

**BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON**

**ORDER NO. 14-06-24-01**

**IN THE MATTER OF ASSESSMENT  
AND TAXATION PILOT PROJECT**

**WHEREAS**, assessors in the seven counties of Coos, Curry, Douglas, Jackson, Josephine, Klamath and Lane signed a memorandum of understanding that creates the Southwest Oregon Assessment and Taxation Coalition (SOATC). The purpose of SOATC is to form partnerships that may save money in service delivery, to be more efficient in the delivery of services, to take advantage of economies of scale, and to better serve the public; and

**WHEREAS**, in March 2014, the Oregon State Legislature passed HB 5201, which increases the Department of Administrative Services' budget for a pilot program involving county assessors in the seven counties; and

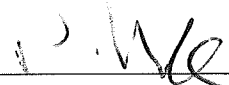
**WHEREAS**, assessors representing the seven counties have agreed that some of the funds available to the region will be used by Lane County to hire appraisal staff who will implement the pilot program, which involves an audit of business personal property tax accounts throughout the seven counties. Lane County will be the host county and any of the seven counties may be borrowing counties; and

**WHEREAS**, the Oregon Department of Administrative Services has agreed to pay Lane County no more than \$251,900.00 for the performance of these services.

**NOW, THEREFORE IT IS HEREBY ORDERED** as follows:

1. That the intergovernmental agreement with the Oregon Department of Administrative Services is approved.
2. That the Lane County Assessor is delegated authority to execute the attached agreement with the Oregon Department of Administrative Services.

**ADOPTED** this 24th day of June, 2014.

  
\_\_\_\_\_  
Pat Farr

Chair, Lane County Board of Commissioners

APPROVED AS TO FORM  
Date 6/26/14 Lane County

\_\_\_\_\_  
OFFICE OF LEGAL COUNSEL

**INTERGOVERNMENTAL AGREEMENT**  
Assessment and Taxation Pilot Project

**THIS INTERGOVERNMENTAL AGREEMENT** (Agreement) is made and entered into by and between the Department of Administrative Services, Office of the Chief Operating Officer (DAS COO) and Lane County.

**RECITALS**

1. ORS 190.010 and the Lane County Home Rule Charter provide that units of local governments may enter into agreements with other units of local government for the performance of any or all functions and activities that a party to the agreements, its officers or agents, have authority to perform.
2. ORS 190.110 provides that a unit of local government or a state agency may enter into agreements with other units of local government or state agencies for the performance of any or all functions and activities that a party to the agreements, its officers or agents, have authority to perform.
3. The purpose of this Agreement is to conduct a three-phase pilot business personal property tax compliance program that involves an audit of business personal property tax accounts throughout the seven counties of Coos, Curry, Douglas, Jackson, Josephine, Klamath and Lane. Lane County will serve as the Host County and any of the seven counties may be a Borrowing County.

**NOW THEREFORE**, the premises being in general as stated in the foregoing recitals, the parties hereto, in consideration of those mutual promises, terms and conditions hereinafter provided, agree as follows:

**I. BACKGROUND**

- A. Assessors in the seven counties of Coos, Curry, Douglas, Jackson, Josephine, Klamath and Lane signed a memorandum of understanding that creates the Southwest Oregon Assessment and Taxation Coalition (SOATC). The purpose of SOATC is to form partnerships that may save money in service delivery, to be more efficient in the delivery of services, to take advantage of economies of scale, and to better serve the public.
- B. In March, 2014, the Oregon State Legislature passed HB 5201, Section 39, which increases the Department of Administrative Services' budget for a pilot program involving county assessors in the seven counties.
- C. Assessors representing the seven counties have agreed that some of the funds available to the region will be used by Lane County to hire appraisal staff who will implement the pilot program, which involves an audit of

business personal property tax accounts throughout the seven counties. Lane County will be designated the Host County to provide the services described herein and in the Statement of Work. All of the seven counties named above are designated Borrowing Counties and may, by separate agreement with Lane County, use the services provided by the Host County as provided herein and as described in the Statement of Work.

D. The pilot program consists of three phases:

- Phase 1 – Audit of business personal property filings and seeking of voluntary compliance
- Phase 2 – Field review of selected individual businesses not in compliance
- Phase 3 - Audit of returns of selected individual businesses

E. After completion of the pilot program, each Borrowing County shall be solely responsible for the assessment and taxation of business personal property accounts identified under Phases 1-3 for each respective county.

F. During (and after the completion of) the pilot project, Lane County shall not be responsible for any Borrowing County's extensions of filing deadlines, assessing penalties for late filing, assessing tax-exempt personal property, clerical errors, omitted property, payment or assessment of taxes, delinquent taxes, seizure and sale, warrants or appeals of identified business personal property.

G. Industrial properties that report on an Industrial Property Return (IPR) or Real Property Return (RPR) are not included in the scope of the pilot project.

H. Real Property (including real property machinery and equipment) identification, assessment, and or taxation are not included in the scope of the pilot project.

I. Tax-exempt personal property under ORS 307.020, 307.190, 307.394, 307.400 and or 801.285 is not included in the scope of the pilot project.

## **II. TERM OF AGREEMENT**

This Agreement is effective when signed by all parties and will expire on September 30, 2015 unless terminated sooner or extended as provided in Sections VI and VII.

## **III. COMPENSATION**

- A. DAS COO shall pay Lane County no more than \$251,900.00 for the performance of all services as set forth in Exhibit A, Statement of Work. Lane County shall invoice DAS COO quarterly for Lane County's Services on an hourly basis and for travel expenses.
- B. DAS COO will reimburse Lane County for travel expenses at the rates specified in the Oregon Accounting Manual as of the date Lane County incurs the travel expenses. Lane County shall travel in the most efficient and cost-effective manner resulting in the best value to DAS COO. Travel must comply with all the requirements specified in this section and must be for official business under this Agreement only. Lane County shall provide receipts for all travel expenses incurred, except meals, for which reimbursement is sought. Lane County shall rent only economy or compact-sized vehicles unless Lane County pays the difference to rent any other type of vehicle.
- C. Lane County shall provide invoices via e-mail to:  
  
E-Mail Address: [bonnie.k.mathews@state.or.us](mailto:bonnie.k.mathews@state.or.us)
- D. Invoices shall include the following:
  - 1) The Agreement number;
  - 2) A detailed description of the services performed, including the name or names of the individuals who performed the services to which the invoice applies, the dates the services were performed, the rate or rates for the Services performed, and the total cost of the services;
  - 3) An itemization and explanation of all expenses for which Lane County claims reimbursement;
  - 4) Total amount due; and
  - 5) Payment address.
- E. DAS COO shall pay Lane County within 30 days from the date the invoice is received.
- F. All payments are subject to ORS 293.462.

#### **IV. FUNDS AVAILABLE AND AUTHORIZED**

DAS COO certifies that it has sufficient funds available and authorized for expenditures to finance the costs of the Agreement and the Statement of Work.

#### **V. STATEMENT OF WORK**

Lane County shall provide the Services as set forth on the Statement of Work attached hereto as Exhibit A and incorporated by reference into this Agreement. DAS COO and Lane County agree that the only services to be provided are those contained in the Statement of Work. Changes to the Statement of Work must be through amendment to this Agreement as provided in Section VII.

## **VI. TERMINATION**

Either party may terminate this Agreement upon written notice to the other party delivered at least 60 days prior to the termination date. Either party may terminate this Agreement immediately upon written notice to the other party if the other party commits a material breach of the Agreement.

DAS COO may terminate this Agreement immediately if DAS COO fails to receive funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow Agency, in the exercise of its reasonable administrative discretion, to meet its payment obligations under this Agreement;

Upon the receipt of notice of termination, the parties shall commence negotiations as to the equitable disposition of the Work Product and payment of any outstanding fees and revenues.

## **VII. AMENDMENTS**

The terms of this Agreement shall not be waived, altered, modified, supplemented or amended, in any manner whatsoever, except by written amendment signed by the parties. The amendment shall be effective as of the date on which every party has signed the amendment and all requisite approvals are obtained.

## **VIII. CONTRIBUTION**

If any third party makes any claim or brings any action, suit or proceeding alleging a tort as now or hereafter defined in ORS 30.260 ("Third Party Claim") against a party (the "Notified Party") with respect to which the other party ("Other Party") may have liability, the Notified Party must promptly notify the Other Party in writing of the Third Party Claim and deliver to the Other Party a copy of the claim, process, and all legal pleadings with respect to the Third Party Claim. Either party is entitled to participate in the defense of a Third Party Claim, and to defend a Third Party Claim with counsel of its own choosing. Receipt by the Other Party of the notice and copies required in this paragraph and meaningful opportunity for the Other Party to participate in the investigation, defense and settlement of the Third Party Claim with counsel of its own choosing are conditions precedent to the Other Party's liability with respect to the Third Party Claim.

With respect to a Third Party Claim for which the State is jointly liable with Lane County or a Borrowing County (or would be if joined in the Third Party Claim ), the State shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by Lane County or the Borrowing County in such proportion as is appropriate to reflect the relative fault of the State on the one hand and of Lane County or the Borrowing County on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of the State on the one hand and of Lane County or the Borrowing County on the other hand shall be determined by reference to, among other things, the parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. The State's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if the State had sole liability in the proceeding.

With respect to a Third Party Claim for which Lane County or a Borrowing County is jointly liable with the State (or would be if joined in the Third Party Claim), Lane County or the Borrowing County shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by the State in such proportion as is appropriate to reflect the relative fault of Lane County or the Borrowing County on the one hand and of the State on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of Lane County or the Borrowing County on the one hand and of the State on the other hand shall be determined by reference to, among other things, the parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. Lane County's or the Borrowing County's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if it had sole liability in the proceeding.

## **IX. MISCELLANEOUS PROVISIONS**

- A. **Waiver.** Failure of either party to enforce any provision of the Agreement does not constitute a waiver or relinquishment of either party of the right to such performance in the future nor of the right to enforce that or any other provision of the Agreement.
- B. **Severability.** If any provision of this Agreement is declared by a court to illegal or in conflict with any law, the validity of the remaining terms and provisions will not be affected; and the rights and obligations of the parties are

to be construed and enforced as if the Agreement did not contain the particular provision held to be invalid.

- C. **Survival.** The provisions of this Agreement with respect to governing law, indemnity, insurance for completed products and operations, warranties, guarantees and, if included in the Agreement, attorney fee provisions and limitations, will survive termination or completion of the Agreement.
- D. **Time is of the Essence.** The parties agree that time is of the essence with respect to the performance of their obligations under this Agreement.
- E. **Compliance with Law.** Lane County shall comply with all federal, state and local laws, regulations, and ordinances applicable to this Agreement or to Lane County's obligations under this Agreement, as those laws, regulations and ordinances may be adopted or amended from time to time, including the rules and regulations related to Federal Tax Information pursuant to IRS Publication 1075.
- F. **Confidentiality,**
1. Each party acknowledges that it and its employees or agents may, in the course of performing its responsibilities under this Agreement, be exposed to or acquire information that is confidential to the other party or the Borrowing Counties. Any and all information of any form obtained by one party or its employees or agents in the performance of this Agreement is confidential information of the other party ("Confidential Information"). The parties shall treat any reports or other documents or items (including software) which result from the use of the Confidential Information by the recipient of such information with respect to confidentiality in the same manner as the Confidential Information. Confidential Information does not include information that (i) is or becomes (other than by disclosure by the party acquiring such information) publicly known or is contained in a publicly available document; (ii) is furnished by the party disclosing such information to others without restrictions similar to those imposed by this Agreement; (iii) is rightfully in the receiving party's possession without the obligation of nondisclosure prior to the time of its disclosure under this Agreement; (iv) is obtained from a source other than the discloser without the obligation of confidentiality, (v) is disclosed with the written consent of the disclosing party, or; (vi) is independently developed by employees or agents of the receiving party who can be shown to have had no access to the Confidential Information.
  2. The recipient of Confidential Information shall hold Confidential Information in strict confidence, using at least the same degree of care that it uses in maintaining the confidentiality of its own Confidential Information, and the recipient shall not copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give or disclose Confidential Information to third parties or use Confidential Information for any purposes whatsoever other than as

contemplated by this Agreement or reasonably related thereto, and to advise each of its employees and contractors of their obligations to keep Confidential Information confidential.

3. Each party shall assist the other in identifying and preventing any unauthorized use or disclosure of any Confidential Information. Without limitation of the foregoing, each party shall advise the other immediately in the event it learns or has reason to believe that any person who has had access to Confidential Information has violated or intends to violate the terms of this Agreement and each party will at its expense cooperate with the other in seeking injunctive or other equitable relief in the name of the other against any such person.

4. Each party agrees that, except as provided in this Agreement or directed by the other, it will not at any time during or after the term of this Agreement disclose, directly or indirectly, any Confidential Information to any person, and that upon termination of this Agreement each party will turn over to the other all documents, papers and other matter in its possession which embody Confidential Information.

5. In the performance of the Agreement, Lane County may have possession or access to documents, records or items that contain "Personal Information" as that term is used in ORS 646A.602(11), including Social Security numbers. Personal Information is a type of Confidential Information that is highly sensitive and subject to additional protection. Therefore, prior to the receipt of, and during the period in which Lane County has possession of or access to, any Personal Information, Lane County shall have in place, a formal written information security program that provides safeguards to protect Personal Information from loss, theft, and disclosure to unauthorized persons, as required by the Oregon Consumer Identity Theft Protection Act, ORS 646A.600-646A.628.

In addition to and without limiting the generality of the above provisions, Lane County shall not breach or permit breach of the security of any Personal Information that is contained in any document, record, compilation of information or other item to which Lane County receives access, possession, custody or control under this Agreement. Lane County shall not disclose, or otherwise permit access of any nature, to any unauthorized person, of any such Personal Information. Lane County shall not use, distribute or dispose of any Personal Information other than expressly permitted by DAS COO, required by applicable law, or required by an order of a tribunal having competent jurisdiction.

Lane County shall report to DAS COO, as promptly as possible, any breach of security, use, disclosure, theft, loss, or other unauthorized access of any document, record, compilation of information or other item that contains



Personal Information to which Lane County receives access, possession, custody or control in the performance of this Agreement.

6. The parties' obligations under this section are subject to the Oregon Public Records Laws, ORS 192.410 through ORS 192.505 and Oregon Custody and Maintenance of Records Laws (ORS 192.005 through 192.170).

7.. Each party acknowledges that breach of this section, including disclosure of any Confidential Information will give rise to irreparable injury which is inadequately compensable in damages. Accordingly, each party may seek and obtain injunctive relief against the breach or threatened breach of the foregoing undertakings, in addition to any other legal remedies that may be available. Each party acknowledges and agrees that the covenants contained herein are necessary for the protection of the legitimate business interests of the other and are reasonable in scope and content.

- G. **Governing Law.** The Agreement is governed by and construed in accordance with the laws of State of Oregon, without regard to principles of conflicts of laws.
- H. **Alternative Dispute Resolution.** The parties should attempt in good faith to resolve any dispute arising out of this Agreement. This may be done at any management level, including at a level higher than persons directly responsible for administration of the Agreement. In addition, the parties may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation.
- I. **Independent Contractor.** Lane County shall perform all Services as an independent contractor. Although DAS COO has the right (i) to determine and modify the delivery schedule for Services to be performed and (ii) to evaluate the quality of the completed performance, DAS COO cannot and will not control the means or manner of Lane County's performance. Lane County is responsible for determining the appropriate means and manner of performing any Services required under this Agreement. Lane County certifies, represents and warrants that Lane County is an independent contractor of DAS COO under all applicable State and federal law. Lane County is not an "officer", "employee", or "agent" as those terms are used in ORS 30.265 of State or DAS COO. Neither party shall make any statements, representations, or commitments of any kind or to take any action binding on the other except as provided for herein or authorized in writing by the party to be bound.
- J. **Intended Beneficiaries.** DAS COO and Lane County are the only parties to this Agreement and are the only parties entitled to enforce the terms of this Agreement. Nothing in this Agreement gives, is intended to give, or shall be construed to give or provide any benefit or right not held by or made generally

available to the public, whether directly, indirectly or otherwise, to third persons unless the third persons are individually identified by name herein and expressly described as intended beneficiaries of the terms of this Agreement. Borrowing Counties are intended beneficiaries of the terms of this Agreement.

- K. **Notices.** All notices required under this Agreement will be in writing and addressed to the party's authorized representative, as identified below. Mailed notices are deemed received five (5) days after the post mark date when properly addressed and deposited prepaid into the U.S. postal service. Faxed notices are deemed received upon electronic confirmation of successful transmission to the designated fax number. E-mail notices are deemed received upon electronic confirmation of receipt. Notices delivered by personal delivery are deemed received when delivered to the address specified for the receiving party's authorized representative.

**Lane County**

Name:

Attn:

Title:

Address:

Contact Telephone Number:

Fax Number:

E-Mail Address:

**DAS COO**

Name: Nathan Rix

Title: Strategic Initiatives Project Manager

Address: 155 Cottage St. NE, Salem, OR 97301

Contact Telephone Number: 503-302-5212

Fax Number: 503-373-7643

E-Mail Address: Nathan.Rix@state.or.us

- L. **Subcontracts.** Lane County shall not enter into any subcontracts greater than five thousand dollars (\$5,000.00) for any of Services required under this Agreement without DAS COO's prior written consent.
- M. **Counterparts.** This Agreement may be executed in several counterparts, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart. Each copy of this Agreement so executed shall constitute an original.

**X. MERGER**

This Agreement and attached exhibit constitute the entire agreement between the parties on the subject matter hereof. There are no understandings, agreements or representations, oral or written, not specified herein regarding this Agreement. No waiver, consent, modification or change of terms of this Agreement shall bind either party unless in writing and signed by both parties and all necessary approval have been obtained. Such waiver, consent, modification or change, if made, shall be effective only in the specific instance and for the specific purpose given. The failure of either party to enforce any provision of this Agreement shall not constitute a waiver of that or any other provision.

**IN WITNESS WHEREOF**, the parties hereto have set their hands and affixed their seals as of the day and year hereinafter written.

**Lane County:**

\_\_\_\_\_  
Name: \_\_\_\_\_ Date \_\_\_\_\_  
Title: \_\_\_\_\_

**Oregon Department of Administrative Services, Office of the Chief Operating Officer:**

\_\_\_\_\_  
Name: \_\_\_\_\_ Date \_\_\_\_\_  
Title: \_\_\_\_\_

**Department of Administrative Services, Enterprise Goods and Services, Procurement Services:**

\_\_\_\_\_  
Name: \_\_\_\_\_ Date \_\_\_\_\_  
Title: \_\_\_\_\_

## EXHIBIT A STATEMENT OF WORK

### LANE COUNTY OBLIGATIONS

Lane County agrees to perform services to DAS COO and the Borrowing Counties as follows:

1. Prepare a project plan, develop and conduct a three-phase pilot business personal property tax compliance program. The focus for the pilot program will be on Phase 1. It is a goal of the pilot to move to Phase 2 and Phase 3 later in the program year, assuming Phase 1 is successful and time and resources permit.

Jim Johnson, Deputy Director for Operations, National Policy Consensus Center, Portland State University, on behalf of DAS COO will determine if Phase 1 was successful. The final evaluation and review of the pilot project shall be solely based on each phase individually and is not contingent on the completion of Phase 2 and/or Phase 3.

Details of the phases are as follows:

**Phase 1 - Audit of business personal property filings and seeking voluntary compliance within the seven counties.** Phase 1 will have five key components:

- a. **Education.** Designing and implementing a public relations campaign using multiple media sources to inform businesses of the need to comply with the law.
- b. **Identification.** Using information provided by Lane County and Borrowing Counties, the State of Oregon Department of Revenue, and a variety of commercial sources, Lane County will conduct a database of all identifiable businesses that are subject to Oregon business personal property tax filing requirements under Oregon Revised Statute 308.290 that are located within the seven counties. The Lane County database will be compared with those identifiable businesses currently filing taxable personal property returns to determine those who are not in compliance with Oregon business personal property tax laws. Business personal property accounts that are exempt, under the current personal property tax threshold, and or deemed de minimis may be excluded from the identification process.
- c. **Communication.** After the database has identified businesses that are not in filing compliance, Lane County assessment and taxation employees will initiate a communication effort and a cover letter and personal property return will be sent to identified non-filers. Returns will

be sent back to Lane County, sorted by county, and entered "as received" in the database. Duplicates or "not in business" accounts will be noted and removed. A scanner will be used (bar or QR code) to expedite processing. Phone calls made during the pilot project period will be directed to Lane County, answered by Lane County Assessment and Taxation staff. A second letter will be sent to non-responders (identified in database) by Lane County, if time and resources permit. Personal property tax returns received will be boxed and forwarded by Lane County to each county for review and processing by individual counties.

- d. **Amnesty.** Individual assessors in the seven counties will define a tax penalty and interest amnesty (Petition for Waiver of Late Filing Penalty) as allowed under ORS 308.295 – 308.296, with the goal being a similar amnesty program for all seven counties.
- e. **Intergovernmental Cooperation Awareness.** Public awareness of the intergovernmental cooperation program will be promoted throughout the pilot program.

**Phase 2 - Field Review of selected individual businesses not in compliance.**

Phase 2 involves the design and implementation of a field review program. It is a goal of the pilot program to move to Phase 2, assuming Phase 1 is successful. Field review means that selected individual businesses not in compliance will be contacted in person and provided with information about how to comply with the law. Additional follow-up may be needed.

**Phase 3 - Audit of returns of selected individual businesses.** Phase 3 involves the design and implementation of a program to physical visit selected individual businesses to audit a completed personal property return to check the accuracy of the return. It is a goal of the pilot program to move to Phase 3, assuming Phase 1 is successful and after some experience has been gained during Phase 2.

- 2. Lane County shall prioritize its resources roughly as follows: 40% to benefit Lane County as a Borrowing County, 20% for training, administration and set-up, and 40% for the benefit of all other Borrowing Counties combined. Any agreement between the Host County and a Borrowing County shall provide that any dispute arising from the services provided by Lane County to the Borrowing County shall be referred for dispute resolution through the National Policy Consensus Center, Portland State University.
- 3. Lane County shall direct the County's business personal property staff to participate in a region-wide technical team with the goal of collaborating on the delivery of personal property appraisal services and auditing of returns throughout the region; review the approach used by each county in the region for auditing returns to minimize the differences between the counties; actively participate in an evaluation of sharing audit staff between the counties.

4. Lane County shall actively participate in an evaluation of the pilot program so that other counties in Oregon may learn from the successes, failures and lessons-learned.
5. Lane County assessment and taxation staff hired to provide services in Borrowing Counties shall sign a Department of Revenue Secrecy Laws Certificate and comply with Real and Personal Property Laws ORS 308.290(10), Industrial Plants ORS 308.413, and Penalties ORS 308.990(5).
6. Lane County personnel and the hourly rates for Lane County personnel providing the Services are set forth below:

## Lane County Benefit Rates

Benefit Type	SBFS* Categ.	REVISED/FINAL FY 13-14		PROPOSED FY 14-15	
<b>Statutory Benefits</b>		<b>Permanent</b>	<b>Temporary</b>	<b>Permanent</b>	<b>Temporary</b>
FICA (Social Security)	Statutory	6.20%	6.20%	6.20%	6.20%
Medicare	Statutory	1.45%	1.45%	1.45%	1.45%
Unemployment	Statutory	1.50%	1.50%	1.50%	1.50%
Workers Comp.	Statutory	0.50%	0.50%	0.50%	0.50%
Long-Term Disability	Disabl	0.80%	0.00%	0.80%	0.00%
<b>Retirement (PERS)-Composite*</b>	Pension	13.47%	0.00%	13.35%	0.00%
TIER 1/2	Pension	14.71%	0.00%	14.71%	0.00%
OPSRP Gen Svc	Pension	11.56%	0.00%	11.56%	0.00%
OPSRP Police & Fire	Pension	14.29%	0.00%	14.29%	0.00%
PERS IAP Contribute	Pension	6.00%	0.00%	6.00%	0.00%
Additional IAP Contribute		Varies	0.00%	Varies	0.00%
PERS Bond	Pension	7.75%	0.00%	7.50%	0.00%
Deferred Comp **	Pension	Varies	0.00%	Varies	0.00%
Retiree Medical	Health	3.50%	0.00%	3.50%	0.00%
<b>Total</b>		<b>41.17%</b>	<b>9.65%</b>	<b>40.80%</b>	<b>9.65%</b>
<b>Full Time EE (.75-1.0 FTE)</b>					
<b>Negotiated Benefits</b>					
<b>Health - Composite*</b>	Health	<b>Yearly</b>	<b>Monthly</b>	<b>Yearly</b>	<b>Monthly</b>
		\$18,382	1,531.83	\$20,506	1,708.83
Co-Pay Plan		\$19,017	1,584.75	\$21,491	1,790.92
High Deductible w/Hlth Svgs Acct		\$17,935	1,494.58	\$19,919	1,659.92
OPT-OUT		\$4,200	350.00	\$4,200	350.00
<b>Dental - Composite*</b>	Health	1,336	111.33	1,403	116.92
ODS		1,272	106.00	1,336	111.33
Willamette Dental		1,464	122.00	1,537	128.08
Vision	Health	180	15.00	202	16.83
Employee Assistance	Health	33	2.75	33	2.75
Integrated Behav. Health	Health	30	2.50	30	2.50
Short-Term Disability	Disabl	35	2.92	35	2.92
Flexible Spending	Other	16	1.33	16	1.33
<b>Life- Composite*</b>		220	18.33	220	18.33
Life / ADD	Life	187	15.58	187	15.58
LCPOA/Non-Rep Life/ADD		374	31.17	374	31.17
FMLA		27	2.25	27	2.25
<b>Total</b>		<b>\$20,259</b>	<b>\$1,688.25</b>	<b>\$22,472</b>	<b>\$1,873</b>

\*Composite is weighted average rate - default if unknown is highest rate; budget known rates whenever possible. \*\* Deferred Comp Rates f

LAST UPDATED: January 13, 2014

Position	Salary Range	Hourly Rate
Property Appraiser 3	41,995.20 - 58,198.40	20.19-27.98
Property Appraiser 3 (extra help)	41,995.20 - 58,198.40	20.19-27.98
Property Appraiser 2	35,339.20 - 48,492.40	16.99-23.53
Property Appraiser 2 (temporary)	35,339.20 - 48,492.40	16.99-23.53
Property Appraiser 2 (extra help)	35,339.20 - 48,492.40	16.99-23.53
Senior Office Assistant	32,011.20 - 44,345.60	15.39-21.32
Senior Office Assistant (temporary)	32,011.20 - 44,345.60	15.39-21.32
Senior Office Assistant (extra help)	32,011.20 - 44,345.60	15.39-21.32
Senior Programmer	56,513.60 - 78,249.60	27.17-37.62
Programmer 2	48,713.60 - 67,475.20	23.42-32.44
Office Assistant 2 (temporary)	29,016.00 - 40,144.00	13.95-19.30
Office Assistant 2 (extra help)	29,016.00 - 40,144.00	13.95-19.30
Sr Project Manager IS	59,342.40 - 92,201.60	28.53-39.52
Appraiser/PTM Manager	65,644.80 - 98,467.20	31.56-47.34
Custodial Supervisor	65,644.80-98,467.20	31.56-47.34
Custodial Staff	54204.80-81,328.00	26.06-39.10
Executive Assistant	34,361.60 - 51,563.20	16.52-24.79
Appraiser/PTM Supervisor	39,790.40-59,675.20	19.13-28.69
Legal Council	60,923.20-91,374.40	29.29-43.93
Paralegal	31,969.60-47,944.00	15.37-23.05
IS Tech Specialist	48,713.60-67,475.20	23.42-32.44
Database Analyst	56,513.60-78,249.60	27.17-37.62
Accounting Clerk	29,016.00 - 40,144.00	13.95-19.30
Senior Accounting Clerk	32,822.40 - 45,448.00	15.78-21.85
Human Resources, Program Supervisor	54,204.80-81,328.00	26.06-39.10