

# County/DOR/PROPERTY TAX DIVISION

## LIVE COURSE DESCRIPTIONS

### **Appeals Administration & Roll Corrections (7 credits)**

This one day class covers subjects including: the overall appeals process, DOR supervisory appeals, adjudicated value, December 1 increases, large value appeals, December 31 reductions and stipulations, clerical & other errors, Sq foot errors/MAV correction, omitted property, damaged and destroyed property/proration, damaged and destroyed property/July 1 value, refunds & interest, and statutes – rules and reference sheets.

### **Basic Income (14 credits)**

An introduction to the basic steps and techniques for proper development and analysis of an income approach to value as necessary in appraisals of income producing properties done for assessment purposes. Topics to be covered include rent, vacancy and collection loss studies, operating expense ratios, estimating effective gross income, calculating net income, developing built-up and overall capitalization rates, and the capitalization of income into an indication of value.

### **Exemptions Overview (7 credits)**

Course is a general overview of exemption programs. It also covers which applications should be filed, the type of information that should be filed with the application, how to set up an exemption file and some general procedures for working with the different exemption programs. This class is for County A & T technical staff and others working with exempt property. Counties are welcome to send any of their support staff that could use some training on exemptions.

### **Calculating Maximum Assessed Value (7.5 credits)**

This course provides the historical context of Measure 50, the 1997 referendum that created “maximum assessed value” (MAV) in Oregon. Instruction is provided for the calculation of MAV, and its relationship to real market value (RMV) and assessed value (AV) is examined. Exceptions to the constitutional three percent growth limitation, and how to calculate additions to MAV, are explained. New property and new improvements are examined in relation to general ongoing maintenance and repair, and minor construction. Other exceptions include rezoning, subdivisions and partitions, omitted property, exemption disqualification and lot line adjustments. MAV adjustments for destroyed or damaged property or corrections to MAV are also explained.

### **Exemptions Workshop (7 credits)**

This is an interactive, problem-solving workshop using case studies to examine the requirements and qualification criteria for major exemption programs, including Veterans, Religious, Charitable, etc.

### **Expert Witness (24 credits)**

This course focuses primarily on performance skills as they apply to various appeal defenses. Students are expected to take part in all exercises to pass the course. Expert witness techniques, appeal procedures and documentation are the focus.

### **Farm/Forest 1 (35-40 credits)**

The purpose of this course is to review the DOR Forestland Manual and the Farm Use Manual. This is a basic introductory course for the administration and procedures necessary to process and maintain specially assessed farm and forest property tax accounts. This first course will cover application review, qualification and valuation of Farm/Forest Special Assessed accounts. **Calculator required.**

## **Farm/Forest Special Assessment, Disqualification, and Calc. of Additional Tax (28-32 credits)**

The purpose of this course is to equip the Farm/Forest Appraiser with the knowledge to determine proper disqualification steps for most specially assessed property. Also covered will be how to calculate a potential additional tax as well as proper notification procedures and special provisions. We will have current disqualification letters completed for this class. **Calculator required.**

## **Magistrate Training (12 credits)**

This course will focus on two main objectives:

1. Overview of the Magistrate process and related issues. Includes such topics as timelines, complaints, answers, motions, intervention, case management, negotiation, mediation, exchange, trial, and developing a "decision tree" for Magistrate issues.
2. Persuasion: Tracking an appeal from start to finish through examples and role-play, critical evaluation of complaints, writing answers and motions, negotiating, mediation, trial examination, cross examination, and summation.

Instructors will be attorneys from the Department of Justice.

## **Manufactured Homes Quality Classing (7 credits)**

This class will familiarize residential and manufactured home appraisers with factory-built housing, construction elements, reporting and valuation procedures utilizing the 2004 Cost Factor Book. It will provide a foundation for those with a limited background and a good review for the more experienced as a means of keeping current with changing technologies and marketing. Class will have quality-classing and factor book exercises and may include a walking tour.

## **Overview of Oregon Assessment & Taxation (14 credits)**

This course provides an introduction to Oregon property assessment and taxation. It is a high level overview of the ad valorem property tax system and includes a brief history of property tax in Oregon. Measures 5 and 50, personal property, exemptions, deferrals, farm and forest special assessment, and the appeal process will be discussed. There will be brief summaries on appraisal principles, the three approaches to value and the objectives of mass appraisal which focus on equity and uniformity under the law. Attendees will leave the class with a better understanding of the complexities of Oregon's Assessment and Taxation system.

## **Personal Property I (19.5 credits)**

To provide county and department staff with the necessary statutes, tools and resources to work with the Personal Property program.

## **Personal Property II (13 credits)**

Give students hands on experience of going out to a business to perform a physical inspection of personal property assets by listing all personal property in the business in a non-threatening atmosphere.

## **Procedures of Land Valuation (14 credits)**

This two-day class will focus on the basic knowledge and steps required for successful valuation of land in a mass appraisal environment. The class will introduce the use of legal descriptions, maps, and basic appraisal theory. Five methods of land value analysis will be presented and demonstrated, followed by hands-on exercises. Attendees will learn to identify base lots/parcels and extract their value from the market. Potential adjustments will be tested through analysis of their effects as measured through market sales data. Benchmarking base values and adjustments to aid in communication and to assure uniformity in mass appraisal will be discussed and demonstrated. Instruction on how to acquire and document on-site development (OSD) costs will be presented and exercises extracting their contributory value will be completed. After the analyses are completed, the base value and adjustments will be brought together through the creation of land valuation tables. These tables will be applied in the final exercise to value mock properties.

## **Procedures of Residential Improvement Valuation (14 credits)**

Emphasis is on the valuation of residential improvements in Oregon's mass appraisal environment. There will be a brief review of appraisal principles and theory, basic steps in mass appraisal, sales analysis, and the need for accurate land values. Residential construction basics, building components, house styles, dwelling age, and special features will be presented and discussed. Exercises in quality classing will be completed. Blueprint 2

reading and living area calculations based on plans and field measurements will be addressed. Use of cost factors for residential buildings, manufactured structures, and accessory structures will be covered and demonstrated in exercises. The course will touch on appraisal field techniques, exception values, and will relate methods for valuing remodeled and partially completed structures. Participants will develop local cost modifiers (LCM) and depreciation schedules from sales data. Residential cost factor book, LCM, and depreciation schedules will all be brought together in completion of the final exercise.

**Prove It! (12 credits)**

Whether it's supporting an opinion of real market value or a legal position in Magistrate Court, a logically compelling argument is essential. The problem is that constructing a sound logical structure of reasoning is typically challenging without a clear understanding of logical structure. Fortunately, learning a single logical format that works in any situation overcomes this challenge. With a simple logical template to scaffold the sentences of your reasoning that support your claims, conclusions, or positions, making logical sense to the magistrate is assured. And this logical template is a great way to show the flaws in your opponent's reasoning. This seminar is highly interactive and appropriately paced. And the examples are derived from typical appraisal and basic legal issues that arise in Magistrate court. No prior knowledge or experience is required.

**Setup in Excel (16 credits)**

Students will become familiar with importing data and converting to spreadsheet; formatting; filtering and sorting; formulas; graphing; creating land and depreciation tables; and descriptive statistics for analyzing the data. This class is hands-on and is held in a computer lab.