

# City Assessor 2026 Proposed Executive Budget

*Mission: Establish public confidence in the accuracy, efficiency, and fairness of the assessment process and ensure the equitable distribution of the city's property tax levy.*



# 2026 Budget Summary



	2025 Adopted Budget	2026 Proposed Budget	Amount Change	Percent Change
FTEs – O&M	45.80	45.80	0.00	0%
FTEs - Other	0.00	0.00	0.00	0%
<b>FTEs - Total</b>	<b>45.80</b>	<b>45.80</b>	<b>0.00</b>	<b>0%</b>
Total Positions Authorized	53	53	0	0%
Salaries & Wages	\$3,594,129	\$3,625,441	\$31,312	0.9%
Fringe Benefits	\$1,617,358	\$1,631,448	\$14,090	0.9%
Operating Expenditures	\$332,000	\$350,000	\$18,000	5.4%
Equipment	\$0	\$0	\$0	-
Special Funds	\$70,000	\$70,000	\$0	0.0%
<b>TOTAL</b>	<b>\$5,613,487</b>	<b>\$5,676,889</b>	<b>\$63,402</b>	<b>1.1%</b>

# Salaries and Positions

	2025 Adopted Budget	2026 Proposed Budget	Amount Change	Percent Change
FTEs – O&M	45.80	45.80	0.00	0%
FTEs - Other	0.00	0.00	0.00	0%
<b>FTEs - Total</b>	<b>45.80</b>	<b>45.80</b>	<b>0.00</b>	<b>0%</b>
Total Positions Authorized	53	53	0	0%

# Operating, Equipment, and Special Funds



	<b>2025 Adopted Budget</b>	<b>2026 Proposed Budget</b>	<b>Amount Change</b>	<b>Percent Change</b>
Operating Expenditures	\$332,000	\$350,000	\$18,000	5.4%
Equipment	\$0	\$0	\$0	-
State Manufacturing Assessment Payment	\$70,000	\$70,000	\$0	0.0%
<b>TOTAL</b>	<b>\$402,000</b>	<b>\$420,000</b>	<b>\$18,000</b>	<b>4.5%</b>

# Special Purpose Accounts

	<b>2025 Adopted Budget</b>	<b>2026 Proposed Budget</b>	<b>Amount Change</b>	<b>Percent Change</b>
Remission of Taxes Fund	\$1,500,000	\$1,000,000	-\$500,000	-33.0%
<b>TOTAL</b>	<b>\$1,500,000</b>	<b>\$1,000,000</b>	<b>-\$500,000</b>	<b>-33.0%</b>

# Revenues

	<b>2025 Adopted Budget</b>	<b>2026 Proposed Budget</b>	<b>Amount Change</b>	<b>Percent Change</b>
Charges for Service	\$1,250,000	\$1,250,000	\$0	0%
<b>TOTAL</b>	<b>\$1,250,000</b>	<b>\$1,250,000</b>	<b>\$0</b>	<b>0%</b>

- New construction, additions, and alterations are charged an Appraisal Fee to recover the costs of additional work needed to appraise these properties

# 2026 Budget by Service



Description of Services Provided	Operating and SPA Budget	Capital Budget	Grant Budget	FTEs
Property valuation	\$3,884,995	\$0	\$0	30.00
Processing, analyzing, and responding to property owner objections	\$2,331,236	\$0	\$0	10.50
Processing exemption requests, reviewing exempt properties use, estimating value of exempt properties	\$305,498	\$0	\$0	2.50
Staffing and support the Board of Review	\$155,160	\$0	\$0	2.80
<b>Total</b>	<b>\$6,676,889</b>	<b>\$0</b>	<b>\$0</b>	<b>45.80</b>

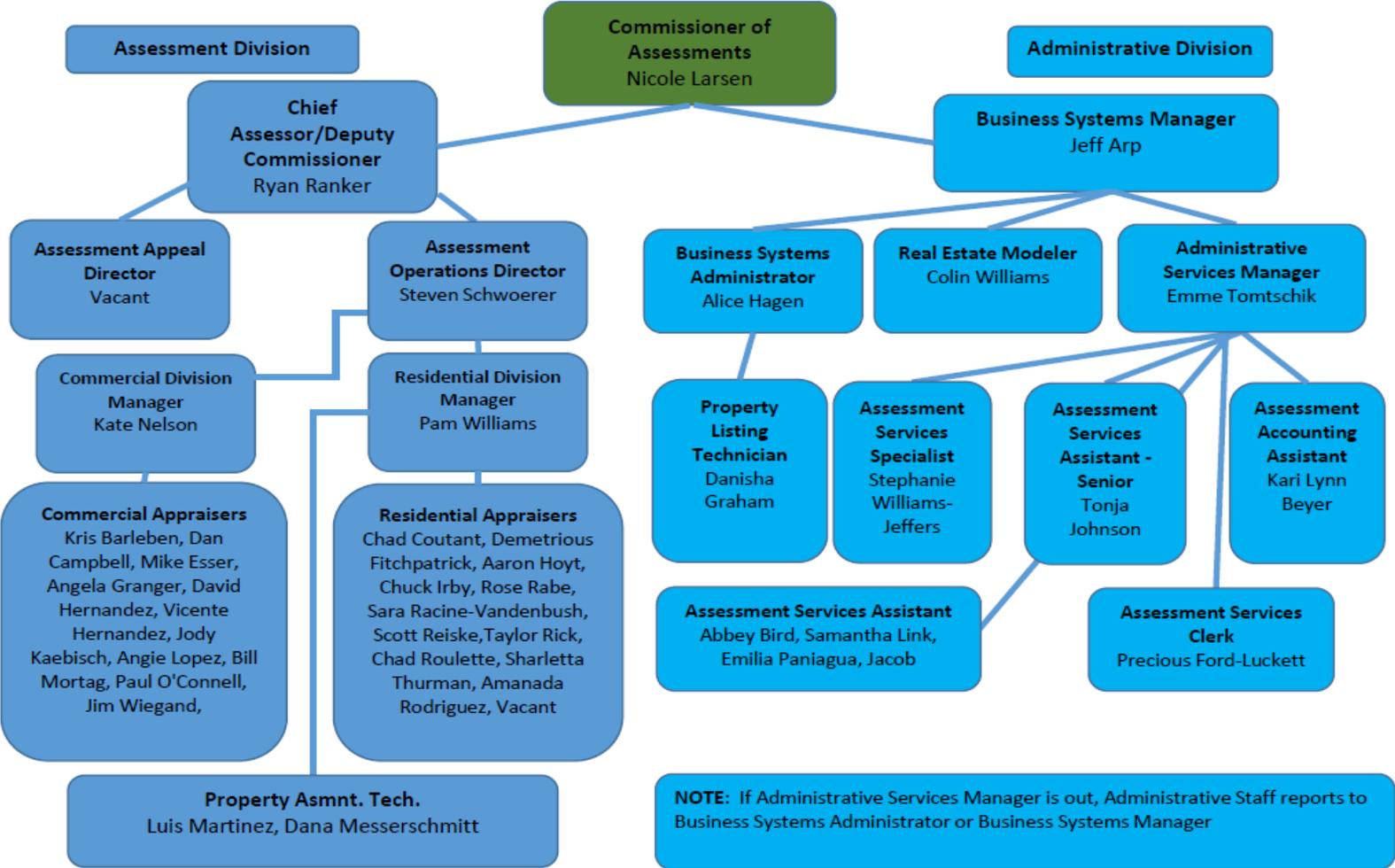
# Core Services

- Valuation of all real estate within the municipality including vacant land, residential, commercial, and institutional properties.
- Review and analyze all real estate transfers in the city including sales, exchanges, property combinations and divisions.
- Review of all construction and remodeling permits issued in the city to determine the impact on municipal value and tax base.
- Conduct market research to identify macro/microeconomic changes and trends in the real estate market.
- Process property tax exemption requests and reports.
- Process property owner assessment objections through the Board of Assessors, Board of Review, and circuit court.
- Staff and provide support to the Board of Review.

# Service Delivery Model

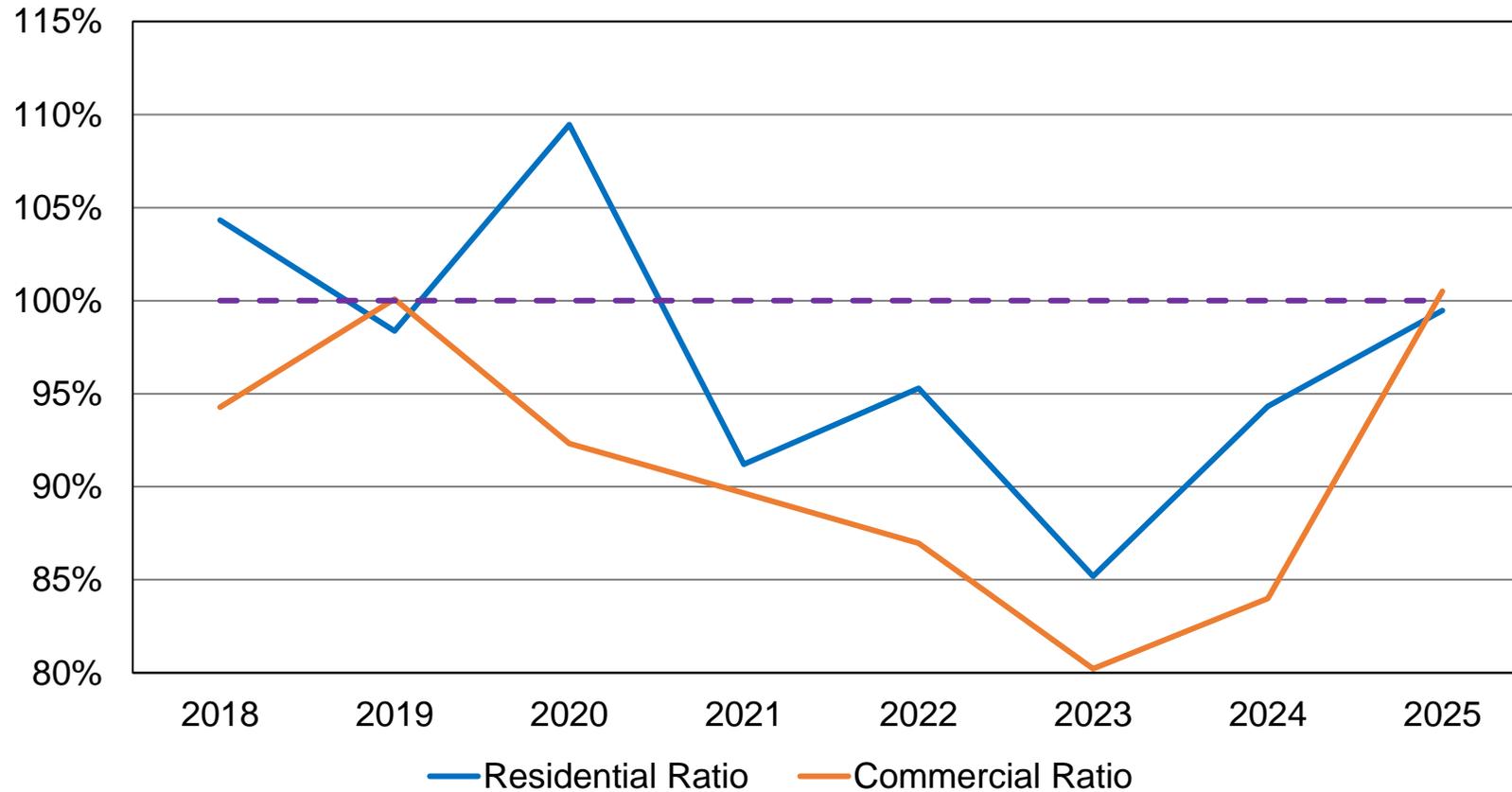


Assessor's Office Internal Organizational Chart September 2025



# Key Performance Indicators

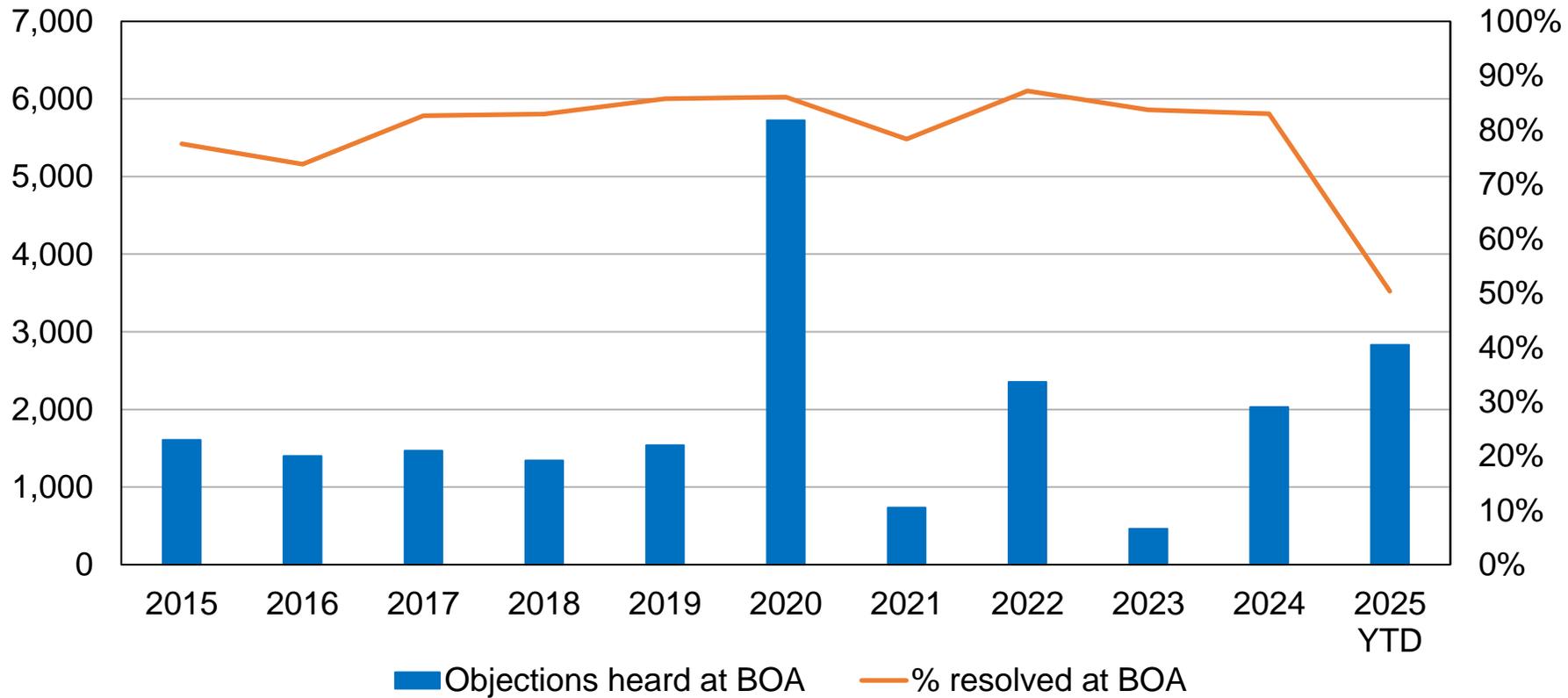
## Equalization Ratio



**Goal: 100% Equalization Ratio**

# Key Performance Indicators

## Objections Resolved by Board of Assessors



**Goal: 85% of disputes resolved by the Board of Assessors**

# Major Updates

- Gained preliminary compliance with DOR in both major classes.
- Residential land values updated to full value.
  - Updates to condo land values planned for 2026.
- Implemented digital sketching program.
  - Supplemented staffing levels with Bridge to Work employees on light duty restrictions to create digitized sketches.
- Online filing for objections increased to approximately 60% of the total objections filed.

# Property Tax Exemptions

- The newly established exemption team reviewed and processed 48 property tax exemption requests for 2025.
  - 37 applications have been reviewed and approved.
    - 30 request for PILOT participation letters have been sent out with 7 more in process.
  - 11 exemption requests were denied.
- The properties approved for exemption include schools, churches and other religious institutions, low income housing developments, veterans housing and other community service benevolent organizations.

# Community Engagement

- Participated in various town halls and community meetings.
- The Open Book period remained four weeks, despite the considerable time and resources required to sustain it.
- First Contacts were made with all objectors advising them of what they could expect during the appeal process.
- Informational video, updated content on [Assessor's Office homepage](#).

# Department Demographics



## Management

	Female	Male	Total	%
<b>Black</b>	1	0	1	11
<b>White</b>	4	4	8	89
<b>Hispanic</b>	0	0	0	0
<b>Asian</b>	0	0	0	0
<b>American Indian</b>	0	0	0	0
<b>Total</b>	<b>5</b>	<b>4</b>	<b>9</b>	<b>100</b>
<b>%</b>	<b>56</b>	<b>44</b>	<b>100</b>	

## Non-Management

	Female	Male	Total	%
<b>Black</b>	6	1	7	22
<b>White</b>	8	13	21	66
<b>Hispanic</b>	1	3	4	12
<b>Asian</b>	0	0	0	0
<b>American Indian</b>	0	0	0	0
<b>Total</b>	<b>15</b>	<b>17</b>	<b>32</b>	<b>100</b>
<b>%</b>	<b>47</b>	<b>53</b>	<b>100</b>	

73.2% City Residents

# Service Uniformity

We remained committed to serving the public with fairness and equity. Our commitment is to ensure that all assessments are fair and equitable.

The Assessor's Office is statutorily required to assess all properties based on real market value without fear or favor. To ensure this, we conduct regressivity and bias testing to comply with IAAO standards.

# Environmental Impact

- Implemented desktop digital sketching utilizing existing hard copy sketches and verified using Eagleview software.
  - Bridge to Work employees are creating the digitized property sketches in accordance with requirements under state law.
  - Sketches are created in-office, rather than personnel driving to the sites to physically measure properties.
- On remote workdays, appraisal personnel prioritize field assignments, thereby minimizing emissions associated with vehicular travel.