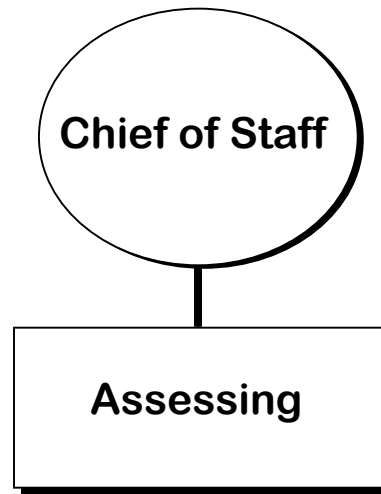


# Department of Assessing



## 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**

- Convert from the old, outdated field cards to an electronic tablet for appraisal fieldwork.
- Develop an extensive, on-going document image scheme.

#### **Objectives for FY 2006**

- Continue to enter accurate footprints into Aurora for nearly one-third of the structures in the Borough.
- 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.
- Automate the state exemption application/valuation process.

#### **Significant Budget Changes**

- The FY 2006 budget reflects a net increase in personnel costs due to a new position and cost of living adjustments, normal union and management longevity.

#### **Previous Year's Accomplishments**

- Obtained the information and incorporated nearly 4,000 sales into the assessment database.
- Incorporated another 16,000 photos and made over 24,000 valuation edits in Aurora.
- Processed over 23,000 documents, 6,250 address changes and 5,364 ownership changes.
- Added 756 new structures and 678 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>2001/02</u> Actual	<u>2002/03</u> Actual	<u>2003/04</u> Actual	<u>2004/05*</u> Estimated	<u>2005/06*</u> Budget
1) % Increase in Tax Roll Value	6.0%	6.5%	8.4%	10.2%	9.6%
2) % Increase from New Construction	3.7%	4.3%	4.8%	5.5%	4.6%
3) % Increase in Parcel Count	1.0%	2.8%	2.3%	3.2%	3.1%
4) % Increase in Market Activity	9.1%	5.8%	10.5%	4.0%	5.0%
5) % Increase in Billing Edits	17.1%	4.4%	8.1%	7.5%	7.0%

**Additional Statistical Accomplishments**

Ownership Changes	4,406	4,500	4,932	5,364	5,796
Address Changes	5,172	5,500	5,876	6,252	6,628
Document Edits	24,189	23,119	22,049	23,349	23,176
Title Examiner Land Edits	1,008	1,916	1,800	2,500	2,500
Market Indicators Posted	3,288	3,479	3,846	4,000	4,200
Number of Appraisals	20,097	17,516	19,277	24,000	24,000
Miles Logged Doing Review	32,049	32,763	33,476	34,190	34,903
Number of Post-deadline Appraisals	508	338	663	549	600
Adjusted Notices Mailed	673	1,039	1,200	1,361	1,522
Number of Appeals	153	91	140	150	150
Total Number of Parcels	44,643	45,896	47,249	48,480	49,711
Parcels per Appraiser	3,720	3,825	3,937	4,040	4,143
Total Number Taxable Parcels	39,860	40,979	41,930	43,289	44,648
New Construction	\$150,335,888	\$185,836,939	\$218,985,929	\$275,000,000	\$250,000,000
Total Tax Roll (excl. Pipeline)	\$4,305,146,221	\$4,583,965,352	\$4,968,191,868	\$5,475,000,000	\$6,000,000,000
Assessment Ratio	96.9%	96.8%	95.4%	95.0%	95.0%
Date Tax Roll Certified	5/29/02	5/21/03	5/28/04	6/1/05	6/1/05

\*Note: the 2004/2005 numbers are estimated as well, since the tally is though 6/30/05, so please do not label this column as "Actual" this year!

**Dept: Assessing  
Departmental Summary**

	<b>2002/03</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2005/06</b>
	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Revised</b>	<b>Recommended</b>	<b>Approved</b>
<b>PERSONNEL SERVICES</b>						
Permanent Salaries	1,161,156	1,180,397	1,232,340	1,232,340	1,328,590	1,328,590
Overtime Wages	7,006	4,770	10,930	10,930	10,930	10,930
Temporary Salaries	1,555	8,221	-	-	-	-
Benefits	450,051	498,222	639,040	639,040	754,150	754,150
Subtotal:	<u>1,619,768</u>	<u>1,691,610</u>	<u>1,882,310</u>	<u>1,882,310</u>	<u>2,093,670</u>	<u>2,093,670</u>
<b>COMMODITIES</b>						
Office Supplies	6,461	7,651	13,750	13,750	15,000	15,000
Computer Supplies	1,798	1,990	1,900	1,900	1,900	1,900
Operating Supplies	-	-	-	-	-	-
Books and Periodicals	2,683	869	3,750	3,750	3,750	3,750
Repair and Maint. Supplies	-	-	-	-	-	-
Clothing Supplies	294	-	-	-	-	-
Motor Fuels and Lubricants	-	-	-	-	7,000	7,000
Equipment Parts	-	-	-	-	-	-
Subtotal:	<u>11,236</u>	<u>10,510</u>	<u>19,400</u>	<u>19,400</u>	<u>27,650</u>	<u>27,650</u>
<b>CONTRACTUAL SERVICES</b>						
Professional Services	-	9,192	17,120	17,120	17,120	17,120
Communications	-	-	700	700	700	700
Travel	56,063	63,701	72,300	72,300	37,800	37,800
Professional Dues/Meetings	2,885	2,455	6,430	6,430	6,550	6,550
Training	4,575	6,209	6,600	6,600	24,700	24,700
Advertising, Printing & Binding	12,797	12,885	15,800	15,800	15,800	15,800
Insurance and Bonding	-	-	-	-	-	-
Repairs & Maint. -Bldg. & Grounds	-	-	-	-	-	-
Repairs & Maint. -Office Equipment	449	494	600	600	600	600
Repairs & Maint. -Other Equipment	-	-	-	-	6,000	6,000
Rent	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Equipment Leases	-	-	-	-	19,970	19,970
Other Contractual Services	9,265	8,955	15,340	15,340	15,340	15,340
Subtotal:	<u>86,034</u>	<u>103,891</u>	<u>134,890</u>	<u>134,890</u>	<u>144,580</u>	<u>144,580</u>
Grants Match, Indirect, Awaiting Budget	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
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>
<b>GRAND TOTAL:</b>	<u><u>1,717,038</u></u>	<u><u>1,806,011</u></u>	<u><u>2,036,600</u></u>	<u><u>2,036,600</u></u>	<u><u>2,265,900</u></u>	<u><u>2,265,900</u></u>
<b>FUNDING SOURCE:</b>						
General Fund Revenues						