed stability and

leadership in that section. We will probably have a developmental opportunity for one year to fill in behind Jim. At the end of the developmental, we’ll have an open competitive process to permanently fill the position.

Another change is that we are moving the Salem field office staff back to the main building. The meeting room at the Salem field office will still be used for tech meetings and various assessor-related meetings. We understand the Salem field location is convenient and parking is less of a problem. Currently, Rick Schack manages people in both locations. The move eliminates this and since we are adding at least two field staff, some of the Salem field group would need to move in anyway. We have the space in the main office and, logistically, it makes better sense to have the unit together.

Barb Mitchell has moved to the Business Division and we are pleased to have Mary Kintner managing the administrative function in our division.

I will close by saying that while my first few months have been a whirlwind, it is the beginning of a fantastic journey into the realm of property tax. You have all been wonderful to me and I look forward to working closely with all of you in the months and years to come.

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***Every county is different, and while many share a variety of challenges, others have totally separate issues. It has been fascinating to learn of the issues with you where you sit.***

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## ***Changes in the Property Tax Division***

# ***New Valuation Section Appraisers***

The Property Tax Division's valuation section has gone through a lot of changes since the last issue of Grapevine. The most exciting change is that the section has filled 11 appraiser/analyst (AA) positions, including all levels of appraisers from entry level to team leaders. The appraisers are a diverse group, some are new to state service, some come to us from the county assessors' offices, some from private business, and some from other divisions in the agency.

Grapevine asked each of the new appraisers to provide some information about themselves, their past and present work, and interests. Here is a little about valuation's Class of 2003.

### ***Linda Blacklock, AA 4 • Utility Team Leader***



In September 2003, I was promoted to an appraiser/analyst 4 position in valuation. However, I actually started at Revenue on February 15, 1991, as an appraiser/analyst 2. It's hard to believe that I've been here over 13 years - the time has flown! Before coming to Revenue, I worked as a residential appraiser in both Klamath and Linn Counties.

From the time I started here until 1996, I appraised industrial properties. I did appraisals in many different industries—wood, food, and electronics, just to name a few. My favorite part of industrial appraisal work was visiting the plant and doing actual field work. I was always fascinated to see how industrial plants operated. In 1996, I moved to the Utility Team and have been there ever since. Utility appraisal work is very different from industrial appraisal work. For instance, we don't do field work like we do for industrial appraisal. To determine the values for utility properties, I analyze financial and statistical information without ever leaving my desk! I've done appraisals of railroads, airlines, electric companies, gas pipeline companies, and private railcar companies. The work is extremely interesting and challenging; every day is different! In 2000, I had the opportunity to do a work-out-of-class as a co-team leader for the utility team. What started out to be a six month assignment turned in to a year assignment. With my new promotion, I am again co-team leading (with Mike Olson) a great group of utility appraisers!

On a personal note, my husband and I have been married for over 10 years. Between us, we have 3 kids. When I'm not working, I love to travel to warm, sunny places, do aerobics, and I'm certified as a high school dance team competition judge.

### ***Don Brutke, AA 4 • Food Team Leader***



I worked at Lane County as a property appraiser for about eight years. I began my career at the state of Oregon as an appraiser/analyst 3 in November 1997. I started on the food team and then spent several years appraising paper mills on the wood & paper team. In 2003, I promoted to an appraiser/analyst 4 and moved back to be the food team leader.

The food team is a very challenging team to be on right now. This is because some segments of the food industry have struggled in the last few years, but it does appear they are recovering. At the same time, other segments have had excellent growth and have been doing very well.

Non-work related activities I enjoy are NASCAR, fishing, remodeling houses, working with plants, and traveling in our motor home.

### ***Bill Rodriguez, AA 4 • Comp. Team Leader***



I was hired by the department in 1988 as an auditor/appraiser 2. Previous to that I worked in sales and in banking. I have worked in both the utility and industrial programs in the valuation section. I worked as a manager in the business division for one year in a work-out-of-class assignment that was a very good learning experience. The biggest challenge in my current job is litigation.

On the more personal side, I have four kids, two boys and two girls. I coach baseball and have coached soccer, basketball and football. I enjoy spending time with my kids and being there for their games. One of my kids just finished his second year in college and is getting ready to serve as a missionary for the next two years.

I enjoy working with the people in my unit!

### ***Tina Rodriguez, AA 3 • Food Team***

I've had a busy year! I got married in June, bought a house in September, and began working for the state in November. I'm no stranger to the assessment field as I've worked in the assessment and taxation field for many years.

After I graduated from college with a business degree, I began working for 1st Interstate Bank. The bank manager accepted a position as the Umatilla County Treasurer and encouraged me to come to work for him at the county level. In assisting with the preparation and distribution of collected property taxes to taxing districts, I became more and more interested in the assess-

ment field. Within months, I was working full time for the Umatilla County Assessment & Taxation department. While working there, I held many jobs including tax accounting specialist, appraisal technician, and data collector. After five-plus years of service at Umatilla, I accepted a position with Clackamas County Assessment & Taxation. After almost three years with Clackamas County working both as an assessment & taxation clerk II and a registered appraiser II, I accepted my position here at the state as an appraiser analyst III.

I enjoy training my new Rottweiler puppy, playing softball, and traveling. I've found the work in Valuation to be interesting and challenging and look forward to growing as an appraiser and gaining experience.

### **Mark Wilkinson, AA 3 • Comprehensive Team**

I started working here in February 2004, after spending three and a half years as an appraiser with Benton County. Prior to that, I worked in residential fee appraisal for approximately two years.

Working in the Industrial Appraisal Section has been a great challenge so far. The experienced appraisers and other staff have been very helpful, which has made the transition smooth.

Non-work activities I enjoy include spending time with my family, fishing, hunting, camping, outdoor photography, and traveling in the Pacific Northwest.

### **Mike Yeck, AA 3 • Wood & Paper Team**



I have a Bachelor of Science degree in marketing/advertising from California State University of Chico. After five years of working in groceries after high school, I saw the importance of an education and went back to school.

I worked for Home Base during my freshman/sophomore years in college, then received an internship with Meeks Lumber Company (much like Lumberman's) for my Junior/Senior years. After graduation, I took a position with Meeks as a retail and industrial sales manager. My wife and I moved to Dallas, Oregon in 1996 where I worked for Praegitzer Industries (now Tyco International) as an account manager (salesman). In 2000, I came to work for DOR as a revenue agent. I worked in a developmental position in the Property Tax Division for a year. I liked it so much that I took the appraisal exam and began full time in November of 2003 on the wood and paper team.

The learning curve in Property Tax is very steep. In addition to learning how to process tax returns, everything about the industry is new. I have to learn the wood industry as a whole, along with each company and its personality. I have to familiarize myself with many different types of buildings and equipment and how they relate to value. It isn't as easy as it sounds, but PTD has been a great place to learn. As Kathy Barnett says, appraisers love to "practice their opinions."

## **ACLB Accepts DOR Appraisal Courses**

Oregon's Appraiser Certification and Licensure Board, the supervisory authority for independent real estate appraisal professionals in the state, has announced it will now accept Department of Revenue "appraisal courses" for continuing education credit purposes.

The following notification is reprinted with ACLB permission from the spring 2004 edition of the ACLB newsletter, "The Oregon Appraiser."

### **Department of Revenue CE**

"In years past the Board has not accepted continuing education appraisal courses for the Department of Revenue. The Board has reconsidered its position on this issue and will now accept these courses provided that their content satisfies the administrative rule requirements for continuing education approval.

"Note: This change occurred because several appraisers expressed their concern and requested that the Board reconsider its position. If you have requests or concerns, the Board encourages you to bring them to its attention by contacting the Administrator in writing or by e-mail."

The ACLB newsletter is available on-line at: [www.oregonaclb.org/pubs.lasso](http://www.oregonaclb.org/pubs.lasso).

Outside of work, I am a family guy. My wife, my son, and I are very involved in local activities. We are all in martial arts, I coach baseball, my son is a Cub Scout, and I am on the committee that governs our pack. I also find time to elk hunt, fish, and camp.

### **Naomi Yother, AA 3 • Comprehensive Team**

I have been here since November 2003. Prior to working in this office, I worked as a residential appraiser for the county, mostly in Northern California, but also for a short time in Southern California. I also lived in Hawaii for about 3 years where I worked for a residential fee appraiser and also for the State of Hawaii as a claims examiner for the unemployment office. On my second day of work, 9/11 happened; Hawaii's tourism industry was very much affected.

**APPRAISERS** continued on page 6

Like Hawaii, I have found that Oregon is very beautiful with a landscape that is very green and also wet. In my off hours, I like to draw nature and animals, which goes along with my love of hiking. And I like to read horror novels (one of my favorites is Stephen King).

My work here has been a nice challenge, transitioning from residential to industrial appraising, learning all about industrial appraisal, IPRs (Industrial Property Returns), and machinery and equipment. There is so much more to learn, and I look forward to it.

***Kathryn Barnett, AA 2 • Wood & Paper Team***

My career at the department started in 2000 in OAA (Other Agency Accounts) support. Four months after I started, I promoted to a revenue agent. During the time I worked in OAA, I accepted the opportunity to assist the valuation section processing IPRs (Industrial Property Returns) for a season. After that experience, I was determined to be a part of the Property Tax team. I spent the next two years developing my knowledge and skills. I promoted within the agency to the Payroll Tax unit where I became the magistrate liaison. During this time, I acquired the education and experience I needed to move over permanently to the valuation section in November 2003 as an appraiser analyst.

***Michael Saladino, AA 2 • Food Team***

One score and nine years ago, in an overcrowded maternity ward at Sukumvit Hospital in Bangkok, Thailand, I began my happy life. As the son of a law enforcement officer, I moved frequently. My travels were varied, ranging from the exotic to the mundane. Then I came to Oregon... and knew that I'd come home.

I came armed with a degree in media & theater arts from Montana State University (don't ask). I worked my way through college as a bar/restaurant/casino manager/bartender/waiter/cook/bouncer and was looking desperately for a career that had absolutely nothing to do with food or alcohol. I decided to try my hand in the real estate world and joined an agency in Corvallis where I worked as an associate broker for almost two years. I still felt as if something was lacking. It wasn't until I became an industrial appraiser for the food team in the valuation section of the Department of Revenue that I felt whole again. I guess I'm just meant to work in the food industry.

***Jennifer Scott, AA 2 • Wood & Paper Team***



I was born and raised in Salem, Oregon. I graduated from Oregon State University in June 2003 with a Business Administration degree. During my college days, I took some time off and worked in Florida at Disney World and also lived in Maine for awhile. I really enjoy traveling.

I started at Revenue in August 2003 in the Property Tax Division. I spent two months in Central Support, learning as much as I could about property tax. I then spent a month in the Corporation/Estate Section of the Business Division as a support person. I came back to Property Tax on November 1.

Since returning, I have learned many new things about government, my job, and also about my life and myself. I've had the opportunity to make new friends and to meet a lot of really great people. Becoming an appraiser has been both challenging and rewarding. I've found that being an appraiser can get frustrating at times, but it is never boring and there is always something to ponder.

For the most part, it keeps me pretty busy. I've also had the opportunity to stay in touch with other sections of the agency by being a part of the Dialogue Newsletter Committee, which I enjoy very much.

When I'm not at work, I enjoy watching movies, listening to music, and reading. I also enjoy anything and everything that has to do with racing and NASCAR. I'm a new fan to the sport, but I'm learning lots about it and I love it.

***Kyle Shepherd, AA 2 • Comprehensive Team***

I started working as an appraiser/analyst 2 on November 17, 2003. For the past 17 years, I was a real estate broker, mostly on the residential and commercial side. I also had a 20-year career refereeing basketball games, including the last five years officiating in the Pac-10 Men's Conference, before retiring to spend more time with my family. Yes, I was one of those striped shirt guys that you yelled at on ESPN!

I am enjoying my time here very much. This profession is challenging in all aspects, and that is what I enjoy about it. There is something new to work on every day. It was nice to start work here with a lot of other new people, so we could "get our feet wet" together. Everyone in the section is outstanding to work with, and has helped make the transition an easy one.

I would like to give special thanks to my mentor, Cheri Lyon, and Team Leader, Taraleen Elliott, for all their help and taking the time to answer my endless questions!

My wife and I have been married for 20 years. We have two sons. In my spare time, I coach all their various sports (football, basketball, and baseball) teams. If there is any time left after that, I love to hunt, fish, water ski, snow ski, and play golf with my family and friends.



He played lead guitar and was one of the lead singers in all of the bands he has been in.

"I love to sing but I don't like being stuck behind a microphone all night as the only main singer in a band. In the early eighties, I was in a four piece band called "Voyager" and any one of the four guys could have been a lead singer in their own band. We really liked playing songs that had strong vocal harmonies and many of them were our own originals." In 1983 and 1984, he played in a band called "The Exchange" with Meredith Brooks. She stayed in the music business and went on to become very popular nationally in the late nineties.

Dennis has had other jobs since living in Oregon, working in sales management at both a motorcycle dealer and an automobile dealer. He was also in the lending business at a finance company.

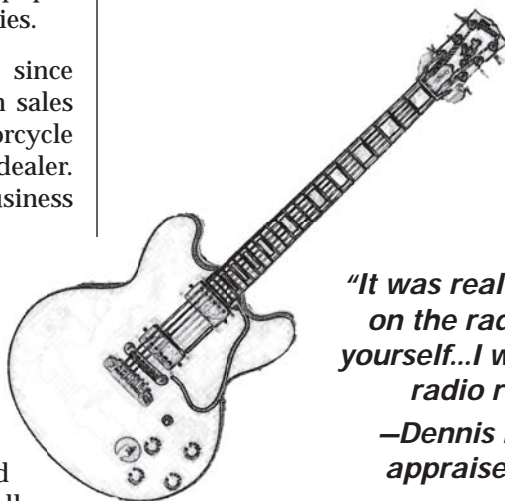
In March of 1988, Dennis made the decision to seek out a career in state government. He said, "It was time for me to find a job that offered greater career path potential and a good retirement plan. I made really good money during my music and sales careers but it was time to start thinking about the golden years."

Dennis' first position with DOR was as a revenue agent 1. "I think my sales and collections experiences from the auto and finance industries gave me the skills to get my foot in the door," he said. The best part of that job was being able to help people who were honestly trying to get their finances and lives back on track.

After six years of working as an in-house agent, he promoted to an out-of-house revenue agent 3, which he worked in for four years. He found this work to be very interesting and challenging. "It's quite an experience to see a taxpayer's expression when you are conducting a seizure

of their vehicle (with the assistance of another agent and a tow truck driver) as a last resort to collect on unpaid taxes."

During that time, he decided to take some appraisal courses at Chemeketa Community College and make a move into the Property Tax Division as an appraiser. "I was able to get one of the four developmental positions that were available at the time. Each of us started in the four different areas of PTD and we were to rotate into a different area after six months. I started in Valuation and never left there as I snagged a permanent appraiser ana-



***"It was really cool to turn on the radio and hear yourself...I was a local AM radio rock star."***

***—Dennis Leckington, appraiser analyst 3***

lyst 2 position...I'm not complaining though."

After two years as an AA2, he promoted to an AA3. He said work as an industrial appraiser was extremely challenging but also rewarding. "I don't know if anyone could ever learn all there is to know in this line of work. There was something new going on each and every day but that's what kept it interesting," he said.

After three years and nine months as an AA3, Dennis accepted a position in the ATS (Assessment and Taxation Services) section as a program representative 2. "I enjoyed the appraisal side of Property Tax, but I wanted to try something new." He said that he

is really enjoying learning about the many facets of the exemptions and personal property programs.

"Another nice thing about my new job is that I didn't have to go very far...my old buddies are just across the floor."

On a different note (no pun intended), Dennis has put his musical talents to good use here at Revenue. He has played his guitar and sung for folks every Christmas since 1988. "I really like and enjoy all of my friends here who have helped me get to where I am. Providing entertainment for them at Christmas is just a little way of giving something back. It also helps me keep my chops up!"

Dennis said he has fun with several different hobbies which include: song writing; wood working; collecting musical instruments; enjoying Allie, his English Bull Terrier

(Spuds MacKenzie/Target dog); traveling with his wife and the pooch to new and familiar places in their motor home; and riding their Vespa. His collection of musical instruments includes

several Native American flutes, many electric and acoustic guitars, various indigenous percussion instruments, a soprano sax, and a few of the above-mentioned Australian didgeridoos. Amazingly enough, Dennis has the talent to play each one of these instruments.

His wife is also musically inclined, as she plays the piano, strums a little guitar, and is learning the harp. "Our house looks like a music store...I wouldn't have it any other way," he proudly says.

Dennis said that he is looking forward to retirement in about three years. He plans to do some recording of his original material, make some CDs, and hit the road into the great unknown in that motor home!

# Field in the Field: "May Day"

By AL GAINES

What a difference a year makes. Last year on May 1 the aircraft-in-distress call seemed appropriate, "MAYDAY! MAYDAY! MAYDAY!" Recall the words, "budget cuts?" How about, "hiring freeze?" The Salem field team had lost Neal Stiffler, the Pendleton field team had lost Frank Kaminski, Bend had lost Gary Wallace and Greg Pierce, and Eugene...well, Eugene was closed!

This year, on the first day of May, flower baskets and Maypole dances come to mind. The field is back! The "unit" is now two units: One managed from Salem by Rick Schack, which also includes the education team and a designated special projects team, as well as the field team. The other unit, managed from Bend by Tom Clemens, includes the field teams in three locations: Bend, Pendleton, and, yes, Eugene.

Most importantly, the unit teams are approaching full staffing levels, three members each. We did lose Deb Mrowka to retirement, but as of May Day, we've filled seven positions, completed the interview process for three positions, and are recruiting for the last vacant position. (The "new hire" announcements are probable before this article is published.) And what a comprehensive and qualified staff we're assembling. Read the following new hire bios and make up your own mind about their experiences and qualifications.

## **Gary Cook, Eugene field office**

I have lived in Oregon since 1964. My wife, my children, and I have all graduated from North Eugene High School. I studied Forestry at OSU, but I ended up getting my BS at U of O in Business Management. I like to see the Beavers win, but for "civil war" I'm a Duck all the way. I have worked for the department for five years this time around, recently transferring from the timber section to assessment and taxation services (ATS). In the early 90s I worked three years as a manager in the department's timber section. I have over 30 years of experience working in timber appraisals and management that includes working for the US Forest Service, Oregon Department of Revenue, private industry, and my own consulting business. As of October 2003, I'm working as an ATS resource for the counties in the southwest corner of the state. I wanted the opportunity to work in a challenging environment, learning new skills. In my life away from work I like to travel and do a little golfing, fishing, and boating.



## **Frank Lassen, Pendleton field office**

I have worked in the lumber industry in almost every position, from purchasing timberland to head sawyer, to carpenter, to... I attended Portland and Umpqua Community Colleges, studying appraisal and electronics; the fun stuff! Duane Ely, Hood River County, was my mentor. I have worked for Coos and Josephine counties in the chief appraiser position. When the opportunity to work in Tom Clemens' field unit opened, I applied and was awarded the position, starting November 2003. I will grow in this position due to the diversity of the job and the knowledge base of my co-workers. I know most of the assessors in Eastern Oregon - they are great people. I am happy to be able to work with them. I'm looking forward to working with the Pendleton crew and the eastern counties. I like to hunt, ride my horse and spend time outdoors. I've competed in high power rifle and handgun competitions. I enjoy endurance and trail riding. Last year, the Oregon High School Equestrian Team for Illinois Valley High School took up most of my spare time.

## **Carol Judd, Training Specialist, Salem field unit**

I'm a "recycled" appraiser! Prior to starting my training job in December 2003, I worked in DOR's industrial valuation and ratio "central." Early in my career I worked in the Union, Lincoln, and Deschutes county assessor's offices, and the Los Angeles county assessor's office. Mid-career, in Arizona, included state revenue department training, right-of-way appraisal and acquisition, and S&L and fee shop staff appraising. I've completed International Association of Assessing Officers and International Right of Way Association (IRWA) instructor workshops. I've been certified to teach for both professional organizations. I'm a Senior Member designee,

SR/WA, of the IRWA. I have a varied county appraisal and real estate related background (not sales, however) and enjoy sharing my knowledge and experiences. I always learn new things from each class I'm involved with! The latter goes a long way to add pleasure to work. I like to dig in the dirt; coax plants to grow; walks at the beach or most any trail; I like multi-cultural activities including food and travel; I like people!





**Rhonda Wagner, Bend field office**

Before moving to Deschutes County in 1993, I was employed with San Bernardino County as a right of way agent II. My job was to purchase all the private lands surrounding El Mirage Dry Lake Bed. I spent millions of dollars negotiating deals! What fun! Prior to that I was a land use technician II, working with developers, builders, and the public. Most recently, and for the past eleven years, I was an appraiser II working for Deschutes County. My primary assignment was residential appraisal; my territories included Sisters, Black Butte Ranch, city of Redmond, and various areas in Bend. My new job started February 2004 in the Bend Field Unit; I am very delighted to work with such a great team. I have purposely observed the Department of Revenue staff over the years and found they were always professional, courteous, and helpful. I decided that I was at a point in my career that I wanted more, I wanted to grow professionally, and be surrounded with the best staff I could find. I spotted a great office and I went for it! So here I am!

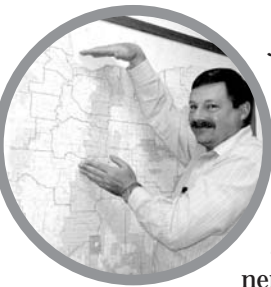


**Fred O'Banion, Bend field office**

I have spent my entire postgraduate career in the field of real estate, specializing in commercial, residential, industrial, health care, and resort properties. I retain the MAI designation of the Appraisal Institute and have served as Hawaii's chapter president. Prior to rejoining the valuation community with the department in March 2004, I served as project director for numerous retail and office developments in Honolulu and Portland, totaling in excess of a million square feet. My appraisal experience includes the valuation of complex real estate while serving as the chief appraiser of First Interstate Mortgage and assistant vice president at Washington Mutual. These experiences will help me in my roll as a communicator of valuation experiences with the various county property tax functions. Returning to the valuation community, where I began my career, is truly exciting. I hope to be a resource that can be relied upon in valuation and assessment procedures. My wife and I reside on our 20-acre ranch and are actively involved in equine activities including training cutting horses and trail riding.



**Jim King, Lead Appraiser, Salem field unit**

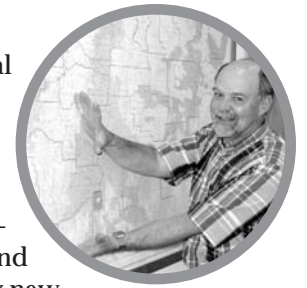


I've been a registered appraiser with the department since October of 1985. I was with the Umatilla County Assessor's Office prior to that. This new position, which I started on April 15, 2004, will allow me to have a little more input and influence into the manner in which we partner with the counties, prioritize work and develop standards for the property tax programs. I'm looking forward to continuing to work with the ten northwest counties to help them solve their problems and to pass along my knowledge to those in both the counties and the department who will replace me and other "old dogs" in a few years. The wide variation of assignments over my career (compliance reviews, developing and putting on training, ratio studies review and assistance, implementing Measure 5 and Measure 50, working with counties to improve their appraisal programs, etc.) has kept the job challenging and interesting. It's the wide variety of assignments, the differences of counties and their programs, and all the people that we work with that makes this a great job! Off the job I enjoy getting away anytime I can and anything outdoors, especially hiking, fishing, and gardening.

**Al Gaines, Lead Appraiser, Eugene field office**

I'm a real estate analyst who has specialized in market and value analysis and income property appraisal. I've been practicing since 1974. I'm an Appraisal Institute member designated as a Senior Real Estate Analyst (SREA) and Senior Residential Appraiser (SRA). I have light industrial, commercial, and residential appraisal experience in Oregon's Willamette Valley region and appraisal review experience nationwide. I've taught and facilitated residential, income property, and professional practice appraisal courses, seminars, and workshop training sessions. Prior to joining the department's field unit, I worked in Benton and Linn counties as the analyst and commercial appraiser. I was also chief

appraiser for Home Federal Savings (Albany, OR). And I've served the private sector as an independent appraiser. My current spare time passion is digital imagery and videography, but I enjoy road trips and home improvement, too. In my new position, which I began on May 1, 2004, I hope to be a good listener and clear communicator. I'd like to become known as a solution facilitator. I certainly won't have all the answers!



**MAY DAY** see page 10

# The Bolt and Bean Counter Golf Tournament

UPDATED BY SHANNE JOHNSON

How do you contribute to the Governor's Food Drive while having a blast on the golf course? You play in the annual Bolt and Bean Golf Tournament.

The emphasis of the "tournament" has always been on having fun, celebrating the end of the industrial property tax return processing season, and raising money to alleviate hunger in Oregon.

The tournament has gradually expanded beyond the Property Tax Division to include many Revenue employees, their spouses and immediate family, retired employees, and former department employees who are still in state service elsewhere.

The tournament has always been self-supporting, but starting four years ago, the Bolt and Bean became a fund raising activity for the Governor's Food Drive. Four hundred dollars was raised and contributed last year.

This year's event takes place on July 23 at Evergreen Golf Course near Mt. Angel. Tee time is 2 p.m., Friday afternoon (on your own time of course).

*ROAD continued from page 2*

where Sharon Clark was waiting for us. We called ahead and Sharon gracefully agreed to stay after hours to meet with us. Although we had covered a fair amount of territory, our day wasn't finished. We completed Day Two by driving to Baker City where we had reservations in a wonderful restored downtown hotel. Over dinner that evening I was once again impressed with Karen's sponge-like ability to retain details and facts about the counties we visited and the people we met.

The third day of the road trip started with another 45-minute power-walk in the crisp morning air of Baker City. Our first stop after breakfast was with the Baker County staff. Allen Phillips wasn't able to join us but he was very well represented by several folks who stepped in and made us feel welcome and provided much information. In LaGrande, we found Patty Gooderham hard at work despite her intention to retire in the months ahead. We were introduced to Ellen Wilhelm who will be following in Patty's shoes. Our day continued with a drive to Enterprise in Wallowa County to visit Gay Fegulia and her staff. We completed our day by driving from Enterprise to Pendleton via the Blue Mountains – what beautiful country!

After the now-customary morning walking regimen (past the Pendleton Roundup facilities on this morning), our final day on the road started with a pleasant visit with Paul Chalmers at the Umatilla County Courthouse. We marked our twelfth and final county visit by driving to Heppner to visit with the Morrow County staff. Greg Sweek was away from the office but his staff welcomed us and capped off the visit with great hospitality.

Our trip home from Heppner provided Karen and me a nice opportunity to compare notes and debrief our visits with the twelve counties. Although I can't speak for Karen, I know I returned to Salem with a strong reaffirmation of the important relationship the state has with its county partners. It really has to do with individual people working together across the miles and counties on similar goals and items of mutual interest. I continue to be impressed with the professionalism, knowledge, and dedication the assessors (and their staffs) have throughout Oregon – from corner to corner and border to border. The longer I work within the state's property tax system, the more respect and appreciation I develop for the difficult and important responsibilities the county assessors have. I'm pretty sure Karen Gregory is coming to the same conclusion!

*MAY DAY continued from page 9*

## Deb Mrowka

And, of course, a fond farewell with best wishes is extended to Deb Mrowka, who retired March 1, 2004.

After a career exceeding 23 years with the department, Deb was caught in one of the PERS dilemmas. For three months she worried about her retirement options, finally being forced to make the retirement decision at her last possible opportunity.

We, of course, wished her the best of the best in her new life. And we know she received many cards and calls from county staffers and assessors, which were greatly appreciated. "Thank them all for me!"

Retirement plans? Well, when you haven't been giving it a lot of thought, it's hard to answer that question. "Family and travel." BON VOYAGE. Thank you, Deb, and good luck!



# Realignment of Revenue Information Technology Staff

By WALLACE ROGERS, INFORMATION TECHNOLOGY MANAGER

Realignment and centralization seem to be hot topics in Salem right now. Effective January 2004, Revenue joined the fray by realigning our IT staff. The Information Technology Services section was formed by combining staff from Property Tax, Information Processing, Personal Tax / Compliance, Business, and the Communication's office. These changes will help us meet the needs of our changing environment.

The objective of the realignment is to:

- increase consistency of service and standards agency wide,
- enhance technical staff interaction, and
- better position Information Technology Services (ITS) to continually improve the level of service we provide to the divisions, their partners, and those they serve.

To meet these objectives, the first step was to change the IT management reporting structure.

Essentially, the division's information technology manager no longer reports to each division, but to the ITS section manager. Four IT managers are the single point of contact or liaison – one for each division. For example, I no longer report to Jim Bucholz, Property Tax Division (PTD) section manager, but I do continue to act as the PTD liaison, attend PTD management meetings, and elevate their needs in ITS discussions.

We have tried to make the transition as transparent as possible. For example, though I now only manage developers; I meet with all IT staff that directly support PTD once a week. We coordinate and jointly respond to our PTD customers' needs. In addition to the PC/Network/Web developers, I now supervise iSeries (AS/400) developers. The outcome will be more integrated solutions to business needs while maintaining existing service levels.

The support requirements and priorities have, for the most part, remained the same. PTD managers have decided upon Service Level Agreement criteria and put into writing the service level PTD has come to count on. Our development staff's work is still prioritized by the PTD Automation Prioritization Committee. The technical staff still sits within the PTD division area to maintain easy access, quick responsiveness, and a good understanding of the division's business needs.

Our IT staff remains committed to providing the Property Tax Division and its partners with exceptional customer service. We have worked hard to make this transition as transparent as possible for the divisions while maintaining our commitment to provide the same or better service and meet the agency's objectives.

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## A New Addition to Cartography

By TOM SULLIVAN, CARTOGRAPHY

The cartography unit of the Property Tax Division recently welcomed Ryan Johnson as a new addition to its team. Ryan began in mid June 2004 as a cartographer 2. He is currently performing taxlotting to assist the unit in preparing assessor maps for Union County.

Prior to working for the cartography unit, Ryan worked for a year and a half with the Oregon Department of Transportation (ODOT) as a geographic information systems (GIS) mapping specialist. His work there involved participating in special mapping projects and maintaining a database providing information on non-state highways. Ryan first worked for ODOT as a temporary employee, and then moved into a two-year limited duration position.

Ryan was raised in Joseph, in northeastern Oregon, on a cattle ranch east of town. Of the Joseph area Ryan states: "I really enjoyed the opportunities for outdoor recreation around Joseph – the opportunities for hiking and swimming were unlimited."

Following graduation from Joseph High school, Ryan attended Blue Mountain Community College in Pendleton, Oregon, and Washington State University in Pullman, to complete general studies. He graduated from the University of Oregon in 2002, earning a Bachelor of Science degree in geography with an emphasis on GIS.

Ryan's interests include geology, basketball, hiking, and scuba diving, a skill for which he gained certification at the University of Oregon. He also enjoys Geo-Caching. Geo-Caching is a pursuit in which the geographical coordinates (i.e. latitude/longitude) for a hidden cache are listed on a website, and the seeker uses a Global Positioning System (GPS) and map reading skills to navigate to the hidden treasure.

Ryan is looking forward to opportunities for learning at cartography. He states: "I am learning the many procedures at cartography and am looking forward to learning the techniques used in high-accuracy mapping."

Please join us in welcoming Ryan aboard!



# County Corner

By SUE POLING, COLUMBIA COUNTY ASSESSOR

Born in 1960, I spent the first 20 years of my life in Brockton, Massachusetts. In October 1980, shortly after getting married, my husband and I packed up everything we could fit into a 1972 Ford Maverick and headed out west. We spent two weeks traveling, stopping along the way to visit and meet family members. As we drove on Highway 101 along the Oregon Coast, we made our final stop in Newport. We lived there for three years before my husband accepted a position as the Columbia County jail manager, and in February 1984, we moved to Saint Helens. We have four sons ranging in age from 15 to 22, and Saint Helens has been an ideal place to raise them. We love the small town atmosphere with all the amenities of the Portland Metro area just 30 miles away.



Sue Poling

Shortly after moving to Saint Helens, I was hired by the Oregon State Health Division. I worked there for three years before Tom Linhares hired me as a clerk typist II in the Columbia County Assessor's Office in January 1988, one year after he first took office as assessor. I moved up the ranks rather quickly, always seeking new and challenging opportunities. I was promoted to assessment clerk in April 1989, appraiser trainee in October 1990, property appraiser I in March 1992, and property appraiser II in July 1993. Then came Measures 47 and 50. My appraisal position was the final position to be cut due to Measure 50 in July 1998. I opted to bump into the chief office deputy position, which, although it was a decrease in salary, gave me the supervisory experience I lacked. In May 1999, I was selected to fill the chief appraiser position left vacant when Roy Long retired.

Through all the turmoil of Measures 47 and 50, I focused on trying to learn as much as I could about Measure 50 and was an active participant in developing the policies and procedures necessary to implement the new laws in Columbia County. Not only was I the "go to" person for computer software problems and advice, I was also becoming the "go to" person for questions regarding Measure 50 exceptions and maximum assessed value changes.

With Tom Linhares' decision to leave in April 2004 for a challenging opportunity to serve as director of the Multnomah County Tax Supervising and Conservation Commission, I was asked if I would complete the remaining three years of his term as Columbia County assessor. With the support of the entire staff and other county departments, I accepted the appointment, and so far, I still have plans to run for the office in the next election. I look forward to all the new challenges ahead as Columbia County assessor and I feel very lucky to have such a wonderful and dedicated staff behind me.

As for life outside of the assessor's office, I love coming home at the end of the day to be greeted by my six beautiful dachshunds all competing for my attention. I got my first dachshund five years ago and fell in love with the breed. My pride and joys are my two cream colored longhair dachshunds. However, all six are quite spoiled. Their unconditional love and devotion can help take my mind off any troubles or difficulties I may have faced during the day. One of my favorite quotes by Roger Caras is, "Dogs are not our whole life, but they make our lives whole."



Sue unwinds at the end of the day with her six dachshunds at her side.

## Small Tract Forestland (STF) Option Workshop/ Training

By BRAD TOMAN, TIMBER UNIT

With the passage of HB 2197 and HB 2188 in 2003 we have been very busy working to bring up the new Small Tract Forestland program. It became evident right away that the department needed to summarize and clarify details of this legislation for its implementation. We began by forming a committee of members recommended by the farm/forest tech group.

Members of the committee included Richard Gilmore, Washington County; Richard Kreitzer, Marion County; Shawn Beaten, Polk County; Gary Wright, and myself with the Department of Revenue. The first meeting was on December 9, 2003. The goal of this committee was to produce a list of questions and concerns about the new program and to formulate training recommendations.

The department presented five sessions around the state from late February to mid March covering the key elements of the STF program.

The agenda covered a brief history of forestland and timber taxation, an introduction to the STF Option program, definitions, qualifications, continued qualifications, responsibilities (applicant, county, and DOR), valuation, disqualification, additional tax, and recently adopted administrative rules.

The Small Tract Forestland Program is now codified into ORS 321.700 through 321.754, 2003 edition.

The application deadline for the STF option was April 1, 2004 for forestland to be placed into this program for tax year 2004/2005. The bulk of the applications are expected this first year. County and Department of Revenue staff will be working together to make this new program work. The next item on the agenda is to update the forestland manual.

# MS Excel Tips and Tricks: IF/CHOOSE

By AL GAINES

Have you ever wished Excel's "IF" function didn't limit you to seven "nestings?" Take, for example, the following "change in market conditions" analysis:

You've analyzed and derived monthly adjustments from a good, useable sales dataset, say 386 of them; with more than 20 sales in each month (that last part added for the "critical" reader's benefit!).

Now you want to apply those monthly adjustments to your sales database, adjusting them to your effective date of value. But you can't write an "IF" function formula for the 12 "tests" required.

You do have a few options, of course. Remember, "There's always more than one right answer." (NOTE: In this example, one of those options is NOT using quarterly adjustments. Refer to the exhibit's tables, do the analysis, and draw your own conclusion. Try comparing the 10th and 11th months' adjusted sale prices.)

You could "manually" adjust the dataset, all 386 of them. Oh, and did I mention you have 32 other datasets requiring similar monthly adjustments? I know, must be a "metro" county. But wait, couldn't this concept apply to other types of data analysis, too?

Other options: You could "Custom AutoFilter" by sale date, write a formula, then copy it down -- 12 times (times 32?). Or, you could use the "CHOOSE" function. Here's how:

"CHOOSE" allows you to select a value associated with up to 29 "index numbers." In this example, the index numbers are months in a year, 1 through 12. "Value1" through "value12" are the adjustments for those months. See the formula below and refer to the accompanying exhibit's columns and rows for the cell references:

```
=CHOOSE(1, $C$5, $C$6, $C$7,
$C$8, $C$9, $C$10, $C$11,
$C$12, $C$13, $C$14, $C$15,
$C$16)
```

The January adjustment factor, 1.04, is the result. Yes, it is a long formula, but it is not complex; do note the use of "absolute" (\$) cell references is required. And you only have to do it once, right? Think about it.

Now wait, that formula only gives us the first month's adjustment. How about the other 11, and calculating the adjusted sale price values? Well, replace the "1" with Excel's "MONTH" function and its appropriate cell reference. Then multiply this multi-function "CHOOSE" formula by reference to the cell containing the sale price to be adjusted. No more manual entry. In this example the formula looks like this:

```
=CHOOSE(MONTH(C19), $C$5,
$C$6, $C$7, $C$8, $C$9, $C$10,
$C$11, $C$12, $C$13, $C$14,
$C$15, $C$16) * B19
```

The resulting adjusted sale price is \$88,263. Copy this formula "down"

"Change" Adjustment Tables					
	Monthly Adjstmt	Quarterly Adjstmt			
1	1.04	1	1.07		
2	1.14	2	1.07		
3	1.03	3	0.96		
4	1.12	4	0.96		
5	1.08	5			
6	1.02	6			
7	0.99	7			
8	0.92	8			
9	0.98	9			
10	0.84	10			
11	1.04	11			
12	1.00	12			

S.Price	S.Date	Adjstd SP	Qtr	Adjstd SP
\$85,000	1/11/03	\$88,263	1	\$90,918
\$82,950	2/12/03	\$94,543	1	\$88,725
\$85,000	3/13/03	\$87,611	1	\$90,918
\$84,000	4/14/03	\$94,152	2	\$90,139
\$80,000	5/15/03	\$86,650	2	\$85,846
\$90,000	6/16/03	\$91,373	2	\$96,577
\$85,000	7/17/03	\$83,849	3	\$81,794
\$87,000	8/18/03	\$79,914	3	\$83,718
\$82,000	9/19/03	\$80,510	3	\$78,907
\$80,000	10/20/03	\$67,077	4	\$76,832
\$90,000	11/21/03	\$93,846	4	\$86,436
\$85,000	12/22/03	\$85,000	4	\$81,634

(try "AutoFill" by double clicking on the black box at the bottom right corner of the formula's cell) and you have adjusted values for all 386 sales.

Now, if you've thought about it, you know that the work you've just completed can be easily reused (via copy, edit, and "repopulate" procedures) for the other 32 datasets. And how about those other possibilities?

## Court Case Corner

By WENDY SANDERSON, ASSISTANT ATTORNEY GENERAL

In **Clark v. DOR, (Clark III)**, the Magistrate Division denied the department's request that the taxpayer, who asserted a frivolous claim, pay the department's attorney fees. On appeal, the Tax Court Judge held that under ORS 20.105, the department was entitled to its attorney fees incurred at both the Magistrate and Regular Divisions. The Judge refrained from holding that the Magistrate Division must award the department its attorney fees when the Magistrate Division holds that the taxpayer's claim is frivolous.



**Deschutes County Courthouse  
Bend, Oregon**

## Comings and Goings

By BARBARA MITCHELL

### New Employees:

Sarah McGovern, student worker  
• Karen Gregory, Property Tax Division administrator • Cynthia Blanco, student worker • Rhonda Wagner, appraiser analyst 3 • Mark Wilkinson, appraiser analyst 3 • Sally Hood, office assistant 2 • Fred O'Banion, appraiser analyst 3 • William Schuette, timber auditor/appraiser 3 • Laurie Grimes, office specialist 1 • Ryan Johnson, cartographer 2

### Resignations:

Joan Hentsch, office assistant 2 • Robert Pinotti, cartographer 3 • Isabel Joslen, PEME ATS Section • Syed Rezvi, appraiser analyst 3

### Retirements:

Debora Mrowka, appraiser analyst 4 • Sue Hicks, program technician 2 • Ed Gerhardus, appraiser analyst 4 • Scott Jackson, PEMD car-

tography • Bob Frey, program representative 2

### Promotions:

Linda Deglow, appraiser analyst 2 to appraiser analyst 3 • Greg Kramer, research to program representative 2 • Alea Albers, student worker to office specialist 1 • Dennis Leckington, appraiser analyst 3 to program representative 2 • David Winegardner, cartographer 2 to cartographer 3 • Kathy Stevens, program representative 2 to program technician 2 • Al Gaines, appraiser analyst 3 to appraiser analyst 4 • Jim King, appraiser analyst 3 to appraiser analyst 4

### Work out of Class:

Donna Morse, cartographer 2 to cartographer 3 • Mary Kintner, ATS office specialist 2 to PTD executive support specialist 1 duration • Mike Allen, cartographer 1 to cartographer 2

## Grapevine

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