



Assessor's Office

Presentation to the Finance
& Personnel Committee on the
2020 Proposed Executive Budget
October 7, 2019

Community Goals & Objectives

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

Goals & Objectives

Measure (Budget Year)	2018 Actual	2019 Projected	2020 Planned
Objections to assessments as a percentage of taxable parcels.	.85%	.97%	.90%
Appeals to the Board of Review as a percentage of taxable parcels.	.06%	.08%	.06%
Assessment ratio for properties sold during the year. (assessed value/sale price)	100.1%	95%	100%

2020 Proposed Budget

	2019 Adopted Budget	2020 Proposed Budget	Difference	
			Amount	%
FTEs – O&M	49	48	-1	-2.0%
FTEs - Other	0	0	0	0%
Salaries & Wages	2,771,505	2,801,638	30,133	1.09%
Fringe Benefits	1,247,177	1,120,655	-126,522	-10.14%
Operating Expenditures	429,855	309,855	-120,000	-27.92%
Equipment	0	0	0	0.00%
Special Funds	70,000	70,000	0	0.00%
Total	\$4,518,537	\$4,302,148	-\$216,389	-4.79%

Budget Highlights

- Operating budget reduced by \$120,000
 - Primarily from reducing outside legal consulting
- Salaries increased by \$30,000
- Eliminated funding for several positions:
 - One Office Assistant III
 - One Property Appraiser Senior
 - One College Intern
- Created an Appeals Manager position

Remission of Taxes Special Purpose Account

	Adopted Budget	Proposed Budget	Difference	
			Amount	%
Remission of Taxes Fund	\$1,270,000	\$729,000	-\$541,000	-42.60%

- This SPA pays reimbursements to property owners for overpayments of property taxes

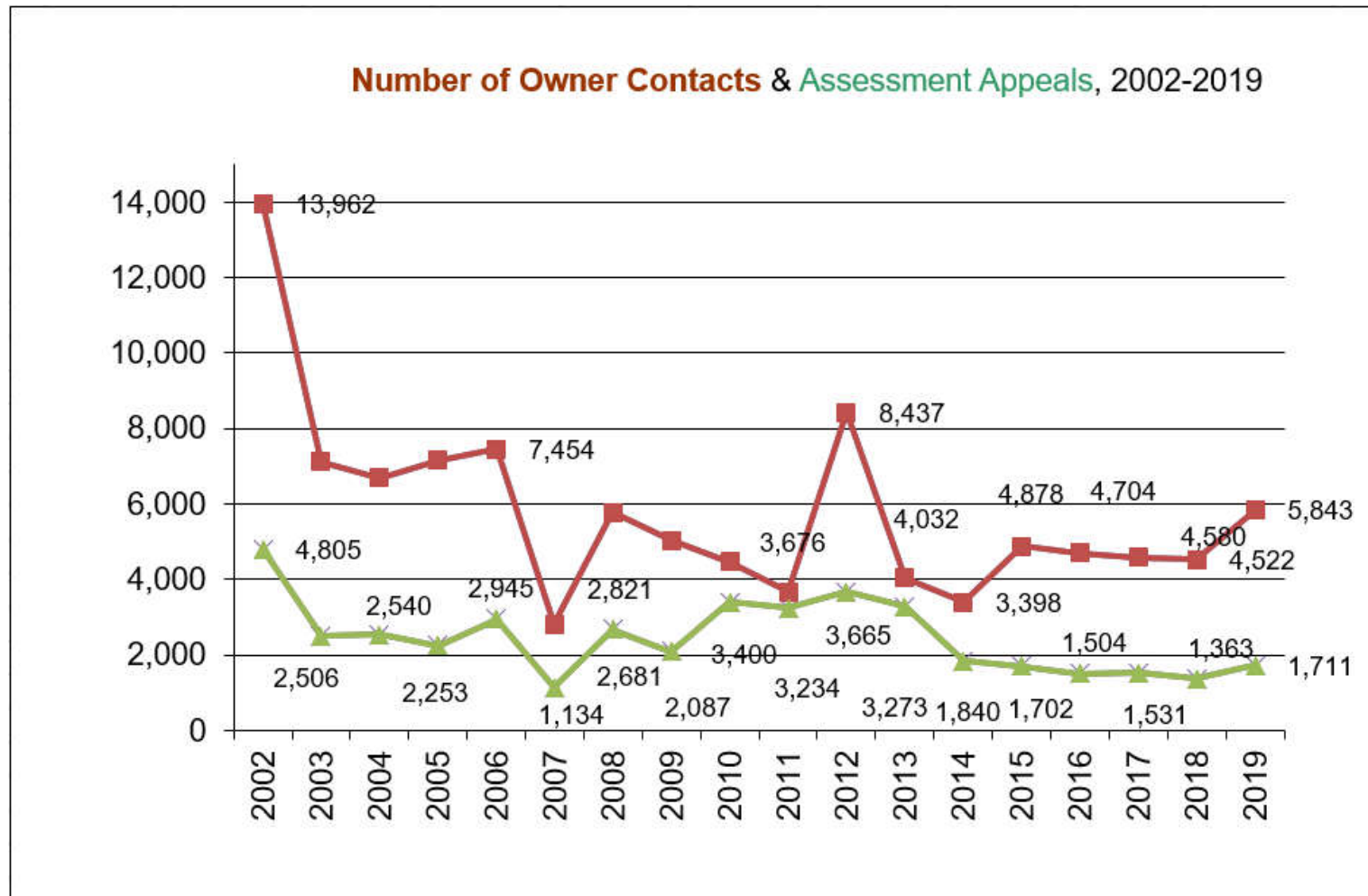
Revenues

	2019 Adopted Budget	2020 Proposed Budget	Difference	
			Amount	%
Charges for Services	\$903,000	\$843,000	-\$60,000	-6.64%

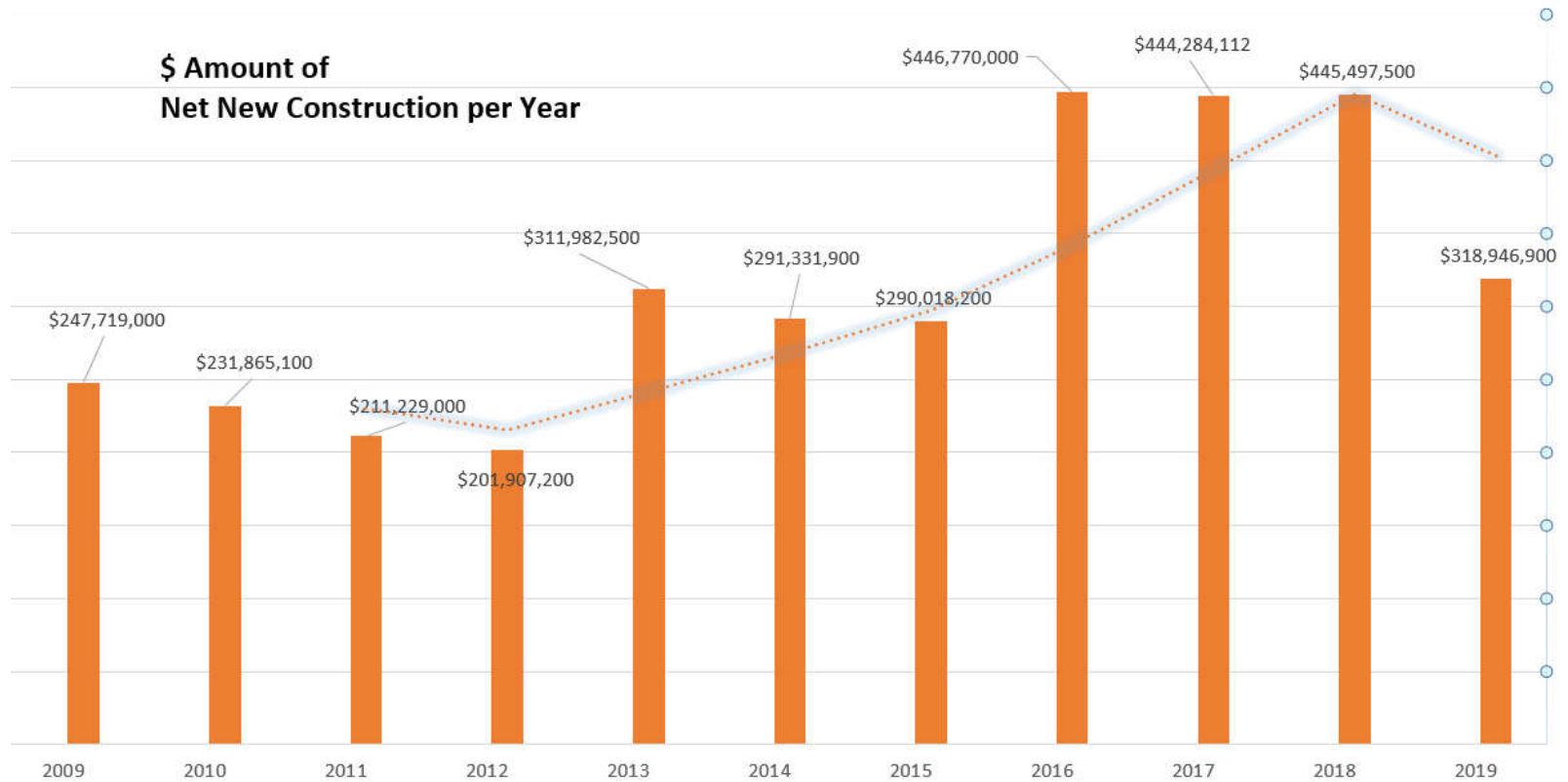
■ Sources of funds

- Omitted and special taxes adjustment
- Reimbursements from other taxing jurisdictions for property tax remissions
- Appraisal fees

Owner Contacts & Number of Appeals



Net New Construction



Staffing

Assessor's Office Staffing Percentages	
Department Staff Count	46
Male	52.2%
Female	47.8%
Hispanic	10.9%
African American	26.1%
Asian	0.0%
City Resident	69.6%
Eligible to retire within 5 years	31.8%
Eligible to Retire now (Service Retirement)	15.9%

Succession Planning Activities

Succession Planning

- Monitor turnover and potential retirements
- Training and Internal Staff Development
- Implementing New Technologies
- Reorganization / realignment of positions
- Diversity Action Plan
- Partnerships

Summary of Current Litigation

Summary of Current Assessment Litigation								
				# of Cases	% of Total	# of Parcels	\$ Amount	Value %
Tier 1 (over \$1,000,000)				7	17%	19	\$17,060,295	71%
Tier 2 (\$100,001 to \$1,000,000)				19	46%	37	\$ 6,372,224	26%
Tier 3 (up to \$100,000)				15	37%	37%	\$ 622,319	3%
Totals				41		56.37	\$24,054,838	

Successes at Court

- Cases Dismissed in 2019
 - Four cases, total value of \$383,728
- Circuit court victories
 - Eight cases, total value of \$7,995,112

Positive Outcomes

- Staffing
- Hiring
- Litigation
- Patriot CAMA software
- Documentation and Training
- Focus on the Future