

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.

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.

Example of Tax Lot Card (Back) Journal Vouchers

BARGAIN AND SALE DEED

BEEFY BEEFY BURGERS, INC., called Grantor herein, hereby conveys to WALTER F. WILSON and WILMA C. WILSON called Grantees herein, the following described real property:

A parcel of land situated in the NE¼ of Section 32, T 29 S, R 33 E, WM, Harney County, Oregon as more particularly described as follows:

Beginning at the southwest corner of the NE¼NE¼ of Section 32 as located per existing deeds, thence N 00° 00'00"W 109.50 feet to the southwest corner of the Santille Tract as recorded as Instrument No. 891490 of the Harney County Deed Records and the True Point of Beginning, thence N 00° 00'00"W along the west boundary of the Wilson Tract 472.01 feet, thence N 26° 33'28"W 59.57 feet, thence S 83° 30'51"W 18.49 feet, thence S 02° 05'00"E 523.30 feet to the northwest corner of the Rushton Tract as described in Instrument No. 891200 of the Harney County Deed Records, thence S 89° 26'00"E 25.00 feet to the True Point of Beginning.

SUBJECT TO: All easements, reservations, and restrictions of record.

Tax: Code 72, Map No. 2933, Lot 2500, Ref No. 15084

THIS INSTRUMENT WILL NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACQUIRING FEE 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 30.930.

Dated: 2-22, 2001

BEEFY BEEFY BURGERS, INC.,

By: Ted Ownings
 Ted Ownings, _____
 Title

Until further notice, send all tax statements to:
 Walter F. Wilson and Wilma C. Wilson

Diamond, OR 97722

STATE OF OREGON)
) ss
 County of Harney)

FOR RECORDER'S USE

This instrument was acknowledged before me by Ted Ownings as President of Beefy Burgers, Inc. a corporation, by authority of its Board of Directors on whose behalf he executed this instrument.

Before me:
[Signature]
 Notary Public for Oregon
 My commission expires: 9-6-2001

STATE OF OREGON)
 County of Harney) ss
 I certify that the within instrument was received for record on the 22 day of February, 2001, at 2:30 o'clock P.M. and recorded Microfilm number 20010212
[Signature] Deputy
 County Clerk



Prepared By:
 LARRY LAWYERSON, P.C. Attorney
 123 Main Street
 Sands, OR 97123 541-555-2345

RETURN DEED TO:
 Walter F. Wilson and Wilma C. Wilson
 Diamond, OR 97722

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

ASSESSOR'S JOURNAL VOUCHER

Harvey 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	Acres	Val. Inc.	Val. Decl.
Land	1.60		1.59		Land	874.99		0.00		
Improv.					Improv.					
Exemp.					Exemp.					
TOTAL					TOTAL					

Reason for Change	Check	Changes Needed	Check	Completed (Initial)	PERSONAL PROPERTY				Change to Roll Inc.-(Decl.)
					Class	Present Value	Revised Value		
1. Name Change		1. Counter Map			Other Mach. 1. and Equip.				
2. Acreage Change		2. Map Tracing	<input checked="" type="checkbox"/>	JP	Furn. Equip. 2. in Coml. Use				
3. Value Change		3. Tax Lot Card	<input checked="" type="checkbox"/>	JP	TOTAL				
4. Segregation		4. Fly Sheet			TAX COLLECTOR'S OFFICE				
5. Consolidation		5. Appraisal Map			Collector's J.V. No				
6. Code Change		6. Soil Class Map			Tax Roll Correcte				
7. Omitted Property		7. Index Card Filed			Statement Correcte				
8. Double Assessment		8. Sales Data Card			Remarks:				
9. Clerical Error		9. Appr. Env. (Value)							
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.	<input checked="" type="checkbox"/>	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. 1-93) 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.

