

Assessor's Office

2021 Budget Overview

Finance & Personnel Committee

October 5, 2020

Community Goals & Objectives

- Generate accurate, consistent & fair assessments of the city's taxable property base
- Provide an open, transparent, and responsive assessment process

2021 Budget Summary

	2020 Adopted Budget	2021 Proposed Budget	Amount Change	Percent Change
FTEs – O&M	48.00	47.00	-1.00	-2.1%
FTEs - Other	0.00	0.00	0.00	0.0%
Salaries & Wages	\$2,801,638	\$2,851,270	\$49,632	1.8%
Fringe Benefits	1,120,655	1,311,584	190,929	17.0%
Operating Expenditures	309,337	219,337	-90,000	-29.1%
Equipment	0	0	0	0.0%
Special Funds	70,000	70,000	0	0.0%
TOTAL	\$4,301,630	\$4,452,191	\$150,561	3.5%

Reduced Operating Account

- \$50,000 in mailing costs
- \$40,000 in IT consulting savings

Special Funds

Account	2020 Adopted Budget	2021 Proposed Budget	Amount Change	Percent Change
State Manufacturing Assessment Payment	\$70,000	\$70,000	\$0	0.0%
TOTAL	\$70,000	\$70,000	\$0	0.0%

Special Purpose Account

Account	2020 Adopted Budget	2021 Proposed Budget	Amount Change	Percent Change
Remission of Taxes Fund	\$729,000	\$1,124,800	\$395,800	54.3%
TOTAL	\$729,000	\$1,124,800	\$395,800	54.3%

- Pays reimbursements to property owners when assessments are reduced by Board of Review or Courts

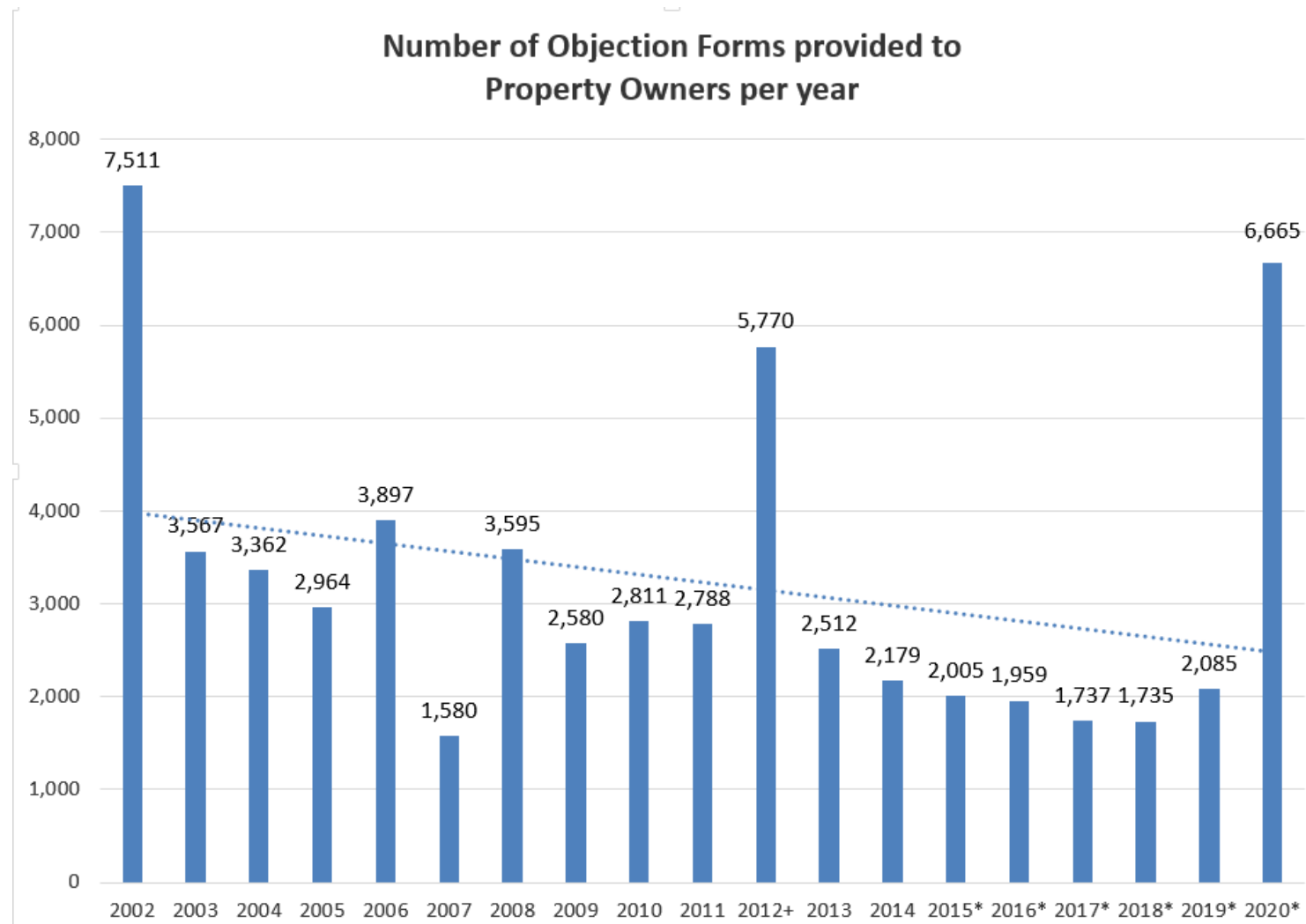
Revenues

Category	2020 Adopted Budget	2021 Proposed Budget	Amount Change	Percent Change
Charges for Services	\$843,000	\$843,000	\$0	0.0%
TOTAL	\$843,000	\$843,000	\$0	0.0%

Sources of Funds

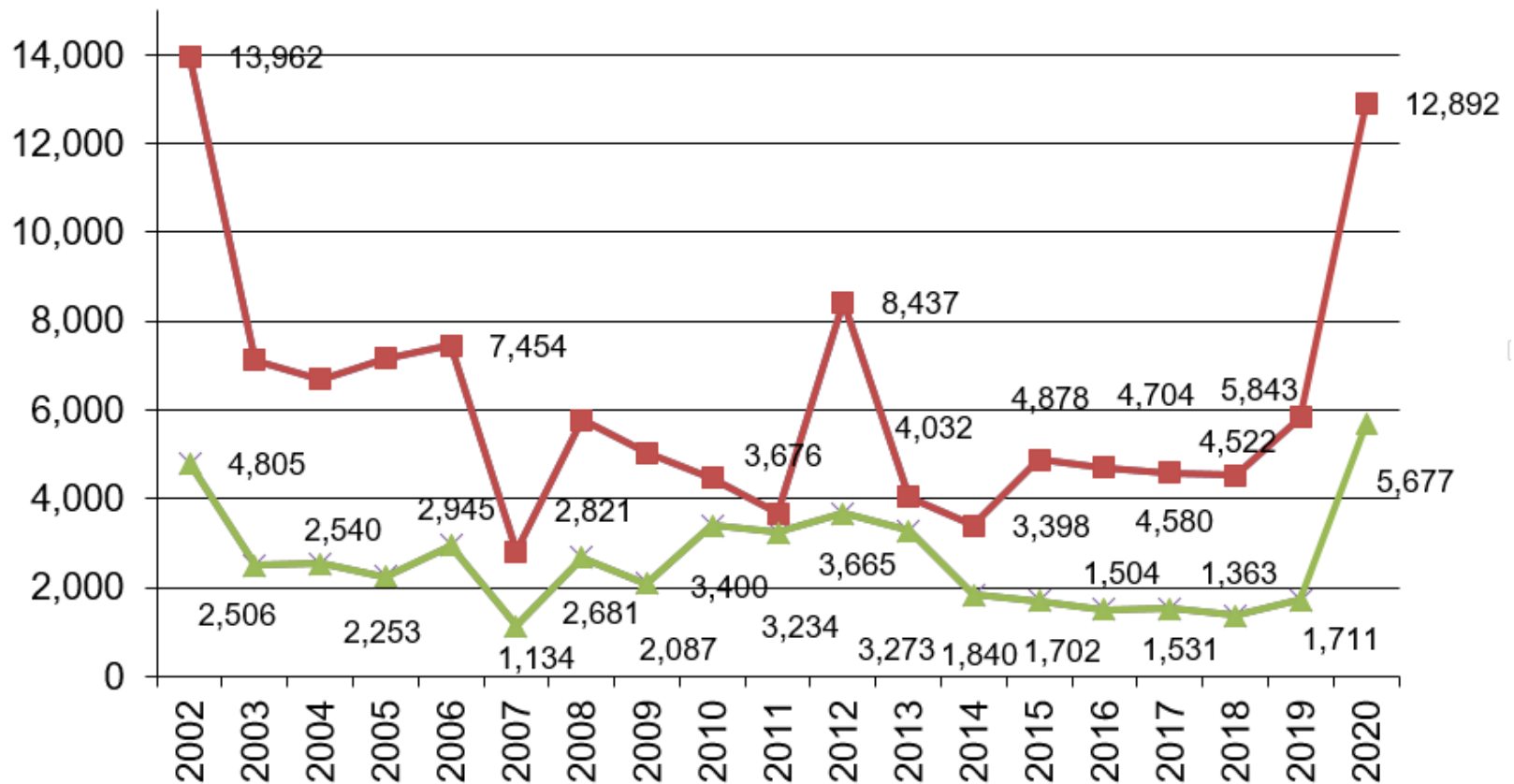
- Omitted and special taxes adjustment
- Reimbursements from other taxing jurisdictions for property tax remissions
- Appraisal fees collected by DNS when permits are taken out

2020 Revaluation - Open book

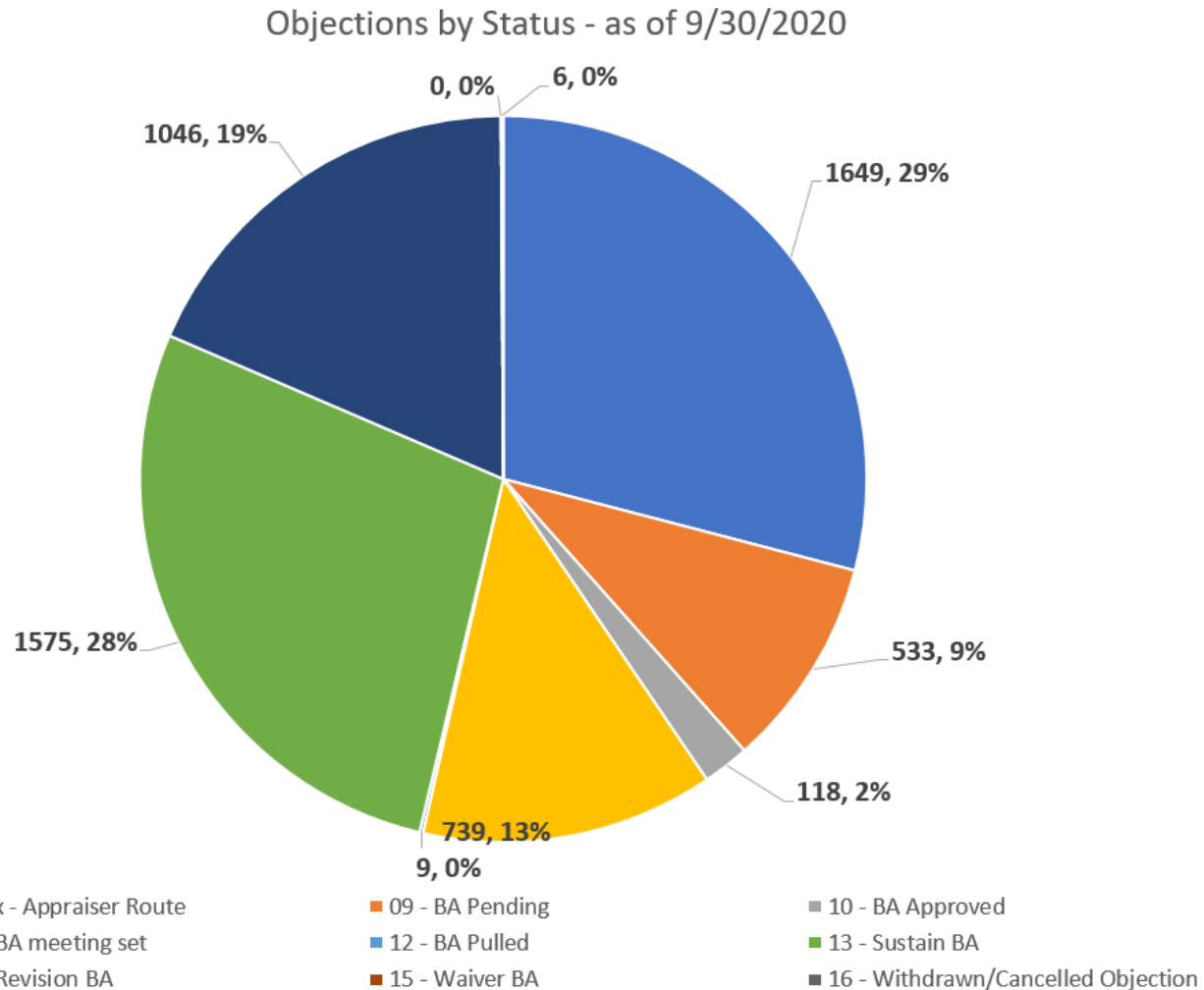


2020 Revaluation – Open Book Contacts & Formal Appeals

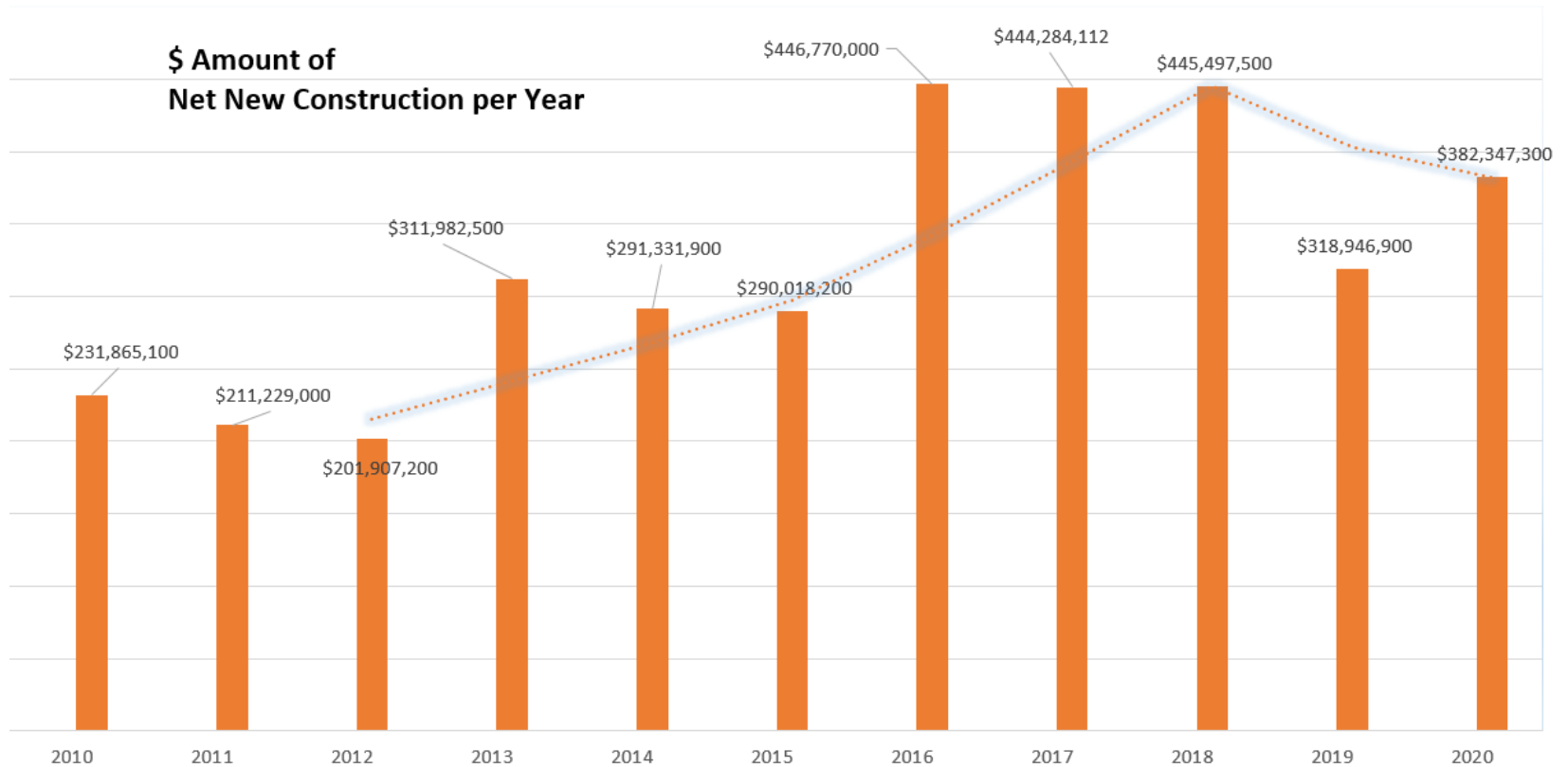
Number of Owner Contacts & Assessment Appeals,
2002-2020



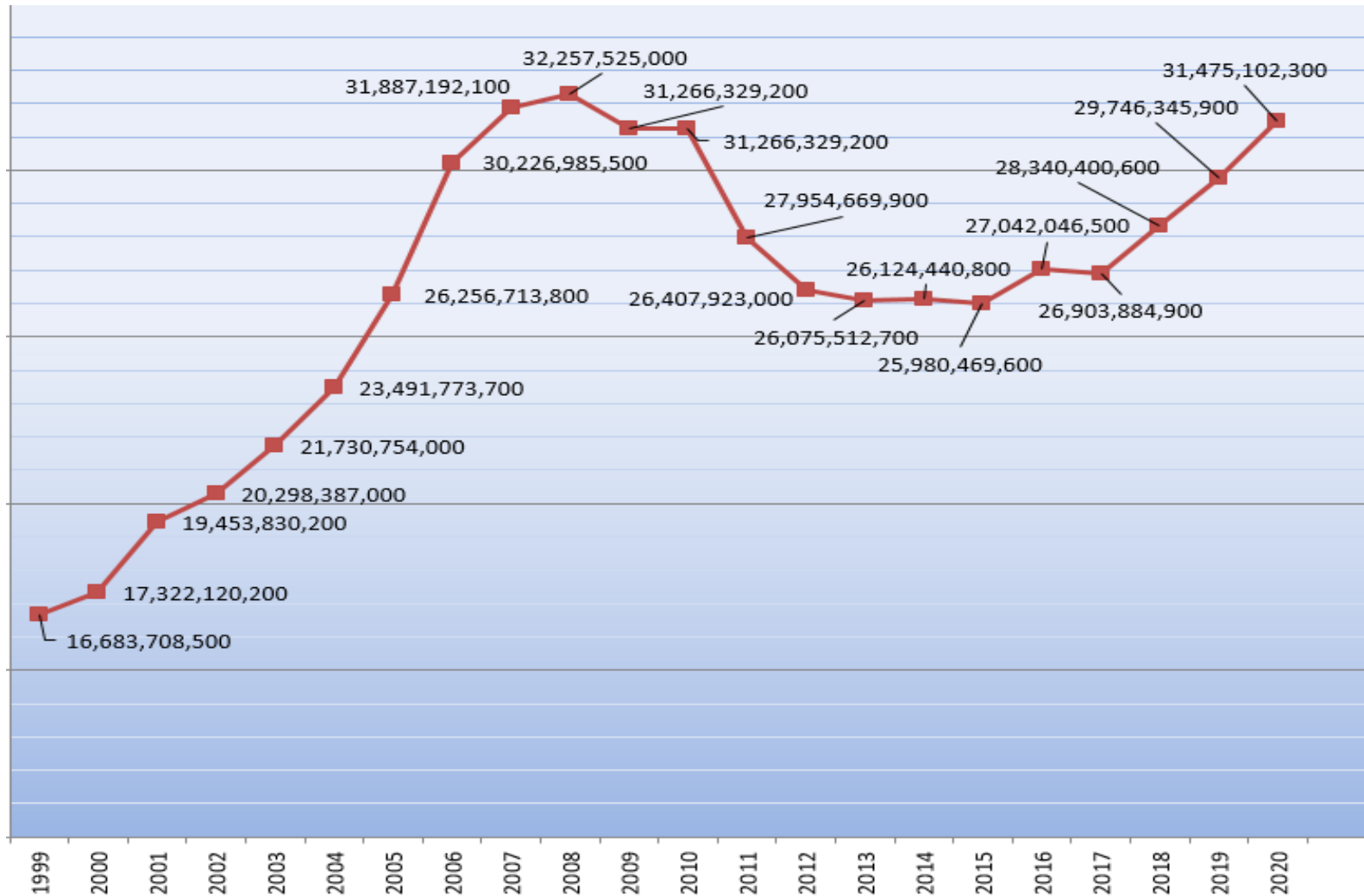
2020 Revaluation – Appeals Processing



Net New Construction



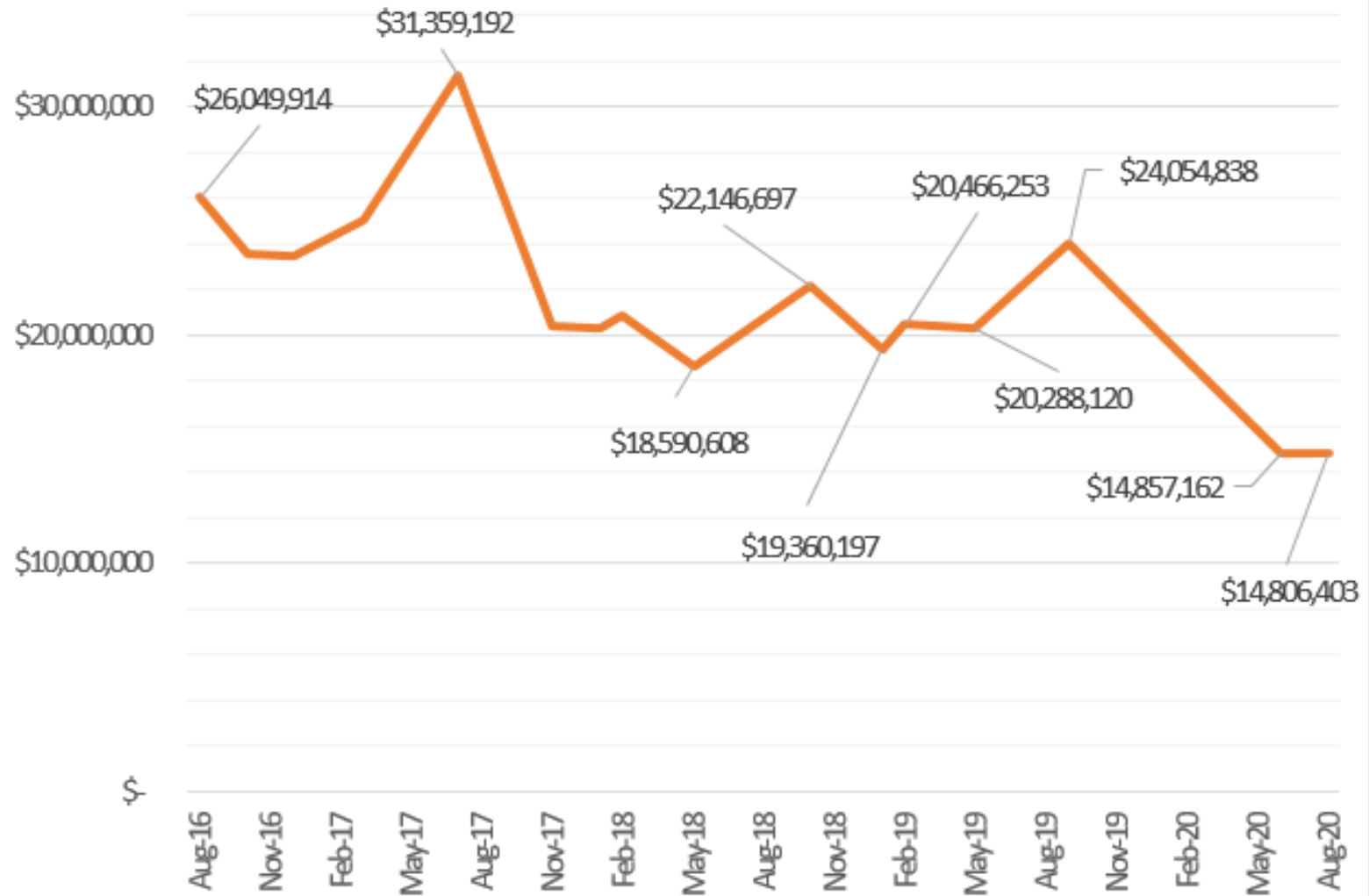
Equalized Value



Staffing

Assessor's Office Staffing Percentages	
Department Staff Count	42 not including interns
Male	52%
Female	48%
Hispanic	10%
African American	24%
Asian	0%
City Resident	58%
Eligible to retire within 2 years	14%
Eligible to Retire now (service retirement)	10%

History of Litigation Liability



Summary of Current Litigation

Summary of Current Assessment Litigation								
As of August 19, 2020								
				# of Cases	% of Total	# of Parcels	\$ Amount	Value %
Tier 1 (over \$1,000,000)				3	8%	15	\$ 8,920,295	60%
Tier 2 (\$100,001 to \$1,000,000)				16	44%	28	\$ 5,310,616	36%
Tier 3 (up to \$100,000)				17	47%	19	\$ 575,492	4%
Totals				36	100%	62	\$ 14,806,403	100%

Successes at Court

Measure (Budget Year)	2019 Actual	2020 Projected	2021 Planned	
Number of assessment appeals successfully defended.	Opened (during 2019)	19	23	22
	Dismissed (during 2019)	16	14	15
	Pending (as of 12/31/2019)	27	37	36

No Revaluation Planned for 2021

- The future revaluation schedule will be reviewed in summer of 2021
- Department needs to have additional resources (staff & technology) before annual cycle can be reinstated
- Annual revaluations can be reinstated when all components of desktop review have been implemented

Positive Outcomes

- Hard work by staff members in light of very challenging year
- Scanning of property record cards including sketches has started – this is the starting point for desk top review
- Assessment industry is starting to focus on improving diversity
- Retirements are trending lower
- Litigation liabilities are trending lower