

PROGRAM BUDGET SUMMARY

DEPARTMENT OF ASSESSING

Mission/Program Description

Assessing has two primary missions. 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.

Objectives for FY 2004

- Implement the newly developed "Sketcher" to delineate accurate footprints and incorporate them 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.
- Audit 22,000 property field cards.
- Complete photo image project.

Significant Budget Changes

- The FY 2004 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 3,450 sales into the assessment database.
- Incorporated another 16,000 photos and made over 24,000 valuation edits in Aurora.
- Processed over 15,200 new documents, 5,200 address changes and 4,560 ownership changes.
- Added over 800 new structures and 565 new land parcels to the tax roll.

**Dept: Assessing
Statistical Accomplishments**

| | 1999/00 Actual | 2000/01 Actual | 2001/02 Actual | 2002/03 Budget | 2003/04 Budget |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Certify Tax Roll Timely | Yes | Yes | Yes | | |
| Number of Taxable Parcels | 39,121 | 39,454 | 39,860 | 40,500 | 41,000 |
| Sales Ratio | 96.54% | 95.52% | 96.92% | 95.00% | 95.00% |
| Number of Parcels Reappraised | 19,322 | 18,450 | 21,500 | 20,500 | 21,000 |
| New Construction Added | \$148,586,226 | \$119,216,585 | \$150,335,888 | \$150,000,000 | \$140,000,000 |
| New Parcels | 363 | 322 | 454 | 450 | 400 |
| New Recorded Plats | N/A | 100 | 120 | 130 | 110 |
| New structures | 1,000+ | 976 | 1,084 | 1,000 | 1,000 |
| State Exemptions (Sen Cit/Dis Vet) | 2,106 | 2,195 | 2,308 | 2,400 | 2,600 |
| Farm Use Land | 96 | 98 | 128 | 130 | 135 |
| New Documents | 16,000+ | 16,680 | 17,430 | 18,000 | 19,000 |
| Edited Documents | 18,000+ | 19,001 | 21,358 | 21,700 | 22,500 |
| Ownership Changes | 3,217 | 4,491 | 4,406 | 4,500 | 4,600 |
| Address Changes | 3,500+ | 3,686 | 5,172 | 5,500 | 6,000 |
| Sales Data Letters Mailed | 4,930 | 6,289 | 9,450 | 9,500 | 9,500 |
| Valuation Edits | 20,224 | 21,186 | 27,300 | 25,000 | 27,000 |
| Sales Added to Sales Data Qualified | 2,839 | 3,018 | 3,299 | 3,300 | 3,500 |
| Sales Added to Sales History | 1,988 | 2,087 | 2,106 | 2,150 | 2,200 |
| Adjusted Notices Sent | 1,509 | 866 | 673 | 800 | 700 |
| Duplicate Notices Sent | N/A | N/A | 1,461 | 1,650 | 1,700 |
| Number Appeals Filed | 188 | 103 | 154 | 150 | 150 |
| Number Appeals Heard at Board of Equalization | 27 | 29 | 30 | 30 | 30 |

**Dept: Assessing
Departmental Summary**

| | 2000/01 Actual | 2001/02 Actual | 2002/03 Approved | 2002/03 Revised | 2003/04 Recommended | 2003/04 Approved |
|-------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| PERSONNEL SERVICES | | | | | | |
| Permanent Salaries | 1,106,379 | 1,125,992 | 1,195,960 | 1,195,960 | 1,211,000 | 1,211,000 |
| Overtime Wages | 2,539 | 6,086 | 10,930 | 10,930 | 10,930 | 10,930 |
| Temporary Salaries | - | - | - | - | - | - |
| Benefits | 455,433 | 472,870 | 486,380 | 486,380 | 541,310 | 541,310 |
| Subtotal: | <u>1,564,351</u> | <u>1,604,948</u> | <u>1,693,270</u> | <u>1,693,270</u> | <u>1,763,240</u> | <u>1,763,240</u> |
| COMMODITIES | | | | | | |
| Office Supplies | 9,203 | 13,272 | 12,750 | 12,750 | 13,750 | 13,750 |
| Computer Supplies | 1,532 | 2,084 | 1,900 | 1,900 | 1,900 | 1,900 |
| Operating Supplies | - | - | - | - | - | - |
| Books and Periodicals | 2,513 | 3,450 | 3,750 | 3,750 | 3,750 | 3,750 |
| Repair and Maint. Supplies | - | - | - | - | - | - |
| Clothing Supplies | - | - | - | - | - | - |
| Motor Fuels and Lubricants | - | - | - | - | - | - |
| Equipment Parts | - | - | - | - | - | - |
| Subtotal: | <u>13,248</u> | <u>18,806</u> | <u>18,400</u> | <u>18,400</u> | <u>19,400</u> | <u>19,400</u> |
| CONTRACTUAL SERVICES | | | | | | |
| Professional Services | 20,000 | 9,030 | 17,120 | 17,120 | 17,120 | 17,120 |
| Communications | 500 | 500 | 700 | 700 | 700 | 700 |
| Travel | 60,733 | 58,208 | 61,080 | 60,755 | 59,420 | 59,420 |
| Professional Dues/Meetings | 2,968 | 1,900 | 6,190 | 6,190 | 6,250 | 6,250 |
| Training | 1,250 | 2,650 | 4,250 | 4,575 | 5,200 | 5,200 |
| Advertising, Printing & Binding | 12,823 | 12,620 | 15,800 | 15,800 | 15,800 | 15,800 |
| Insurance and Bonding | - | - | - | - | - | - |
| Repairs & Maint. -Bldg. & Grounds | - | - | - | - | - | - |
| Repairs & Maint. -Office Equipment | 408 | 554 | 600 | 600 | 600 | 600 |
| Repairs & Maint. -Other Equipment | - | - | - | - | - | - |
| Rent | - | - | - | - | - | - |
| Utilities | - | - | - | - | - | - |
| Equipment Leases | - | - | - | - | - | - |
| Other Contractual Services | 13,766 | 9,100 | 12,630 | 12,630 | 15,340 | 15,340 |
| Subtotal: | <u>112,448</u> | <u>94,562</u> | <u>118,370</u> | <u>118,370</u> | <u>120,430</u> | <u>120,430</u> |
| Grants Local Match & Indirect Costs | - | - | - | - | - | - |
| CAPITAL OUTLAY | | | | | | |
| Controlled Assets | - | - | - | - | - | - |
| Buildings & Structures | - | - | - | - | - | - |
| Office Furniture | - | - | - | - | - | - |
| Office Equipment | - | - | 1,000 | 1,000 | - | - |
| Rolling Equipment | - | - | - | - | - | - |
| Machinery & Equipment | - | - | - | - | - | - |
| Land & Land Improvements | - | - | - | - | - | - |
| Library Materials | - | - | - | - | - | - |
| Leasehold Improvements | - | - | - | - | - | - |
| Other Capital Items | - | - | - | - | - | - |
| Subtotal: | <u>-</u> | <u>-</u> | <u>1,000</u> | <u>1,000</u> | <u>-</u> | <u>-</u> |
| GRAND TOTAL: | <u><u>1,690,047</u></u> | <u><u>1,718,316</u></u> | <u><u>1,831,040</u></u> | <u><u>1,831,040</u></u> | <u><u>1,903,070</u></u> | <u><u>1,903,070</u></u> |
| FUNDING SOURCE: | | | | | | |
| General Fund Revenues | | | | | | |