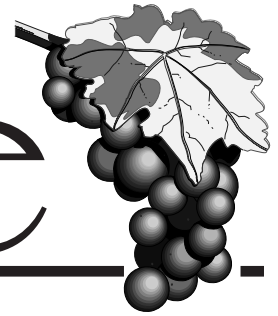


# Grapevine



Spring 2005  
Volume 10, Issue 1

## **Feature Focus—Brad Toman**

By BRAD TOMAN, *TIMBER AUDITOR/APPRaiser 3*

I attended Oregon State University, completing a Bachelor's of Science degree in Forest Management. During two of those summers I worked on a fire suppression crew in Bridge, Oregon, with the Oregon Department of Forestry. The first summer I was a crew member of a hand trailing crew. The second summer I worked as a foreman of the pumper crew. Two other summers I spent employed with the Oregon Department of Forestry as a forester trainee. The work primarily involved timber sale preparation in Tillamook and Mehama.

When I graduated from OSU, I went to work for a large forestry consulting firm. I first worked with a timber cruiser then became a cruiser during my two years with that company. The work involved properties from Concrete, Washington, to Willow Creek, California. It also involved travel throughout Oregon. Some of the field work was under harsh weather conditions, which made me appreciate the office portion of my work.

I started with the Department of Revenue in April 1976 as a property appraiser 2 in the Hillsboro field office.

My primary duties involved inventory of private timber in Yamhill, Washington, and Columbia counties. This work required being on the ground—literally, in the woods—cruising timber to help determine the volume and value of timber for the county tax roll. I



**Brad Toman**

worked outside approximately 80 percent of the year. When timber was harvested under that system, landowners would report the timber volume. I would then process a "depletion" for the tax roll and set up a billing for "additional" tax for the county to collect.

On January 1, 1978, a new severance tax program replaced the tax on standing and growing timber. I have been with the Department of Revenue for the entire life of that program. It was renamed a "privilege tax," and it sunset at the end of 2003.

The Hillsboro office was closed in the fall of 1989. I spent the next five years working out of the Wilsonville field office as a lead worker.

The Property Tax Division portion of that office was moved to Salem in September of 1994. I have been working in Salem since then as a timber auditor/appraiser 3.

The work has remained interesting over the years because of the variety of duties. The job has me in contact with a wide spectrum of people involved in the timber industry and forestland ownership. The work includes appraising land and timber, auditing timber tax returns, and helping taxpayers with a variety of questions and problems.

I have spent most of my work time with western Oregon properties, but I did spend most of a five-year period assisting with valuing standing timber in Eastern Oregon. The opportunity to work in Eastern Oregon was an interesting change.

My work is moving me into more contact with county staff involving a new forestland program and issues around specially assessed forestland. I hope I can live up to the expectations of the county personnel in my shift of duties in this phase of my career.

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

# Field in the Field: Assessment and Taxation Standards Changes

## Focus on Service, Training & Flexibility

By AL GAINES, ATS, APPRAISER ANALYST 4

The Property Tax Division's Assessment and Taxation Standards (ATS) Section has made a recent effort to accomplish Goal 2. Here, I'll focus on the "what and why." If that creates interest, perhaps the "who and how" will make a good sequel.

First, the proviso: The "opinions" expressed herein are mine. They are based on observation and experience, and derived after candid discussions with the ATS managers. This article is not intended to report the opinions of those managers, however.

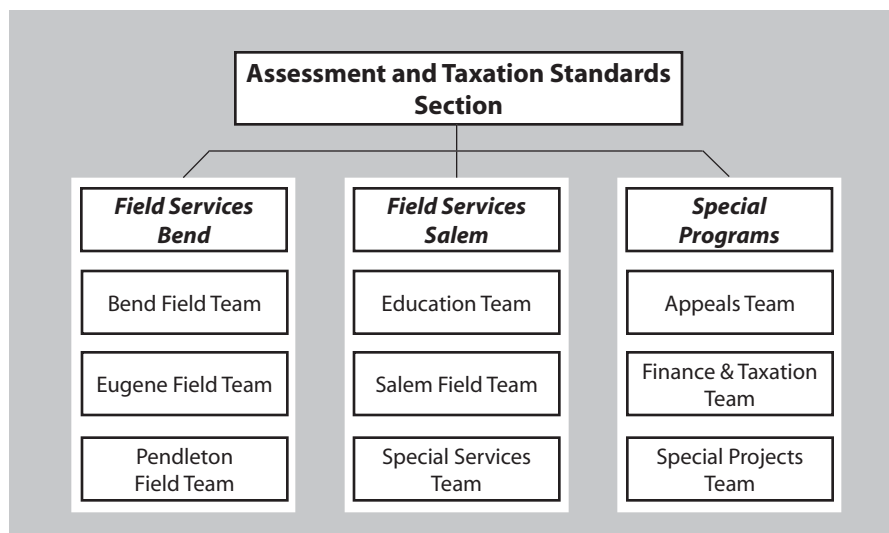
Second, the qualifiers: I am a member of the ATS Section (Eugene field team). I was a member of the PTD Goals Committee, which drafted the division's current goals. I've had reason to work with each ATS team member recently. I do work closely with the county staffs that are ultimately most affected by effectively addressing PTD's Goal 2.

Okay, now study the organizational chart. It was created based on my understanding. This chart, its arrangement, and the labels used illustrate the ATS Section's organizational structure. Note how the section's three units are reported, and consider the "team" concepts within each unit.

### ATS Reorganized

I forgot to mention ATS has just undergone a...I think it's fair to say...significant reorganization. That structure change occurred after much thought had been given to *service, training, and flexibility*—Goal 2.

The change is significant, but in some ways it won't really seem like much of a change at all. Basically, some job functions that were "here" went "there," and, of course, some jobs that were "there" moved over



### Property Tax Division's (PTD) Goal 2:

Promote and enhance the technical development of staff to:

- Support customer needs
- Address staff turnover
- Assure professional growth
- Be regarded as experts

"here." These changes all occurred in the ATS Section units located in Salem. So what's significant?

### Special Services Team

Let's start with what I've called the "Special Services Team." From my "field" perspective a good change has been associating Exemption, Farm/Forest, and Personal Property functions directly with "field services" activities and staff. My thinking is this emphasizes the "team" concept of all our job functions to "support customer needs."

The specialized knowledge of these ATS team members has always been valued, of course, no matter where they were in the organization. Our managers are hoping, however, that

emphasizing the "field" aspect will allow more opportunity for cross training and successor planning, which helps address Goal 2's "professional growth" and "staff turnover" objectives.

Well, if Special Services was the group that "went there," then the group that "moved over here" is what I'm calling the "Special Projects Team."

### Special Projects Team

The manager's concept of a "Special Projects Team" addresses the ATS section's need for flexibility—flexibility to respond to "customer needs," achieve specialized "technical development," and provide "expert assistance" to other ATS team members and program services groups throughout Revenue and state government generally.

For example, one team member is now directly responsible for supporting rules and legislative actions in which the ATS Section is involved. Another I see as a "project manager." This position assumes responsibility for coordinating and facilitating ATS

**CHANGES** see page 5

# Karen's Korner

By KAREN GREGORY, PROPERTY TAX DIVISION ADMINISTRATOR



## Looking Forward: Maintaining Viability

As I wrote this article, it was early February. The department was beginning the budget conversation at the Ways and Means Subcommittee. This year's process for moving budgets was quite different from years past. We were one of the first agencies scheduled so we were prepared to be flexible as the new-process kinks worked themselves out.

Speaking of working out the kinks, we had an all-day assessor meeting on February 22. We discussed many topics, including visioning for the future. This visioning process includes looking at the property tax system over the next five to six years and thinking about what changes may need to occur to maintain its viability.

Why is this analysis important? After all, we have a lot of work to do now, and money and resources are tight. It's hard to think about what *could* happen; we're too busy living with what *is* happening. If we are to keep the system healthy, we must take the time to participate in this analysis. Here's why:

The economy is recovering slowly. Even though our agency may be funded at a level similar to this biennium, the state budget for 2005-2007 will be much tighter than was the 2003-2005 budget. The initial forecast for 2007-2009 is not expected to be much better than 2005-2007. Some economists think Oregon's state and local governments will not feel economic recovery until 2009-2011.

This means that Revenue will likely receive no additional staff and have little, if any, opportunity to provide increased service to support the counties. Fortunately, we have excellent staff who will continue to provide great service and products to counties and to the public.

We realize the counties will also have increased budget and service expectations to address. Counties also will have too little money, and budget cuts may become reality. Delinquent interest dollars are beginning to decline as interest rates climb, so CAFFA grant distribution money will fall off starting in the next fiscal year.

We also anticipate that many of our assessors will join the retirement ranks within the next five years. This means that new assessors will be coming into the system. As always, this brings a mixture of positives and negatives. Positives include new ideas and fresh

approaches to issues. Potential negatives include decisions made without the benefit of experience or historical knowledge.

We've met challenges before, including massive changes to the property tax system, and a lack of dollars to do some of the things we think are important. We have worked in earnest to maintain the integrity of the system and to meet the demands of our various constituencies.

We are at a crossroads and have an opportunity to make a planned, positive impact on the future of Oregon's property tax system. I challenge all of us to do this work now. Each of the 36 county assessors possesses an immeasurable depth of experience. I know each of you cares deeply about the quality of your work and the health of the property tax system. Together, you are the perfect group to take on the challenge—and leave behind a well-structured legacy.

The conversation has started. Associated Oregon Counties (AOC) recently hosted an initial meeting on this topic; there also was a discussion at the Assessor/Tax Collector winter conference, and there was more discussion at the February meeting. By the time this article reaches you in May, I hope the conversation will be well underway. I encourage each of you to look critically at what

we all do in the system. Are there practices we should stop doing, services we should begin providing, things that should be or could be done elsewhere or done better? Are there processes that need streamlining or technology we should acquire to make the system easier to manage? Who will make these changes happen and at what level—county or state? Are we at a stage where some regionalization of the work we do makes sense, rather than preserving 36 separate functions?

These questions are just the tip of the iceberg, and I don't pretend to know all the right questions to ask—but I think you do. Please, actively join the conversation now if you haven't already. Take the time to ask some of the hard questions. The next generation of property tax assessors, collectors, and tax administrators will be thankful you did.

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***We are at a crossroads and have an opportunity to make a planned, positive impact on the future of Oregon's property tax system. I challenge all of us to do this work now.***

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# 73rd Legislative Assembly Meets

By JOHN PHILLIPS, PTD POLICY LIAISON

The opening of the legislative session was a bit dramatic, with one representative resigning his seat; a knife-wielding, distraught individual disrupting the Senate Floor session; and Senator Dukes resigning her seat to accept an appointment.

## Noteworthy Bills (as of 2/1/05)

**HB 2199** moves the vertical housing exemption out of ORS Chapter 285C and places it in ORS Chapter 370. (The vertical housing exemption is an exemption from property tax that encourages mixed-use property along transit routes.) This is a formal statement that the program is technically no longer an economic development tool but a housing tool. Correspondingly, the bill moves agency responsibility to the Department of Housing and Community Services. One key provision of the proposed changes is that land can be added to the exemption if the housing project has a low-income component.

Approximately one-quarter of the bills passed last session by this time have passed so far this session. One bill dealing with a property tax issue has passed both houses. That bill does not have general statewide interest as it only applies to one county.

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**LEGISLATURE** see page 8

## OSACA Conference

By GRANT MERRILL, CDOT, SECTION MANAGER

Members of the Property Tax Division attended the Oregon State Association of County Assessors (OSACA) Mid-Winter conference in Seaside, Oregon, on January 11 and 12. The conference opened with a flag salute with no flag, so they had to ask for volunteers who were wearing red, white, and blue to stand in front and represent the flag. This worked out well and started the conference on a lighter note.

Department of Revenue (DOR) Director Elizabeth Harchenko was our first speaker. She spoke about the relationship between DOR and the counties and strategic planning for our future. Elizabeth also talked about the upcoming legislative session and the state budget issues. We were introduced to the new Executive Director of Association of Oregon Counties (AOC), Mike McArthur. Mike spoke of his philosophy and where he would like the association to go. John Phillips, Property Tax legislative coordinator, and Gil Riddell of AOC

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**OSACA** see page 8

## Court Case Corner

By DOUG ADAIR, ASSISTANT ATTORNEY GENERAL

### **McKee v. Dept. of Revenue and Lincoln Co. Assessor, TC No. 4620**

As part of its opinion in a valuation case involving county-responsibility unimproved farmland, the Tax Court determined that even though the Department of Revenue was not responsible for the original valuation and had tendered defense to the county, the department could not be dismissed as a party because it was the statutory defendant under ORS 305.501(5)(c). The court also ruled that any discretionary award of attorney fees under ORS 305.490 was the responsibility of the department even if it did not participate substantively in the case.

### **Shipsey v. Multnomah Co. Assessor, TC-MD 040700A; Elledge v. Multnomah Co. Assessor, TC-MD 040465B**

Both of these cases involve the plaintiff taxpayer denying the assessor access to the property. In *Elledge*, the county elected not to present a substantial appraisal at trial, and the court found that mass appraisal records did not rebut the taxpayer's evidence. By contrast, the county appraiser in *Shipsey* presented a full trial appraisal using information that included exterior photos of the subject indicating the possibility of additional unreported improvements. These cases illustrate that when taxpayers prevent a property inspection, the county should still perform a trial appraisal with the best evidence available if it wishes to maximize its chances of a favorable decision.



### **Benton County Courthouse by Donna Morse**

Donna Morse is a cartographer 3 with Revenue's Cadastral Information Systems Unit. She has been doing freelance graphic art, including pen and inks, for a number of years.

## Assessor's Job Description Expands

Coos County Assessor Bob Main is doing everything he can to save data in the computer used to store his cartography and GIS data.

A flood caused by a leak in the computer room's air conditioning unit over the Martin Luther King holiday weekend damaged the computer. Fortunately the mainframe computer, which stores all of the county's assessment roll data, was sealed and not affected.

Floods in the basement of the Coos County Courthouse are not new in the soggy county. Employees remember at least three in the last two years. This seems to be the first "inside job," however.



Coos County Assessor Bob Main after the flood.

### Linda Hill, Union County Assessor and Tax Collector

After 14 years as an appraiser, including three years as cartographer, Linda Hill was elected Union County Assessor and Tax Collector in 2004. In 1980, after selling their antiques business, Linda and her family moved to La Grande. They started a new Hill's Antiques & Refinishing, and Linda became a certified appraiser of antiques and collectibles. During this time she also completed her bachelor's degree at Eastern Oregon University. They sold the business in 1989, and Linda went to work as an administrative assistant for the Dean of Student Affairs at Eastern Oregon University. But then in 1990, an appraisal position opened in the Union County Assessor's Office and Linda's love of appraising and background in real estate made this job a natural fit.



Union County Assessor and Tax Collector Linda Hill

### Patty Gooderham, Retired Union County Assessor and Tax Collector

Patty Gooderham has recently retired as Union County Assessor and Tax Collector. The county has been an excellent employer and provided a good career, Patty says, but it was not the career she was anticipating when she began as an assessment clerk in 1972. A graduate of La Grande High School, Patty enrolled in the Good Samaritan School of Nursing. She completed a year of nurses training and married her childhood sweetheart, Mike. In 1972 she was hired by the Union County Assessor, Dick Hartsock.

Six years after Hartsock retired, Patty was appointed assessor when Roy Long left for a different career in 1980. Patty was elected at the next general election and the voters re-elected her every four years since. Approximately five years ago, the county combined tax collection with the assessor's duties, reducing overall staff and creating a more uniform workflow.



Retired Union County Assessor Patty Gooderham

## CHANGES continued from page 2

functions such as the CAFFA grant and ratio study review processes for the ATS managers.

Other Special Projects Team members are involved in some property tax publication revisions, data processing tasks, and policy and legal procedural issues.

These unit members have the flexibility to become involved in a wide variety of unique situational issues and yet are also available to support and assist when, where, and how needed—a great value added for the ATS Section.

### Other Teams

The "Appeals Team" does remain staffed and continues to function as conceived. By my observation, the activities of this function will benefit from and are being commingled with those of the Special Projects Team.

The Finance and Taxation Team remains intact and operating as before. It is currently one member understaffed, as one of its members was selected for the new rules/legislation analyst position.

The Education Team, which moved into the Salem Field Services Unit last year, is now fully staffed and engaged in a full, varied, and challenging training schedule.

And there are still four regional field teams, now fully staffed and functioning as conceived, directly working with and for the 36 county assessors and their staffs. In that regard, if you have questions about the "changes" in the ATS Section, don't hesitate—ask your field services team member or anyone in the ATS Section.

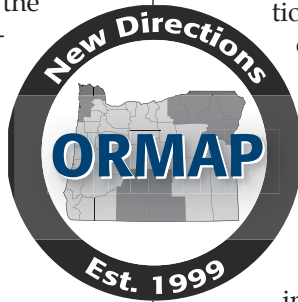
# Technology is Ready for ORMAP 2 Goal

BY WALLY ROGERS, INFORMATION TECHNOLOGY SERVICE DEVELOPMENT MANAGER

The Oregon Map Project (ORMAP) is a joint public and private effort to develop a statewide uniform property tax parcel map that is digital, publicly accessible, and continually maintained. Private and public organizations can use it to answer a variety of geographic-based questions when they combine it with other types of geographic information.

Mapping technology has been evolving for the past 50 years, and in the last 10 the technology has made a significant jump to Geographic Information Systems (GIS). Our Cadastral Information Systems Unit (CISU) in Property Tax is on the forefront of these changes. The benefits of GIS stretch far and wide to include land-use issues, economic development, environmental matters, and emergency management.

GIS allows decision makers to ask, "How does this affect me?" and then understand the answer by combining different types of data, displaying them visually, and analyzing the relationship between the two. For example, if Bonneville Power employees combine GIS data that identify the location of transmission power lines, wetlands, and our property base map, they can determine where their transmission lines cross wetlands and what property lots will be affected. Not only can they view a report, but they can "see" the power lines over the land!



## A Technical Milestone Achieved

The road to completing the statewide uniform property tax parcel map travels through goals. We have just met the second goal, which is a statewide digitized tax-lot map system.

We developed a Web site that displays mapping information using GIS technology. This mapping information comes to Revenue from all of Oregon's 36 counties and our CISU. The Department of Administrative Services' Geospatial Enterprise Office (GEO)—a technical team of cartographers; IT developers; and network, security, and Web administrators—worked to deploy our first Web-based Internet application servers. In addition to Web technology, the team members also learned the ins and outs of how to display geographic data on the Internet.

The team's efforts have been successful. On a typical weekday, the ORMAP site gets 20,000 to 30,000 visits from all over the world. This team of specialists raised the bar and expanded our technical boundaries to help solve the needs of the agency and other public and private entities, and to further our capability to interact with those we serve.

You can visit their good work at [www.ormap.org](http://www.ormap.org).

## Organizing Information Technology – One Year Update

BY STAN McCLAIN, INFORMATION TECHNOLOGY SERVICES, PROGRAM EXECUTIVE MANAGER

Last year at this time, Revenue brought together our information technology operations and staff into one section now known as IT Services. Creating one IT "community" has enhanced our ability to support our agency business plan (and our business partners who wrote it) and manage the agency's technology resources. Other advantages include the ability to increase our capacity for desktop support and back-up capability to ensure minimal system/employee downtime. The reorganization is also helping to promote an agency-wide perspective in how we use IT resources to meet the needs of the department.

### Meeting Customer Needs

The four main functions and services that IT Services provide are:

- Desktop Support (Scot Thomas, manager).
- Network Administration (Amy McLaughlin, manager).
- Central Computing Operations (Ken Magee, manager).
- Application Development (Chris Bupp, Wally Rogers, and Sohng Shin, managers).

IT Services also works closely with the Project Management Office (PMO) to ensure that IT projects are

managed professionally and that we provide quality support for the agency's automated systems.

Finally, IT Services and the PMO administer the agency's IT governance process. The governance model includes:

- The Executive Council, which oversees the governance function, sets policy, and determines what our most significant priorities will be.
- The Business Council, made up of program managers, prioritizes the myriad requests for new applications or enhancements to existing ones.
- The IT Management Council—all IT managers—makes technical policy and platform decisions and is responsible for all policy implementation.
- The Hardware/Software Committee, made up of business partners and staffed by IT professionals, sets agency standards for such things as desktop PCs, operating systems, e-mail solutions, software purchases, and exceptions.

The governance model is designed to involve the business in making decisions that prioritize new development projects and determine where we in IT should be focusing our efforts.



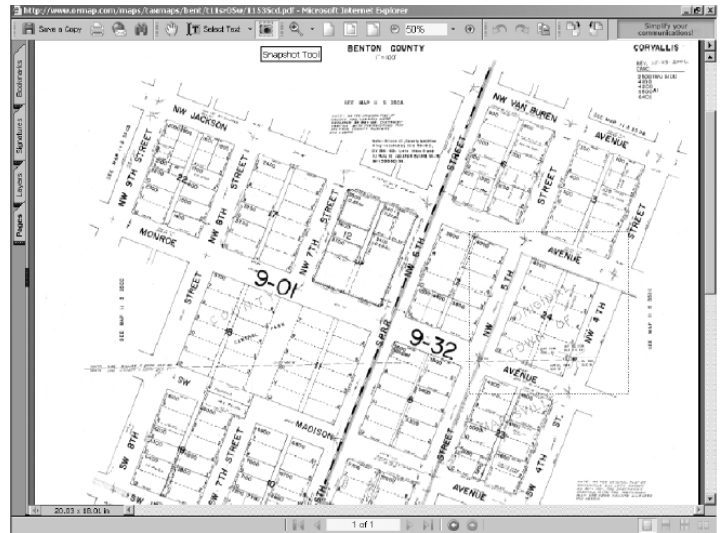
# MS Excel Tips and Tricks: Importing from ORMAP

By AL GAINES, ATS, APPRAISER ANALYST 4

If you want to export an image from the ORMAP Web site ([www.ormap.org](http://www.ormap.org)), MS Windows' "copy and paste" functions don't work. Try this.

1. Open the ORMAP web site and navigate through the screens to locate the desired map image. For this example, I went to Corvallis and found the Benton County courthouse site, specifically township 11S, range 5W, section 35CD, tax lot 4500.
2. On the map's screen, find the "Snapshot Tool" in the toolbar at the top—it's the button that looks like a camera. Left-click this button to turn the "tool" on. (To turn it off, click on the "Hand" button.)
3. With the snapshot tool button turned on, move the cursor to the beginning point of the area to be copied. Notice the cursor has changed to a "cross-hair" look.
4. Hold down the left mouse button and drag the cross-hair cursor to the opposite diagonal corner of the area to be copied. Release the mouse button. There is a "flash," and the defined area is copied to the Windows clipboard. A window with a "completed" message pops up, and the copied area is outlined with a dotted line. Click "OK."
5. Go to your Excel worksheet (or Word document) and "Paste Special" (use "Edit" on the menu toolbar, if not available by right clicking). Select the "Bitmap" default and note the "Results" comment, "...take up a lot of memory and disk space...." Not good, but a Bitmap option is the only one available, so click "okay." The "snapshot" of the ORMAP image appears.
6. Right-click on that image, copy it, and delete it by pressing the delete key on the keyboard.
7. Do the "Paste Special" routine again. This time the bitmap option is not available. Select "Picture (Enhanced Metafile)" and read the "Results" comment. Picture is much "friendlier!" Make your new selection (press "OK") and the image reappears.

Note: The larger the ORMAP image is in Adobe Reader, the better the quality of the copied image. By that I mean it is better to reduce the copied ORMAP image in Excel (or Word) than it is to enlarge that image. An ORMAP image shown in Adobe Reader using the Web site should be scaled to at least 66.67%. The area that is not visible on the screen can be selected by continuing to drag the cross-hair cursor off the screen until the desired destination appears.



Screen print of the "Adobe Reader 6" ORMAP image requested. The toolbar may look different if the "window" is not maximized. The map's scale (size) will also vary depending on the opening "window's" size.



Actual map "snapshot." The larger the original map the better the copied image will appear.

**Tell us what you think  
about Grapevine!**

**Is Grapevine meeting your  
information needs?**

**Let us know.**

**E-mail Karen Gregory at  
[Karen.S.Gregory@state.or.us](mailto:Karen.S.Gregory@state.or.us)  
with comments or  
suggestions. Thanks!**

**Communication**

This session we are using the LINUS legislation tracking system. This system was developed last session but wasn't fully operational. The tracking system gives us near real-time information on each bill. With it we can create numerous ad hoc reports and e-mail these reports to anyone with e-mail.

We have been sending a weekly report to each county assessor and tax collector, which lists all of the bills we have identified as relating

to property tax. The report provides the summary of the bill and indicates any hearings scheduled.

**Contacts:**

John Phillips  
Legislative Liaison  
Property Tax Division  
503-945-8342

Judy James  
ATS Rules & Legislation  
Coordinator  
Property Tax Division  
503-945-8026

**OSACA** Continued from page 4

updated us on the legislative process and how a person should present himself/herself while testifying. After lunch we had a great presentation by political analyst Dr. James Moore. He gave us his views on the current and projected financial situations both locally and nationally.

The following day Doug Holdt, DOR ORMAP coordinator, and I presented an ORMAP update that included where we are now and where we are going in the future. The statewide Geographic Information Systems (GIS) coordinator, Cy Smith of the Department of Administrative Services (DAS), reported on how the ORMAP project will blend with other GIS applications around the state upon completion. That afternoon Kim Dettwyler of DOR's Human Resources Section conducted a training session on "hiring the right person."

While the assessors, chief appraisers, and office deputies were attending the conference in the main room, tax collectors and cartographers were attending their own sessions. Property Tax's own Cadastral Information Systems Unit presented training for cartographers from many counties. We have received feedback that this session was very successful and informative.

In addition to all of the scheduled agenda items, there were many opportunities to network with the assessors and their staff, which is always very beneficial.

**2005 Bolt and Bean  
Golf Tournament and Fundraiser  
July 15, 2005**

**Santiam Golf Club, Stayton**

**A Benefit for the Governor's Food Drive**

Last year's fundraiser raised \$400 for the Governor's Food Drive, with a full slate of people participating (80 golfers making up 20 teams).

**Comings and Goings**

By MARY KINTNER, ADMINISTRATION

**New Employees:**

Jacqueline Bent, office specialist 2, Program Services

**Resignations:**

Ryan Johnson, cartographer 2, CDOT

**Promotions:**

Judi James, program technician 2, Rules and Legislation

**Work out of Class:**

Martin Epperly, cartographer 1, CDOT



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*Editorial Board:* Al Gaines  
Shanne Johnson  
Mary Kintner  
John Phillips  
Tom Sullivan  
Christie Wilson, Lead  
Gary Wright

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

Oregon Department of Revenue  
Property Tax Division  
955 Center Street NE  
Salem OR 97301-2555

or e-mail us at:  
grapevine.newsletter@state.or.us

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

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