

# CURRY COUNTY A&T

Unpermitted  
Improvements

# CARPENTERVILLE RD

- Permitted as a garage, but not permitted to turn into Single Family Dwelling.



# TAXING BREAKDOWN

- **Approximate Build date  
2000**

## Omitted Tax Liability

- **2011-16 – \$7,037.60**
  - Schools - \$3,905.60
  - Other Dist. - \$2,669.40
  - County - \$462.62

## Forgone Taxes

- **2000-10 – \$14,075.20**
  - Schools - \$7,811.20
  - Other Dist. - \$5,338.80
  - County - \$925.24





# HUBBARD CREEK RD

- Single Family dwelling built without any permits.



# TAXING BREAKDOWN

- Approximate Build date  
2000

## Omitted Tax Liability

- **2011-16 – \$4,289.79**
  - Schools - \$2,220.46
  - Other Dist. - \$1,808.51
  - County - \$260.82

## Foregone Taxes

- **2000-10 – \$8,579.58**
  - Schools - \$4,440.92
  - Other Dist. - \$3,617.02
  - County - \$521.64



# GENERAL AG BUILDING

- A general ag building is a type of structure that is being used for agricultural purposes, for example hay storage, or machinery storage for your ag equipment.





# BRIDGEVIEW DRIVE

- Permitted as an ag/farm building; built as a single family dwelling.



# TAXING BREAKDOWN



- **Approximate Build date 2014**
- **Omitted Tax Liability**
  - **2014-16 - \$3,156.78**
    - **Schools - \$2,011.50**
    - **Other Dist. - \$870.82**
    - **County - \$274.46**



# BYRDIES LANE

- Permitted as an ag/farm building; built as a single family dwelling.



# TAXING BREAKDOWN



- **Approximate Build date 2012**
  
- **Omitted Tax Liability**
  - **2012-16 – \$6050.00**
    - **Schools - \$3,673.34**
    - **Other Dist. - \$1,978.74**
    - **County - \$397.70**

# TOTAL ASSESSED VALUE COLLECTED FOR NON-PERMITTED NEW CONSTRUCTION DURING LAST FIVE YEARS

2016	\$2,779,770	Approximately 3,750 (17%) of Curry County's total 22,500 accounts were visited to generate this total non-permitted new construction assessed value increase of \$14.5 million.
2015	\$2,788,330	
2014	\$3,214,010	
2013	\$4,055,050	
2012	\$1,651,420	
<b>Total</b>	<b>\$14,488,580</b>	

At Curry County's average consolidated tax rate of \$8.82/1000 AV, \$14.5 million generates approximately \$128,000 annually in property tax revenues which will increase by 3% each year.

- Schools - \$73,200
- Other Districts - \$46,500
- County - \$8,300
- **Total - \$128,000**

\$14.5 million equals approximately one half of one percent (0.5%) of the total assessed value of Curry County (\$2.837 billion). To extrapolate the 0.5% value increase over the rest of the county (0.005/.17) if we were able to reappraise the entire county on a more timely basis, we would expect an overall value increase of almost three percent (3%). A 3% AV increase would in turn generate a 3% tax revenue increase for the districts.

The 2016-17 total tax levied for all districts was approximately \$25.6 million. A 3% increase would generate \$768,000 (\$25,600,000 X 3%) in additional revenue for districts. Of that amount approximately \$50,000 (\$25,600,000 X 6.52%) would be the county's share; Schools \$440,000; Other districts \$278,000.



**Thank you for your consideration**

**Jim Kolen  
Curry County Assessor/Tax Collector  
541-247-3257  
[kolenj@co.curry.or.us](mailto:kolenj@co.curry.or.us)**

**Schools/State Contribution = \$75,000**

<u>ID</u>	<u>Dist No</u>	<u>District</u>	<u>Tax</u> <u>Amount</u>	<u>Percentage</u>	<u>x 2.43</u> <u>to get 100%</u>	<u>District</u> <u>Contribution</u>
9	50	COUNTY GENERAL	1782577.12	0.066012290000	0.160409865	\$8,023.70
16	651	CITY-PORT ORFORD	522164.94	0.019336780000	0.046988375	\$2,350.36
17	656	CITY-GOLD BEACH	571503.39	0.021163878000	0.051428224	\$2,572.44
18	656L	CITY-GOLD BEACH LOCAL OPTION	59975.76	0.002221019000	0.005397076	\$269.96
20	661	CITY-BROOKINGS	2705887.03	0.100204242000	0.243496308	\$12,179.69
22	701	PORT-PORT ORFORD	226777.78	0.008398021000	0.020407191	\$1,020.77
23	706	PORT-GOLD BEACH	298386.50	0.011049831000	0.026851089	\$1,343.09
24	711	PORT-BROOKINGS	236149.80	0.008745084000	0.021250554	\$1,062.95
25	731	CEM.-LANGLOIS	8577.50	0.000317641000	0.000771868	\$38.61
26	732	CEM.-PORT ORFORD	12253.18	0.000453759000	0.001102634	\$55.15
27	733	CEM.-ROGUE RIVER	53494.63	0.001981010000	0.004813854	\$240.79
28	734	CEM.-PISTOL RIVER	7507.56	0.000278019000	0.000675586	\$33.79
29	735	CEM.-SOUTH CURRY	66089.45	0.002447421000	0.005947233	\$297.48
30	751	FIRE-G B-WEDD	173652.38	0.006430684000	0.015626562	\$781.64
31	752	FIRE-CDR VL-N BANK	23602.93	0.000874062000	0.002123971	\$106.24
32	753	FIRE-CAPE FERRELO	78431.93	0.002904486000	0.007057901	\$353.04
33	754	FIRE-WINCHUCK	38990.88	0.001443908000	0.003508696	\$175.50
34	755	FIRE-UPPER CHETCO	17523.96	0.000648946000	0.001576939	\$78.88
35	756	FIRE-HARBOR	122716.01	0.004544412000	0.011042921	\$552.37
36	757	FIRE-BROOKINGS RFD	58224.91	0.002156181000	0.00523952	\$262.08
37	758	FIRE-PISTOL RIVER	42000.61	0.001555364000	0.003779535	\$189.05
39	761	FIRE-OPHIR	74659.25	0.002764777000	0.006718408	\$336.05
40	762	FIRE-LANGLOIS	84001.42	0.003110735000	0.007559086	\$378.11
41	763	FIRE-PORT ORFORD	103873.26	0.003846628000	0.009347306	\$467.55
42	764	FIRE-SIXES	52001.31	0.001925709000	0.004679473	\$234.07
43	771	SAN.-WEDDERBURN	50543.62	0.001871728000	0.004548299	\$227.51
48	784	WATER-LANGLOIS	21711.02	0.000804001000	0.001953722	\$97.73
49	792	HEALTH-CURRY	753467.29	0.027902354000	0.06780272	\$3,391.49
50	792B	HEALTH-CURRY BOND	600196.02	0.022226423000	0.054010208	\$2,701.59
51	794	LIB.-AGNESS	19527.73	0.000723150000	0.001757255	\$87.90
52	795	LIB.-LANGLOIS	77717.87	0.002878043000	0.006993644	\$349.82
53	796	LIB.-PORT ORFORD	135164.57	0.005005406000	0.012163137	\$608.40
54	797	LIB.-CURRY	444942.68	0.016477090000	0.040039329	\$2,002.77
55	798	LIB.-CHETCO	600214.00	0.022227088000	0.054011824	\$2,701.67
57	802	CC 4-H & EXTENSN	301508.48	0.011165443000	0.027132026	\$1,357.14
58	811	ROAD-MOUNTAIN DR	30002.02	0.001111033000	0.00269981	\$135.04
83	029	MFG COMMUNITY RSRC FEE	16036.60	0.000593866000	0.001443094	\$72.18
84	032	HARBOR SANITARY S A	7.00	0.000000259000	6.2937E-07	\$0.03
85	034	WEDDERBURN SANITARY DIST	7797.46	0.000288755000	0.000701675	\$35.10
86	656PA	GOLD BEACH URBAN RENEWAL PLAN	33758.19	0.001250131000	0.003037818	\$151.95
87	661PA	BROOKINGS URBAN RENEWAL PLAN	595145.71	0.022039399000	0.05355574	\$2,678.86
<b>ADJUSTED TOTALS:</b>			<b>11108763.75</b>	<b>0.411379056000</b>	<b>0.999651106</b>	<b>\$50,002.55</b>

2.430848108 = 1 divided by .411379056 (The adjusted total to find the mutiplier to get 100%)

\$125,000.00 Total Estimated Cost

\$75,000.00 = 60% from Schools/State Contribution

\$50,000.00 = 40% from Non-School Districts



# CURRY COUNTY ASSESSOR/TAX COLLECTOR

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GOLD BEACH, OREGON 97444  
1-800-242-7601

**Jim Kolen**  
Assessor/Tax Collector

**Phone (541) 247-3257**

MACK ARCH ON THE CURRY COAST

May 15, 2018

To: Curry County Budget Committee  
From: Curry County Assessor, Jim Kolen

Re: Curry County Pilot Project

Curry County is one of Oregon's financially strapped counties that has drastically reduced its funding of the Assessment and Tax Collection (A&T) functions. The Oregon Department of Revenue (DOR) has been concerned with the level of funding provided for A&T in Curry County stating in a letter dated June 15, 2017: "We recognize the significant financial challenges facing the county and the difficult choices that must be made. The assessment and taxation program remains at risk in virtually all functional areas due to low staffing levels. We will approve the county's participation in the 2017-18 CAFFA grant, based on discussions with the assessor that the county meets the minimum level of adequacy for the current fiscal year. We will continue to monitor the program over the course of the year in order to confirm adequacy in maintaining mandated functions."

Due to inadequate appraisal resource Curry County has been able to raise only a minimal maintenance reappraisal effort (reappraisal). Reappraisal is a tool used in the discovery of changes that occur on property. The other tool is building permits. Curry County is currently conducting reappraisal at a pace that will completely cover the county on a 16 to 17 year cycle. If approved, the Pilot will provide \$125,000 to fund 1.50 FTEs in additional resource that will reduce the reappraisal cycle to 6 to 8 years. The resource will help us to clean up our data and increase our confidence in the overall assessment roll.

Since 2012 Curry County has been tracking changes (such as new homes, garages, outbuildings, decks and paving), discovered during reappraisal, that have taken place without building permits. Once discovered these No Permit/Omitted property value changes are added to the tax roll and generate additional property tax for the districts which remains on the roll and increases by approximately 3% every year thereafter.

I have enclosed a copy of data generated during a recent partial reappraisal within the boundary of the City of Gold Beach. To date this office has reappraised approximately 800 (46%) of the 1736 taxable accounts within the City. These efforts have netted \$2,228,010 in No Permit/Omitted assessed (taxable) values. The \$2.228 million increase in AV will generate over \$25,000 in new property tax for the districts that have area wholly or partially within the boundaries of the City.

At \$25,000 this partial effort raises 20% (\$25,000/\$125,000) of the total request of the state and districts from approximately 4% (800/20,000) of the taxable accounts in the county. To extrapolate this data the Pilot might be expected to raise \$625,000 per year in additional tax, after a full reappraisal cycle, or five times the cost of the pilot every year thereafter. Please see the enclosed spreadsheet, you will see that the tax raised from the No Permit/Omitted property in just 46% of the accounts in the City of Gold Beach is already raising almost twice the contribution that would be asked of the City for the Pilot. The other districts listed have a great deal of territory outside the City's boundaries that will also be drawn from when those areas are reappraised.

School districts receive almost 60% of the total property tax collected in Curry County. An increase in dollars collected locally means the State saves an equal amount that does not have to be paid through the state school funding formula. After 6 or 7 years the State might be expected to save as much as \$405,000 (\$675,000 x .60) from the Pilot.

Please let me know if I can provide additional clarification.



<u>DISTRICT</u>	<u>Tax Rate per \$1000</u>	<u>TAX AMOUNT RAISED* @ \$2,228,010.00 AV</u>	<u>Non-School District Pilot Project Cost</u>
SCHOOL CC 1	3.8636	\$8,608.10	
ESD	0.4372	\$974.08	
SWOCC	0.6922	\$1,542.22	
SCHOOL CC 1 BOND	0.4593	<u>\$1,023.32</u>	
<b><i>Education Sub Total</i></b>		<b><i>\$12,147.72</i></b>	
CITY-GOLD BEACH	2.3041	\$5,133.53	\$2,572.44
CITY-GOLD BEACH LOCAL OPTION	0.2418	\$538.73	\$269.96
GOLD BEACH URBAN RENEWAL	0.1361	\$303.23	\$151.95
PORT-GOLD BEACH	0.4076	\$908.13	\$1,343.09
CEM.-ROGUE RIVER	0.0762	\$169.77	\$240.79
HEALTH-CURRY	0.7324	\$1,631.79	\$3,391.49
LIB.-CURRY	0.6519	\$1,452.43	\$2,002.77
CC 4-H & EXTENSN	0.1008	\$224.58	\$1,357.14
COUNTY GENERAL	0.5914	\$1,317.64	\$8,023.70
HEALTH-CURRY BOND	0.5895	\$1,313.41	\$2,701.59
		<b><i>\$25,140.97</i></b>	\$22,054.92

\*= Tax Rate x \$2,228 (2,228,010/1000)

## **2018-19 ASSESSOR BUDGET - PILOT \***

\*listing of costs associated with Curry County Pilot project.

<b>PERSONAL SERVICES</b>		<b>Total Cost</b>	<b>Cost - Pilo</b>
Appraiser/Analyst II	(new position)	65,096	65,096
Cartographic Tech.	(currently half time position)	53,569	26,785
Overtime		2,500	417
<b>Total Pers. Svcs</b>			<b>92,297</b>
<b>MATERIALS AND SERVICES</b>			
Training		1,750	438
Repair and Maint. Equip.		1,000	188
Software Maint		46,400	5,800
Gen Lib Ins		2,300	431
Prop Ins		500	94
Copying & Printing		3,300	619
Meals and Lodging		2,000	600
Assigned Vehicles		4,500	1,125
Motor Pool		400	200
Vehicle Replacement		20,000	5,000
Postage		1,900	178
Office Supplies		4,000	750
Non-Cap Furniture (computers)		5,000	1,500
other Mat. & Svcs.		1,000	188
Dues & Membership		300	56
Admin.Svcs. Allocations		56,408	10,577
<b>Total Mat. &amp; Svcs.</b>			<b>27,742</b>
<b>ADMINISTRATION</b>			<b>4,961</b>
<b>TOTAL PILOT EXPENDITURE</b>			<b>125,000</b>

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4%