

Chapter 3

Records

Assessors have responsibility for locating, identifying, inventorying, and valuing all property in their counties. The assessor must be able to explain and defend each assessed value. It is essential to maintain accurate records that show the underlying factors and procedures used.

Office records used by assessors and their staffs include many documents, both in hard copy and computerized formats. Some of these records include:

- Property transaction records;
- Property description cards (tax lot cards);
- Journal vouchers for tracking account changes;
- Office or counter maps;
- Appraisal maps;
- Sales cards/sales printouts;
- Sales questionnaires;
- Ownership indexes;
- Appraisal inventory cards;
- Confidential real and personal property returns;
- Exemption files/special assessment files;
- DOR-appraised industrial and centrally assessed property files;
- Real property assessment roll;
- Personal property assessment roll; and
- Administrative records.

Examples and brief descriptions of some types of records used in an assessor's office begin on the following page.

Property Transaction Records

Property transaction records include deeds, contracts, and any other instrument that conveys an interest in real property. These instruments may be documents recorded in the clerk or recorder's office (in home-rule counties, the recorder's office) or they may be provided to the assessor's office by the taxpayer.

A property transaction document usually contains the name(s) of the grantor(s) and grantee(s), type of transaction, a description of property, consideration, encumbrances (such as easements, severed mineral rights, and taxes owed), date of transaction, and the name and address of the party who is to receive the tax statement. Following is an example of a deed.

Example of a Deed

FORM No. 363 - WARRANTY DEED (Tenants by Entirety) - Statutory Form.

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STATE OF OREGON,) ss.
 County of _____)

I certify that the within instrument was received for recording on _____ at _____ o'clock _____ M., and recorded in book/reel/volume No. _____ on page _____ and/or as fee/file/instrument/microfilm/reception No. _____ Records of this County.

Witness my hand and seal of County affixed.

NAME _____ TITLE _____
 By _____, Deputy.

SPACE RESERVED FOR RECORDERS USE

Grantor's Name and Address _____

 Grantor's Name and Address _____
 After recording, return to (Name, Address, Zip) _____

 (and required otherwise, send of tax statements to (Name, Address, Zip) _____

WARRANTY DEED (TENANTS BY ENTIRETY) - STATUTORY FORM
 (INDIVIDUAL OR CORPORATE GRANTOR)

_____, Grantor,
 husband and wife,
 conveys and warrants to _____,
 as tenants by the entirety, Grantees, the following described real property free of encumbrances, except as specifically set forth herein, situated in _____ County, Oregon, to-wit:

(IF SPACE INSUFFICIENT, SEE FORMS 363(2)(B) OR 363(2)(C))

The property is free from all encumbrances except (if none, so state) _____

The true consideration for this conveyance is \$ _____ (Here, comply with the requirements of ORS 93.030.) _____

Dated _____ if a corporate grantor, it has caused its name to be signed and its seal, if any, affixed by an officer or other person duly authorized to do so by order of its board of directors.

THIS INSTRUMENT WILL NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE AND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT THE PERSON ACQUIRING THE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY APPROVED USES AND TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES AS DEFINED IN ORS 30.030.

STATE OF OREGON, County of _____) ss.
 This instrument was acknowledged before me on _____
 by _____
 This instrument was acknowledged before me on _____
 by _____
 as _____
 of _____

Notary Public for Oregon
 My commission expires _____

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Property Description Record

Property description records are commonly referred to as tax lot cards. Information on this record includes:

- Map number;
- Parcel number;
- Special interest numbers;
- Tax code area number;
- A tie to the parent account;
- Legal description;
- Any tax lots that have been cancelled and combined with another tax lot;
- Gross and net acres;
- Deed references (important for history research purposes);
- Geographic Information System (GIS) coordinates; and
- Exceptions for roads, segregations, and easements.

County assessors must set up and maintain a filing system that makes it easy to locate individual property accounts.

The newer, manual tax lot card systems being installed in remapping projects list the property history on the front of the card and have a copy of the latest owner's deed on the back.

If tax lot cards are part of an automated system, they need to contain the same information as the manual tax lot card. Following is an example of a tax lot card.

Journal Vouchers

A journal voucher assures that the various steps necessary in assessment and taxation have been completed. The journal voucher form can either be hard copy or computerized. If the voucher is computer-generated, all information is entered directly into the system, thus eliminating the need for a hard copy. A journal voucher system that uses sequential numbering and is filed numerically makes it easy to locate vouchers. Include all information needed to update the assessment roll:

- Grantor;
- Grantee;
- Affected tax lot(s);
- New account number;
- Deleted accounts;
- Computer reference number;
- Old and new acreage;
- Reason for change;
- Deed reference, including type of deed and date of deed; and
- Check-off list associated with office flow to assure all required functions have been completed.

Following is an example of a journal voucher.

ASSESSOR'S JOURNAL VOUCHER

Harney County

Assessment Years Affected

2001

Check when completed and ready to file.

PRESENT ACCOUNT		Code 7-2	NEW ACCOUNT		Code 7-2
Account No.	Name of Owner		Account No.	Name of Owner	
29 33 32AA 100	Wilson		29 33 1300	Ousley	

LLA to Parcel 1300
LLA to Parcel 1300 of 0.01 Acres.

LLA from Parcel 100
LLA from Parcel 100 of 0.01 Acres.

Class	PRESENT RECORD		NEW RECORD		Class	NEW ACCOUNT		CHANGES TO ROLL	
	Acres	Value	Acres	Value		Acres	Value	Val. Inc.	Val. Decl.
Land	1.60		1.59		Land	\$74.99		0.00	
Improv.					Improv.				
Exemp.					Exemp.				
TOTAL					TOTAL				

Reason for Change	Check	Changes Needed	Check	Completed Initial	PERSONAL PROPERTY			
1. Name Change		1. Counter Map			Class	Present Value	Revised Value	Change to Roll Inc./Decl.
2. Acreage Change		2. Map Tracing	✓	JP	Other Mach. and Equip.			
3. Value Change		3. Tax Lot Card	✓	JP	Furn. Equip. in Coml. Use			
4. Segregation		4. Fly Sheet			TOTAL			
5. Consolidation		5. Appraisal Map			TAX COLLECTOR'S OFFICE			
6. Code Change		6. Soil Class Map			Collector's J.V. No			
7. Omitted Property		7. Index Card Filed			Tax Roll Correct			
8. Double Assessment		8. Sales Data Card			Statement Correct			
9. Clerical Error		9. Appr. Env. (Value)			Remarks:			
10. Cancelled		10. Copy to Appraisal Section						
11. Examination Change		11. Copy to Collector						
12. Per Prop. Value Change		12. New Forms						
13. Per Prop New Account		13. New Tax Roll and Statement to Collector						
14. R/W		14. Assessment Roll						
15. New Map		15.						
16. Non-Contiguous Parcel		16.						
17. L.L. Adj.	✓	17.						
18. Sub./Part. Plat		18.						
19. Other		19.						
					INSTRUMENT RECORD			
					No. 20010193	Date June 19, 2001		
					Type: LLA			
					Sale Price \$0.00			

Prepared By: John Prychun

Date **6/19/2001**

Confirmed: Telephone Mail Counter

150-303-034 (Rev. 1-83) County Form
Oregon Dept. of Revenue

Sales Data Records

Use sales data records to analyze market data for appraisals (ORS 308.232 and ORS 308.233), to measure results against appraisal standards (ORS 308.234 and OAR 150-308.234), and for the annual sales ratio study (ORS 309.200 and OAR 150-309.200). Sales information is taken from recorded instruments, such as deeds and contracts, and documentation like Multiple Listing Service data. This process is known as sales take-off.

The office of the clerk or recorder and the cartography section of the assessor's office identify the properties that have transferred or conveyed whole or partial ownership. In several counties, DOR's cartography section performs the mapping duties under contract with the county.

Written procedures with specific timelines can be developed to show the process of sales information moving quickly from the clerk's office through the cartography section and on to the data analyst. The data analyst needs to ensure that the sales collection, confirmation, and qualification process is current. Following are examples of computerized sales data records.

