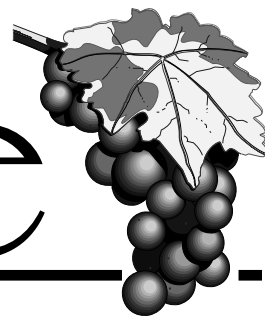


# Grapevine



Fall 2005

Volume 10, Issue 3

## Ratio Studies: "Thanks"

*A special thanks to all of you who played a part in seeing the 2005 Ratio Report reviews through another successful year without too many problems. Your working relationships with the county personnel, hard work, and technical expertise are to be commended. The Property Tax Division is fortunate to have staff so dedicated.*

These were the words that Department of Revenue Property Tax Division's field unit managers Tom Clemens and Rick Schack expressed to their unit field teams when all 36 Assessor's Certified Ratio Study Reports had been reviewed and findings and recommendations had been discussed and documented. Key words in their message are working relationship, technical expertise, and hard work. But the field team members will quickly tell you that their jobs are made much easier by the staff in their counties of responsibility.

"Hard work, technical expertise and working relationships," said Al Gaines, field team leader in Eugene, "those words certainly apply to the data analysts and their county staffs who spend weeks, sometimes months, developing their ratio study."

*Grapevine* asked each of the field team leaders in the four regional field offices to comment.

"The **Pendleton** office," said Don Kirby, "is fortunate to have several county data analysts who have worked analyzing their county sales and creating ratio studies for at least



12 years and a couple with at least 25 years of experience.

"Our goal is to know the county well enough to constructively review the county's ratio report, offer suggestions for improvement, and to recognize the effort that goes into creating a good report. It is expected that we know what is happening in a particular county and how it is impacting sales. We also have a standing offer to work with the county while the report and conclusions are being created. We will also review drafts, offer suggestions and constructive critiques to create a comprehensive report. Working with the counties for several years also creates a level of trust in the report and its findings. We will work with the counties to develop solutions, corrective actions or appraisal methods, if trending alone will not deal with what the market is indicating."

Ross Turney reported that the **Bend** field staff is fortunate to be working with county personnel who are dedicated to quality work for the taxpayers they serve.

**RATIO** Continued on page 4

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

## Field in the Field Construction and Cost Training

Carol and Greg congratulate and thank **Gary Hill**, the Curry County appraiser responsible for arranging the Sebastian Shores tour. The three are standing at the entry to the development. The street name is Vizcaino Court.

Spanish explorer Sebastian Vizcaino sailed within a few miles south of Gold Beach in 1603. He saw a 700-foot high white bluff and named it to honor, not himself, but the saint of the day, Saint Sebastian. The bluff is known today as the Oregon coast's Cape Sebastian.

*More photos on pages 6-7*



## **Brett Juul, Cadastral Information Systems Unit Manager Feature Focus**

By MARTIN EPPERLY, OA2 (CARTOGRAPHER 1 WLA)

Brett Juul is a long-time Willamette Valley resident. He was born in Salem and graduated from Cascade High School in 1982. After high school, Brett spent a couple of years taking business administration classes at Chemeketa Community College and he became very interested in geography. So, Brett transferred to Oregon State University, where he received a Bachelor of Science in geography.

Brett started working for the Department of Revenue in January 1990 in the Cadastral Information Systems Unit (CISU). Things have changed quite a bit during the last 15 years. When he started in CISU, there were only three phones in the entire unit. They were still hand drafting maps on mylar drawing paper and there were so few Computer Aided Drafting (CAD) mapping stations that some employees worked the night shift so that re-mapping projects could be completed. Today, everyone in the unit has a computer, phone, and access to both CAD and Geographic Information Systems (GIS) software. This makes tax-lot data much easier to edit and update. It also allows them to provide a more valuable map product for both public and private uses.

The CISU is here primarily to establish and maintain a uniform standard for assessor maps throughout the state. With the Oregon Map Project (ORMAP) we are able to get more people across the state involved in the tax lot conversion process. This participation will increase the accuracy, utility, and quality of the assessor's map base in Oregon and will benefit all the users of this data.

In July, Brett and co-worker John Prychun attended the International Environmental Systems Research Institute (ESRI) User Conference in San Diego. The Department of Revenue, represented by Brett and John, and Polk County, represented by GIS analyst Laura Gordon, received a Special Achievement in GIS award from ESRI President Jack Dangermond. The award honored everyone from the department and the various counties who contributed to the ORMAP Geodatabase Design project.



**Brett Juul**

## **2005 Bolt and Bean Golf Tournament and Fundraiser**

By SHANNE JOHNSON, APPRAISER  
ANALYST 3

This year, the Bolt and Bean Annual Golf Tournament and Fundraiser, which was sponsored by the Property Tax Division, was held July 15 at the Santiam Golf Club. The tournament organizer, Valuation Appraiser Analyst Mike Buchanan, created new ways to have fun while golfing during this year's tournament. Whether it was putting on the 9th green with a metal cooking spatula or right-handed players driving off the No. 2 tee box with a left-handed driver, almost every hole had a unique gimmick.

The tournament teams were made up of Revenue employees, their family members, and retired employees who took their time to have fun and raise money for the State Employees Food Drive.



Photo courtesy [www.esri.com](http://www.esri.com)

**Photo taken at ESRI conference in San Diego in July.** From left to right: Brett Juul (DOR), Jack Dangermond (President of ESRI), Laura Gordon (Polk County GIS Analyst), and John Prychun (DOR).



# Karen's Korner

By KAREN GREGORY, PROPERTY TAX DIVISION ADMINISTRATOR



## Working Together

The joint Assessor and Tax Collector Conference in August was quite well attended and, in my view, very fruitful. I experienced many spirited and meaningful conversations with various attendees including county assessors, tax collectors and their staff, industry participants, and the Department of Revenue (DOR) staff. These conferences are a great setting for information sharing, idea development, and a good way to catch up on what is happening in all areas of the property tax system.

Thinking about the conference reminds me to express gratitude and appreciation to the leaders, both past and present, who initiated these meeting opportunities.

Dick Stradley, who was Oregon State Association of County Assessors (OSACA) President when I came to the Property Tax Division, put on two wonderful conferences, and he has an office staff of only two people, including himself. Dick certainly delivered beautifully on a next-to-impossible feat!

Marion County Assessor and Tax Collector Doug Ebner and his staff did a dynamite job of organizing the two conferences in 2005. We appreciated the opportunity to work closely with Doug in developing and providing a number of in depth training segments for each meeting.

Ron Northcraft is the new president of OSACA. Congratulations, Ron! I believe that through his leadership, we will have many conversations about new ideas that will move the property tax system forward. A game plan for the next legislative session will emerge from this dialogue. This is a very exciting time to be a part of this property tax system, because we can help to shape the future.

As you know, the next session begins in January 2007, and legislative concepts, which will be introduced by others, need to be fully explored and completed no later than fall of 2006. If DOR needs to develop legislation or a budget that is different than how we operate currently, our deadlines are April 2006 for any legislative concept and around June or July 2006 for budget requests. I hope all of you will participate actively in conversations as they occur.

When he was OSACA President, Dick and DOR Director Elizabeth Harchenko started an initiative in December 2004 to examine the entire property tax system. That

conversation will continue at the Joint Tax Advisory Group meeting in December. Please give some thought to areas of the system that can use some change. I think we all agree that we want to be in the driver's seat on any change to the property tax system. We don't want to be reacting to changes that are developed for us. In order to keep you up to date, the following are some of the areas we will be examining soon:

- A general revision of the centrally assessed statutes. These are very old, somewhat disjointed, and do not address all of the companies and technologies that we have today.
- Low income housing to assure that we are not in a situation where a history of expensive litigation, costing both dollars and time, might repeat itself.
- Rule development for much of the legislation that passed in the 2005-07 session.
- Native American tribal agreements are an ongoing and varied project.
- Timber and Deferral Programs both have a number of initiatives they are developing. We have already asked some of you if another Small Tract Forestland class is necessary.
- Review of existing rules to clarify discrepancies in a number of areas.

As you can see, we have some interesting topics that will come forward for discussion in the next few months. I hope all of you will take advantage of the various avenues that are available to give us feedback.

I am looking forward to visiting with the assessors and tax collectors in your office now that the legislative session has ended. Manager of Assessment and Taxation Jim Bucholz and the Revenue field staff are getting ready to visit you as well. Please feel free to engage us in your thoughts regarding these and any other issues you may have.

I am also very interested to hear how you feel about your relationship with DOR. Are we of help when you need it? Can we do some things better? I really want to know the answer to these questions, so please think about it. I want to hear your true thoughts.

The next year-and-a-half will be busy, exciting, and I believe, very productive. Now it's time to go and see where the dialogue takes us!

# New Residential Cost Factor Book

By JUDI JAMES, RULES AND LEGISLATION

The Department of Revenue recently published a new cost factors manual for assessors to use. The 2005 Cost Factors for Residential Buildings was released in July, and it includes a separate section on Manufactured Structures. These manuals help assessors achieve uniform assessment of property values as required by law.

The Property Tax Division's Kathleen Robinson led a team that updated the manual, including Susan Payne from the Pendleton field office, and Keith Bowman, Deb Mrowka, and Neal Stiffler from the Salem field office. The department's Tom Wheatley, Bruce Tindall, and Mike Woolard completed the team.

The team worked hard to update this manual, which was last published in 1993.

"It was more challenging to gather the information this time. The construction industry has evolved in the years since the books were last published, and it was harder to connect with project developers willing to share cost information," Kathleen said.

Copies of the publication have been distributed to all assessors. It is available online at [www.oregon.gov/DOR/PTD/ptd\\_pubs.shtml](http://www.oregon.gov/DOR/PTD/ptd_pubs.shtml). Hard copies may be ordered by contacting the department's Special Services Section at 503-945-8636. The cost is \$8.

Appraisers, assessors, and other government employees who use the manual are invited to attend continuing education seminars offered around the state by the department. Current seminars are full. You can obtain a seminar schedule, and add your name to a wait list by contacting the Continuing Education Coordinator at 503-945-8276.



## **RATIO** Continued from page 1

"The diversity of the counties in the region of the Bend field office offers a challenge to the reviewers of the ratio studies. From the county with the fewest accounts (Wheeler) to one of the fastest growing in the nation (Deschutes), each county is unique in its makeup of market areas and geography. Understanding the complexities of each market area is essential to the reviewer to offer constructive observations and recommendations to the data analyst or assessor. The team of reviewers in the Bend field have had many contacts with each of the counties during the course of the year to create a level of trust and mutual understanding of the process and forces effecting each report."

From **Eugene**, Al Gaines recalls numerous instances where the county staff has provided valuable assistance to DOR and other counties.

"As the department's ratio tech liaison and meeting facilitator, I've repeatedly requested and received objective, constructive, and sound technical advice from the analysts that I work with. The old saying, "there's more than one right answer" really is true.

"The counties in the Eugene region vary dramatically. For example, Lane (Eugene) has the largest number of accounts, but Douglas (Roseburg) is physically the largest, and Curry (Gold Beach), our smallest county, has its unique location. Coos (Coquille), Benton (Corvallis),

and Linn (Albany), if you think about it, all have their own distinct characteristics. And let's not forget Josephine (Grants Pass) and Jackson (Medford) both experiencing growth trends and economic influences that are taxing (no pun intended) their staffing levels and workload requirements. But what they all share is a committed assessor with a core staff of knowledgeable and dedicated staff."

"**Salem** Field is responsible for oversight of the 10 northwest Oregon counties," said Jim King. "These diverse counties represent about 60 to 65 percent of all tax accounts in the state. For the northwest counties, very large sales volumes and rather large increases in market value levels (10 to 15 percent or more for residential markets) can characterize this year's reports. Land prices increased in most cases at double digit rates. We continued to see significant increases for income producing properties as well. In contrast the rural interior markets in the north coast counties showed little or no increase.

Jim gave the following example of how the field team worked with a county this year: "One of our counties found themselves seriously behind the timeline when the person responsible for the report this year suddenly resigned. I met with the assessor and his staff every Friday during the month of June and July to provide assistance in developing this year's report."

# Nancy Holmes Recognition

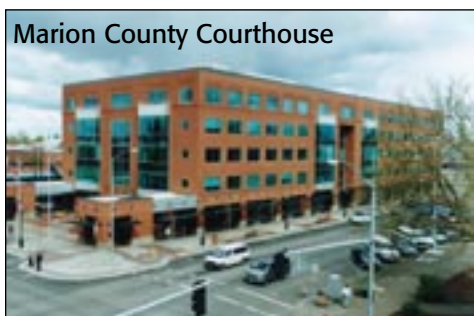


Congratulations and thanks to Nancy Holmes for 38 years of state service as of August 1, 2005. Nancy, we're glad you are a part of the Cadastral Information Systems Unit and the Property Tax Division.

## Word Search

O	R	M	A	P	I	Q	C	F	R
P	C	H	N	I	S	D	I	J	L
Z	H	B	K	J	S	L	N	Q	X
Q	J	B	F	G	C	P	O	Y	T
A	D	V	E	N	T	U	R	E	S
J	K	E	E	W	O	I	T	A	R
S	S	E	C	C	U	S	C	V	B
T	A	X	S	Y	S	T	E	M	N
W	Z	W	M	C	H	L	L	T	U
H	O	F	C	G	C	Q	E	B	B

ADVENTURES	ELECTRONIC	ORMAP
RATIOWEEK	SUCCESS	SYNDI
TAXSYSTEM		



# County Corner

By DOUG EBNER, MARION COUNTY ASSESSOR

*Editor's Note: Marion County Assessor Doug Ebner is the outgoing president of the Oregon Association of County Assessors. When one of the Grapevine editors, Gary Wright, asked Doug to reflect on his term as president, Doug said, "I thought it would be impossible, but I agreed to do so, if incoming president Ron Northcraft would also do one."*



Doug Ebner  
Marion County Assessor

Before I agreed to be president of the assessor's association, I gave it much thought. I took all the advice of the presidents before me. They all said that it was the best thing, or one of the best things, they had done as an assessor. They told me they would always be there for me, if I needed their help. This has been true. Sherman County Assessor Dick Stradley worked with me to give me pointers on hosting a conference and gave me a friendly reminder to always have chocolate available for times of crisis to calm the nerves. When I questioned my ability to put on a conference, I just looked to Dick and his wife Arlone, and the exam-

ple of what a great one they put on. Thanks for your help, Dick.

Douglas County Assessor Ron Northcraft and Deschutes County Assessor Scot Langton were always there to pick up the pieces and to get their feet wet for their future roles. Gilliam County Assessor Pat Shaw and husband John: you just can't say enough good things about these two. They are always there for you at a moment's notice, so thank you from all of us. John, you can always call me, and I will be there to help you, also.

Many of you know the saying, "It takes a whole village to raise a child." I feel the same about the legislature. Revenue's Legislative Liaison John Phillips and Gil Riddell from the Association of Oregon Counties both did a great job this session, and the line staff on the assessor's legislative committee were there to testify when needed, too. Scott, these people will be your best friends. Thank you all.

We also brought the assessor and tax collector offices together to plan the summer conferences. This put us at the table together to make a conference meaningful to both groups, and allowed those that hold positions both as assessor and tax collector to attend the business meetings. We also took a brave step in removing softball and golf from the conference. It will be a compromise to include them next year.

The Department of Revenue is clearly our partner in any conference. Property Tax Division Administrator Karen Gregory has stepped into a totally new role with the department and working with the assessors. Karen landed on her feet pretty well. Thanks, Karen for all your help and support. If you are there for Ron as you were there to support me, we can overcome many obstacles.

For those of you that would like to take a leadership role in the association, it is time to step up to the plate and help Ron. His phone number is 541-440-4417. Many true leaders in property tax will be moving to greener pastures in the next three to four years, leaving a lot of room for others to step up. Make that call now to open a whole new world that you will never forget. It is truly rewarding.

## **Field in the Field:**

# **Construction & Cost Training—a photo montage**

The Department's ATS training team and Curry County's appraisal staff led courses in Construction Technology and Residential Cost Factor Book in Gold Beach the last week of August 2005 that were a model of great planning, organization and education. The department's **Greg Plass**, **Carol Judd**, and **Kathleen Robinson**, developed these classes and Curry County's **Gary Hill**, **Tracy Maurer**, and **Stacy Punch** organized two three hour tours: one with a local developer and the other with local homeowners. The construction class familiarizes participants with building processes, terminology, materials, systems, styles, and quality factors and included a developing community tour complete with detailed explanations by on-site contractors. The cost class provides residential appraisers an in-depth review of the cost approach utilizing the new version of the Cost Factors for Residential Buildings manual. Class participants visited seven homes for quality and cost factor discussion purposes. The following is a photo album showing those activities and facilitators.



**Sebastian Shores** is described as a, "brand new ocean front development with spectacular ocean and coastal views...with direct access to miles of beach." Visible to the south is Cape Sebastian.

Sixteen detached and 20 duplex town homes are under construction at the site. Sizes ranged from 1,500 to 1,750 square feet. A 1,644 square-foot home sold in July for \$490,000.

Centered in the photo is a \$350,000 combination crane and concrete pumping vehicle. Also note the homes under construction in the foreground and read the following photo caption.



**Ed McDaniel**, project construction superintendent, explains to the class the insulating concrete forms (ICF) method used to create the exterior walls of the homes. The ICF system uses interlocking, lightweight polystyrene "blocks" that are filled with steel reinforced concrete.

Ed reports this type of construction incorporates five exterior wall parts into one: structure (stability that "stops extreme wind, heat/cold, and noise"), insulation ("R50 guaranteed"), vapor barrier, and exterior and interior finish material attachment surfaces.



The class observes and prepares to inspect the interior of one of the homes nearing exterior completion. Interior wall construction is conventional wood frame construction. Finish materials, fixtures and mechanical systems are also typical.

Twenty-two class attendees participated in the tour. All were required to wear hard hats on the active construction site. No accidents or injuries were reported, although dark glasses and sunscreen were advisable due to the superb environmental conditions provided by the Curry County assessor's staff.



**Jim Kolen** (left), Curry County assessor, considers the quality class of the project's homes after completing the tour.

Looking on is **Tim Fortner**, the project's co-developer and the tour's escort and question-and-answer man.

The department's **Carol Judd** and **Greg Plass** express thanks to Tim for his detailed explanations and time spent with the class.

**Tracy Maurer** (far right), Curry County appraiser, has already formed her opinion of home quality, but Jim decided to take another look at the ICF walls of the homes still being constructed.



The two classes were completed over three consecutive days. The construction class was first going to noon the second day. The cost class began after the lunch break. In addition to Curry County staff, Coos County staff also attended.

In this photo Revenue's **Kathy Robinson** introduces attendees to the concepts underlying the newly revised cost factor book. The format and class assumptions of the new book have not changed from the old. The actual cost factors have been updated to reflect current economic conditions, construction methods, and materials.



Kathy's presentation was very pertinent, informative, and even entertaining, But the highlight of this class was the tour of Gold Beach area homes. Pictured here is one of those homes, a log house nearing completion.

Curry County's **Tracy Maurer** organized the tour.

The homes visited ranged from a small conventionally constructed house on a city lot to custom-built houses with panoramic hillside or ocean views. The objective of the tour was to view a variety of house types, construction methods, and materials.



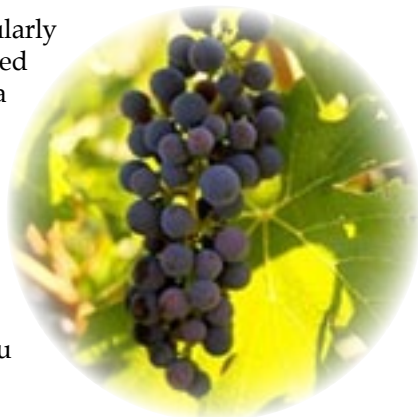
In this photo Curry County's **Stacy Punch**, who assumed responsibility for leading the tour caravan, explains the particulars of the home being evaluated by the class.

After the field work was complete, the class continued with discussions of what they saw and how it related to classifying quality and use of the cost factor book.

Everyone attending expressed their appreciation for the work developing and conducting the classes and the relevancy of the material presented. These classes are being presented across the state, again with the assistance of the host county's staff.

# Tech Group Round Up

More than a dozen tech groups meet regularly on property tax issues. Tech groups are led by a department analyst specializing in a particular aspect of property tax, such as Commercial Property, Farm-For-est Special Assessment, BOPTA, and Industrial or Personal Property Assessment. Topics considered by one tech group are often important to others in the Oregon property tax scene. Grapevine will share that information with you when we hear about it.



## Winery tour

The Personal Property Tech Group, facilitated by Syndi Gates, personal property analyst, met on August 3 and finished its day by touring a Salem area winery. Winemaking, from vineyard to bottle to the cellars of wine connoisseurs, is an Oregon growth industry. Vineyards and wineries own and operate many unique and expensive pieces of machinery and equipment that may be either real or personal property. The tour helped personal and commercial property appraisers from around Oregon to better understand the property used in this industry. You can learn more about the industry and how an appraiser sees it:

“Wine in the West,” information resource on wineries published by the [Capital Press](#).

[Oregon Wine Board](#) features a searchable database of wineries and vineyards.

E-mail [Syndi Gates](#) for a copy of the Tech Group meeting minutes and a CD photo guide of the tour.

## Comings and Goings

By MARY KINTNER, ADMINISTRATION

### New Employees

**Gordon Tiemeyer**, program rep. 2, Finance and Taxation • **Melinda Emerson**, office assistant 2, Central Support • **Mark Kinslow**, section manager, CDOT • **Stephen Lucker**, cartographer 2, CIS Unit • **Kenneth Hill**, cartographer 1, CIS Unit • **Diana Proper**, appraiser analyst 3, Valuation • **Karen Anderson**, appraiser analyst 2, Special Programs • **Heather Pate**, appraiser analyst 2, Valuation

### Resignations

**Belinda Deglow**, appraiser analyst 3, Valuation • **Donna Morse**, cartographer 2, CIS Unit • **Craig**

**Myers**, appraiser analyst 3, Valuation • **Carma Myers**, appraiser analyst 3, Continuing Education • **Bruce Tindall**, appraiser analyst 3, Salem Field • **Gayla Robblee**, manager, Valuation

### Promotions

**Michael Saladino**, appraiser analyst 3, Valuation • **Kyle Shepard**, appraiser analyst 3, Valuation

### WOC Opportunities

**Don Jenkins**, cartographer 3, CIS Unit • **Alea Albers**, administrative specialist 1, Program Services • **Bram Ekstrand**, appraiser analyst 4, Valuation • **Kenneth Hill**, cartographer 2, CIS Unit

## Practice Tip

### Sharing Property Tax Return Information

By SYNDI GATES,  
PERSONAL PROPERTY ANALYST

What should you do when a taxpayer files a Confidential Personal Property Return in the incorrect county?

The easy solution would be to forward the information to the other county. But, if you do, you are violating ORS 308.290(7)(a), which states: “All returns filed under the provisions of this section and ORS 308.525 and 308.810 shall be confidential records of the office in which such returns are filed.” The taxpayer is confident that his or her information will not be disclosed to another person, not even another county assessor. The return should either be returned to the taxpayer, or ask the taxpayer for written permission to forward the return to the appropriate county. For more information on disclosure, see the County Assessment and Taxation Disclosure Manual available online at [www.oregon.gov/DOR/PTD/docs/303-429-02web.pdf](http://www.oregon.gov/DOR/PTD/docs/303-429-02web.pdf)

Grapevine 

Grapevine is published by the  
Oregon Department of Revenue,  
Property Tax Division.

Editorial Board: Martin Epperly; Al Gaines; Judi James; Shanne Johnson; Mary Kintner; Christie Wilson, Lead; Gary Wright.

To be added to the Grapevine mailing list or to submit articles:

e-mail: [grapevine.newsletter@state.or.us](mailto:grapevine.newsletter@state.or.us)  
or, contact us by mail at:  
Oregon Department of Revenue  
Property Tax Division  
955 Center Street NE  
Salem OR 97301-2555

Phone: 503-945-8292  
Fax: 503-945-8737  
TTY: 503-945-8617

In compliance with the Americans With Disabilities Act (ADA), this information is available in alternative formats upon request by calling 503-378-4988.