### **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. 965 – WARRANTY DEED (Tenants by Entirety) – Statutory Form.		STEVENS-NESS LAW PUBLI	SHING CO., PORTLAND, OR 97204
NN			
Grantor's Name and Address Grantee's Name and Address After recording, return to (Name, Address, Zip): Until requested otherwise, send all tax statements to (Name, Address, Zip):	SPACE RESERVED FOR RECORDER'S USE	STATE OF OREGON, County of I certify that the with received for recording on at o'clock book/reel/volume No and/or as fee/file/instrument. No, Records of thi Witness my hand and sea	in instrument was , M., and recorded in on page microfilm/reception s County.
	NANTS BY ENTIRETY)		
conveys and warrants toas tenants by the entirety, Grantees, the following describ in, situtated in Court	bed real property free nty, Oregon, to-wit: Hent, continue description one, so state):	of encumbrances, except as speci	
affixed by an officer or other person duly authorized to of THIS INSTRUMENT WILL NOT ALLOW USE OF THE PROPERTY DESC THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AT LATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT THE ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH TH PRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY APPROV	Do so by order of its RIBED IN ND REGU- PERSON E APPRO- VED USES	, it has caused its name to be signo board of directors.	ed and its seal, if any,
AND TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING O PRACTICES AS DEFINED IN ORS 30.930. STATE OF OREGON, Count This instrument was a	9 of		,
by This instrument was a by as of	cknowledged before	me on	······,
	Notary Pub	lic for Oregon	
	My commi	ssion 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.

## Example of Tax Lot Card (Front)

JP								Page 1 of 4.5	5
7/29/2002 3:21:57 PM	OFFICIAL RECORD	7-2	29	33	32	A	A	100	
	OF DESCRIPTIONS	CODE	TWP RGE S		SEC	EC 1/4 1/16		PARCEL	TYPE NO
•	OF	AREA NUMBER	MAP NL		UMBE	R		NUMBER	SPEC.INT
	REAL PROPERTIES					TAX	LOT	NUMBER	
	OLD ACCT. NO OLD TAX LOT NO	Y PART OF 29.33 2500							
	Name and Tax Lot Informatio	'n		F ENTRY IS CARD		DEE VOL	ED REC	PAGE	ACRES REMAINING
100	Smith, Sally Lee C/O Wilson, Walter F. & Wilma C. (Memo of Sale)	5/5/1986         104452           12/8/1986         861828				0.81			
A	Smith, Sally Estate						87015	51	
29.33.32AA	Wilson, Walter F. & Wilma C.						WD 89149		
33.	Also: LLA from Parcel 29 33 1400	0.41		2004			BS		
29.	See Back for Also; Also; LLA from Parcel 29 33 1300		/2001		20010212 LLA			1.22	
	See Back of Page 2 for Also Desc; Exc; LLA to Parcel 29 33 1300	0.38	2/2/	_	20010193 LLA			1.60	
	See Back of Page 3 for Desc of Exc; -0.01		2/2/2001			2	200101	.93	1.59
HARNEY									
	COUNTY FORM ORE. DEPT. OF REV.								

### 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 NE½ of Section 32, T 29 S, R 33 E, WM, Harney County, Oregon as more particularly described as follows:

Beginning at the southwest comer 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 26.00 feet to the True Point of Beginning.

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

Tax: Code <u>72</u>, Map No.<u>2933</u>, Lot<u>2500</u>, Ref No. <u>/5094</u>

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 UMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES AS DEFINED IN ORS 30,930.

	_	<del>. ?-DZ</del> EEFY BURG	
Until further notice, send all tax statements to: Walter F. Wilson and Wilma C. Wilson Diamond, OR 97722		nings,	Title
STATE OF OREGON County of Harney	)	FOR	RECORDER'S USE
This instrument was acknowledged befind by Ted Ownings as <u>President</u> of B Beefy Burgers, Inc. a corporation, by authorits Board of Directors on whose behalf he executed this instrument. Before one: Notary productor Oregon My commission expires: <u>9-6-2001</u>	eefy	Cou I certij for rec 20.9.1	TOF OREGON aty of Harney Statistical and the second on the Desire of the second on the Desire of the second of the second of soil Cours, at 225 doct 1000 Microsoft of soil Cours, at 225 doct 1000 Microsoft of soil Cours, Becond of soil Cours, Microsoft of soil Cours, Micr
Prepared By: LARRY LAWYERSON, P.C. Attorne 123 Main Street	- - - -	Walter I	RETURN DEED TO: F. Wilson and Wilma C. Wilson
Sands, OR 97123 541-555-2345	•		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**

					H	arney		Cour	nty	A	ssessment Y	ears	Affected
Check when completed and ready to file.								2001					
Code 7-2					NEW ACCOUNT				Code 7-2				
Ac	PRESENT ACCOUNT Account No. Name of Owner							Account No.	ACCOUNT	N	lame of Own	er	
	33 32AA Wilson						29 33 Or						
100							13	00					
	Parcel 1300 Parcel 1300 of 0.0	01 Acres						rom Parcel 100 rom Parcel 100 o	of 0.01 Act	res.			
	PRESENT	RECORD	)	NEW RE	ECORI	D		NEW ACC	OUNT		CHANGES	HANGES TO ROLL	
Class	Acres	Valu	е	Acres	۷	/alue	Class	Acres	Value	Acre	es Val.	nc.	Val. Decl.
Land	1.60			1.59			Land	874.99		0.0	0		
Improv.							Improv.						
Exemp.							Exemp.						
TOTAL							TOTAL						
Reaso	Reason for Change Check Changes Needed		d	Check	Completed (Initial)	PERSONAL PROPI			Chan		nange to Roll		
1. Name C	hange		1. C	ounter Map				Class Other Mach.	Present Va	alue R	evised Value		Inc(Decl.)
2. Acreage	e Change		2. M	ap Tracing			JP	1. and Equip.					
3. Value C	hange		3. Ta	ax Lot Card			JP	Furn. Equip. 2. in Coml. Use					
4. Segrega	ation		4. FI	ly Sheet				TOTAL					
5. Consolio	dation		5. Aj	ppraisal Map				TAX COLLEC	FOR'S OFF	ICE			
6. Code Cl	hange		6. S	oil Class Map				Collector's J.V.	٩٥				
7. Omitted	Property		7. In	dex Card Filed				Tax Roll Correct	e				
8. Double	Assessment		8. Sa	ales Data Card				Statement Corre	cte				
9. Clerical	Error		9. A	ppr. Env. (Value)									
10. Cancell	ed		10. C	Copy to Appraisal	Sectio	n		Remarks:					
11. Examin	ation Change		11. C	Copy to Collector									
12. Per Pro	p. Value Change		12. N	lew Forms									
13. Per Pro	p New Account		13. C	lew Tax Roll and Staten Collector	nent to								
14. R/W				ssessment Roll									
15. New Ma	ар		15.										
16. Non-Co	ntiguous Parcel		16.										
17. L.L. Adj	j.		17.						INSTRU	MENT	RECORD		
18. Sub./Pa	art. Plat		18.					No. 20010193		Dat	te June 19,	2001	
19. Other			19.					Type: LLA Sale Price \$0.0	0				
Prepared B	y: Tahr Di					Date 6/1	19/2001	Confirmed:	Teleph	ono 7	🗸 Mail		Counter
	" John Pr	ycriuri				0/1	14001	Communeu.	reiebu	one	w Iviali		Jound

**ASSESSOR'S JOURNAL VOUCHER** 

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.

### **Examples of Sales Data Records**

2.24 Property Transfer Detail: 10	l
Eile Edit View Help Transfer Properties	-
Property No.     406608     Recording Information       Situs     2663 OAK RIDGE ST NW     ALBANY     Transfer Type     Warranty Deed       TCA     0804     Portion of a Property     Document Date     07/16/2002       None of the properties are in property use or have active exemptions.     Create Sales Record	
Received Date       07/17/2002         Grantor Name       ABSOLUTE GENERAL CONTRACTING         Filing Number       16062         Remarks       Image: Color of the color of	
Name       THE NORA STICKMAN LOVING TRUST         Name       THE NORA STICKMAN LOVING TRUST         Address       2663 OAK RIDGE ST NW, ALBANY, OR 97321         New Taxpayer will also be an Owner         Transfer Status       Approved         Date       07/17/2002	
<u> </u>	

## Ascend Property Transfer Screens

2.24 Pr ile <u>E</u> dit		Transfer Detail: 10 He <u>l</u> p					_0	
Transf Enter Ad	1	Properties Sales	opertv Transfer					
	Property	Situs Address	City		Active Exemptions?	Government Ur		
	406608	2663 OAK RIDGE ST NW	ALBANY	N	N		Add	
							<u>R</u> emove	
_	-							
	-							
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File Edit View Settings Help	
Modify Sale and Deed History Screen	
Deed/Sale ID : 291381 Last Change: 07/30/2002 11:48:56 COSSENKO Property IDs : R16643 Nbhd: 93UA Code Area: 00400028	
1. Deed Type:WARRANTY DEED (WD)2. Sale: Yes3. Buyer ID:OWNINGS, TED4. Seller ID: WILSON, WALTER F.467088321 DIAHOND LANE465073WILSON, WILHA C.DIAHOND OR 97722DIAHOND OR 97722DIAHOND OR 97722	
5. Instrument No : 19520046       13. Include Ratio: No         6. Deed Date       : 05/29/02         7. Comment       :         8. Consideration :       15. Sale Price         9. Assigned To       :         10. Assigned Date       :         11. Confirm Status:       :         12. Sale Type       :         PARTIAL INTEREST (07)       :         20. Interest Rate:	
(R)atio Screen (T)racking Screen (A)dd. Names (.) More	
Enter option from above, field number to change, or <ret> to exit:</ret>	
Telnet connection complete	
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