

FY 2004–2005 Budget
Fairbanks North Star Borough

PROGRAM BUDGET SUMMARY

DEPARTMENT OF ASSESSING

MISSION/Program Description

THE MISSION OF THE DEPARTMENT OF ASSESSING IS TO PRODUCE THE ANNUAL TAX ROLL THAT IS FAIR, UNIFORM AND EQUITABLE, AND TO MAINTAIN AN ACCURATE AND UP TO DATE OWNERSHIP AND ADDRESS FILE FOR EVERY PROPERTY IN THE BOROUGH. Assessing has two primary duties. ONE—administer a property assessment process that is fair, uniform, and equitable by employing the following eight procedures:

- 1) Locate and identify all taxable property within each taxing jurisdiction;
- 2) Inventory the quantity, quality, and important characteristics of all taxable property;
- 3) Accurately estimate the value of each taxable property;
- 4) Determine the extent of taxability of each property;
- 5) Calculate the taxable value(s) for each property;
- 6) Timely notify the owner(s) of the assessed value;
- 7) Respond to inquiries regarding methods and values, defending same during appeals; and
- 8) Prepare and certify the official assessment roll of the entire Borough.

TWO—provide up-to-date information about assessment and related property matters, a service that has grown in importance to the community over the years. Inquiries from the public sector have increased significantly in recent years, requiring ever-increasing staffing resources. This is due in part to the public's growing awareness of the wealth of information, both current and historical, available in the Assessing records. Nowhere else can members of the community obtain such a wide spectrum of information about a particular property.

Major Long-Term Issues and Concerns

- Assist in any way possible to assure that the Borough base maps accurately reflect all land parcels, paving the way for a functional GIS.
- Audit of property field cards.

Objectives for FY 2005

- Continue to enter accurate footprints into Aurora for nearly one-third of the structures in the Borough.
- Continue building the electronic database by scanning another 50,000 documents for more efficient records management.
- Inspect an estimated 10,000 structures to verify the inventory record and obtain an updated photo for the assessment database.
- Inspect and revalue approximately 15,000 land parcels.
- Continue photo image project.

Significant Budget Changes

- The FY 2005 budget reflects a net increase in personnel costs due to cost of living adjustments, normal union and management longevity.

Previous Year's Accomplishments

- Obtained the information and incorporated nearly 3,925 sales into the assessment database.
- Incorporated another 16,000 photos and made over 23,500 valuation edits in Aurora.
- Processed over 20,600 new documents, 6,756 address changes and 5,092 ownership changes.
- Added over 550 new structures and 900 new land parcels to the tax roll.

**Dept: Assessing
Measures & Statistical Accomplishments**

The FNSB intends to measure the success of this section by the use of the following measures, over time.

<u>Measures</u>	<u>2000/01 Actual</u>	<u>2001/02 Actual</u>	<u>2002/03 Actual</u>	<u>2003/04 Actual</u>	<u>2004/05* Budget</u>
Measure 1. Percent increase in Tax Roll Value.	3.5%	6.0%	6.5%	7.5%	7.0%
Measure 2. Percent increase from New Construction.	3.0%	3.7%	4.3%	4.4%	4.5%
Measure 3. Percent increase in Parcel Count.	0.9%	1.0%	2.8%	2.3%	2.3%
Measure 4. Percent increase in Market Activity.	9.1%	9.1%	5.8%	13.8%	12.4%
Measure 5. Percent increase in Billing Edits.	35.2%	17.1%	4.4%	20.5%	17.0%

Additional Statistical Accomplishments

Ownership Changes	4,491	4,406	4,500	5,327	6,150
Address Changes	3,686	5,172	5,500	6,726	7,950
Document Edits	24,038	24,189	24,373	24,556	24,750
Title Examiner Land Edits	600	1,008	1,916	1,800	2,000
Market Indicators Posted	3,015	3,288	3,479	3,960	4,450
Number of Appraisals	16,499	20,097	17,516	18,000	18,000
Miles Logged Doing Review	13,391	14,422	15,452	16,483	17,500
Number of Hold for Value Properties	492	508	338	663	750
Adjusted Notices Mailed	866	673	1,039	1,200	1,350
Number of Appeals	103	153	91	140	180
Total Number Taxable Parcels	39,454	39,860	40,979	41,930	42,900
Parcels per Appraiser	3,288	3,322	3,415	3,494	3,575
New Construction	\$119,216,585	\$150,335,888	\$185,836,939	\$200,000,000	\$220,000,000
Total Tax Roll (excl. Pipeline)	\$4,063,138,156	\$4,305,146,221	\$4,583,965,352	\$4,930,000,000	\$5,276,034,648
Assessment Ratio	95.52%	96.92%	96.84%	95.50%	95.00%
Date Tax Roll Certified	37,042	37,405	37,762	38,139	38,139

*Estimated or predicted values.

**Dept: Assessing
Departmental Summary**

	2001/02 Actual	2002/03 Actual	2003/04 Approved	2003/04 Revised	2004/05 Recommended	2004/05 Approved
PERSONNEL SERVICES						
Permanent Salaries	1,125,992	1,161,156	1,211,000	1,211,000	1,232,340	1,232,340
Overtime Wages	6,086	7,006	10,930	10,930	10,930	10,930
Temporary Salaries	-	1,555	-	-	-	-
Benefits	472,870	450,051	541,310	541,310	660,180	639,040
Subtotal:	<u>1,604,948</u>	<u>1,619,768</u>	<u>1,763,240</u>	<u>1,763,240</u>	<u>1,903,450</u>	<u>1,882,310</u>
COMMODITIES						
Office Supplies	13,272	6,461	13,750	13,750	13,750	13,750
Computer Supplies	2,084	1,798	1,900	1,900	1,900	1,900
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	3,450	2,683	3,750	3,750	3,750	3,750
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	-	294	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	-	-
Equipment Parts	-	-	-	-	-	-
Subtotal:	<u>18,806</u>	<u>11,236</u>	<u>19,400</u>	<u>19,400</u>	<u>19,400</u>	<u>19,400</u>
CONTRACTUAL SERVICES						
Professional Services	9,030	-	17,120	17,120	17,120	17,120
Communications	500	-	700	700	700	700
Travel	58,208	56,063	59,420	59,420	72,300	72,300
Professional Dues/Meetings	1,900	2,885	6,250	6,250	6,430	6,430
Training	2,650	4,575	5,200	5,200	6,600	6,600
Advertising, Printing & Binding	12,620	12,797	15,800	15,800	15,800	15,800
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	554	449	600	600	600	600
Repairs & Maint. -Other Equipment	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	-	-
Other Contractual Services	9,100	9,265	15,340	15,340	15,340	15,340
Subtotal:	<u>94,562</u>	<u>86,034</u>	<u>120,430</u>	<u>120,430</u>	<u>134,890</u>	<u>134,890</u>
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
CAPITAL OUTLAY						
Controlled Assets	-	-	-	-	-	-
Buildings & Structures	-	-	-	-	-	-
Office Furniture	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Rolling Equipment	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-
Land & Land Improvements	-	-	-	-	-	-
Library Materials	-	-	-	-	-	-
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	-	-	-	-	-	-
Subtotal:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
GRAND TOTAL:	<u><u>1,718,316</u></u>	<u><u>1,717,038</u></u>	<u><u>1,903,070</u></u>	<u><u>1,903,070</u></u>	<u><u>2,057,740</u></u>	<u><u>2,036,600</u></u>

FUNDING SOURCE:
General Fund Revenues