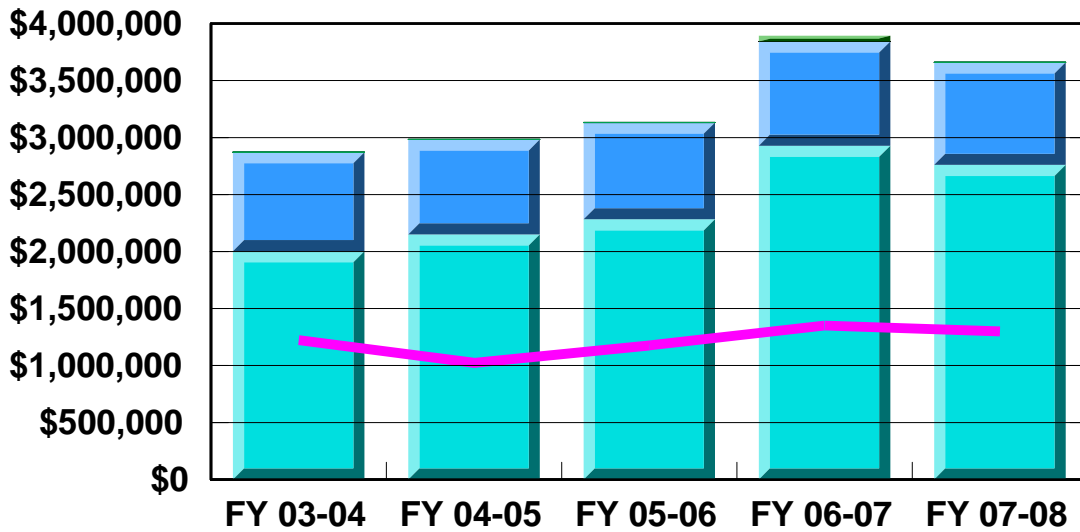


ASSESSOR

2003-04 to 2007-08



	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08
PERSONNEL	\$2,003,268	\$2,150,982	\$2,283,927	\$2,928,227	\$2,760,422
MATERIALS	\$868,404	\$832,630	\$847,540	\$914,654	\$899,578
CAPITAL	\$0	\$0	\$0	\$0	\$0
OTHER	\$0	\$0	\$0	\$50,000	\$0
TOTAL EXP	\$2,871,672	\$2,983,612	\$3,131,467	\$3,892,881	\$3,660,000
TOTAL REV	\$1,222,695	\$1,023,016	\$1,176,167	\$1,350,400	\$1,299,500
FULL-TIME EQUIVALENTS	36.00	36.00	37.00	43.00	42.00

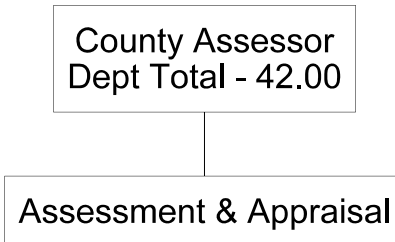
Numbers for FY 03-04 through FY 05-06 are actual revenues and expenditures. FY 06-07 represents the revised budget and FY 07-08 is the adopted budget. For an explanation of the differences between the actual expenditures and budgets, see the Differences Between "Actual" and "Budgeted" Numbers located in the Budget Summary section of this document on page 24.

The decrease in personal (personnel) services is a result of eliminating a position that was authorized in FY 06-07 but never filled. The remaining reduction is due to decreased PERS rates.



Assessor

Organization Chart



All employees are reported as full-time equivalents.

Assessor

Highlights and Challenges

Department Summary

Purpose Statement: The Assessor's Office is a state-mandated program that assesses (for tax purposes) all real property, mobile homes, and business personal property in Jackson County. The Department strives to ensure that all property is assessed and valued correctly; that all citizens and governmental entities are treated fairly and honestly; and that all programs comply with all State statutes and administrative rules. The Assessor's Office also strives to improve the assessment process through training, automation, and better management practices.

Major Issues and Service Level Goals for Fiscal Year 2007-2008

- Work began in 2006-2007 with respect to analysis and recalculation in the County and will continue in 2007-2008. Continue learning and implementing a recalculation process for properties throughout the County to ensure that all properties are appraised at their correct real market value.
- This year's reappraisal will focus on Jacksonville and East Medford for the 2007-2008 year. We intend to accomplish a complete door to door inspection, set-up and recalculation of all 1,556 urban single-family residential properties in Jacksonville, complete with land studies for January 1, 2007. Additionally, we intend to conduct an inventory review/recalculation of 5,844 accounts in MA 6 (Study Areas 3, 4, 5, 6, and 32). This plan will also include the option to conduct any valuation form necessary to address appraisal needs that become apparent in the future. This may include single properties, groups of properties, or all properties in the County.
- The 18 remaining hot spot projects approved by the Department of Revenue in the Appraisal Plan Update will be addressed through this larger far-reaching process over the next few years. By utilizing the reappraisal/recalculation method, we will satisfy the inequities, omitted property, errors on the assessment roll and bring our values for property in the County in line with the market. With the additional staff brought on in 2006, we will be able to appraise new construction and work on the hot spot areas as well. While new construction has slowed slightly in 2006, subdivision plats and segregations have increased by over 12 percent. The County is poised for another building expansion.
- Continue to analyze our appraisal process to ensure that we are effective or utilizing our resources wisely.
- Continue to work on ORMAP projects and ongoing in-house remapping of problem areas on the Jackson County base map to ensure its accuracy for public safety and for producing accurate studies. In addition to work produced by our in-house staff, we continue our grant contract with ORMAP (the statewide mapping program). This grant allowed us to add an additional cartographer with renewal for up to five years to meet Goal 4. This position actually began in the 2003-2004 fiscal year and is dedicated to producing very accurate COGO mapping. This contract is a 100 percent reimbursement from the State through the ORMAP funds.

Assessor

- Send letters to a portion of the non-EFU properties as well as new owners of EFU and non-EFU properties.

Major Issues and Service Level Accomplishments for Prior Year

- The change into a mode of recalculation required that the infrastructure associated with a recalculation program be designed and implemented. Both administrative aspects as well as staff training were required for implementation. For the first time since Measure 50, significant attention was given to appraisal work associated with something other than valuing new construction.
- Ashland Urban Renewal – The residential appraisal staff is finalizing the field work phase of a reappraisal of the 6,927 urban properties in Ashland. Our goal is to complete the analysis phase by the Spring of 2007 and apply the values for the 2008-2009 assessment year or sooner.
- It is our intent to reappraise all 533 warehouse properties in the County by the Spring of 2007. That process started in the Fall of 2006. The appraisal set-up work was completed earlier this year. That process involved sending and then analyzing income and expense questionnaires to all owners.
- By the end of 2006, field work and final value assignments for 190 accounts (MA 1 and 5) is expected to be complete. The balance of the work will be completed after red tag work is finished next Spring.
- We experienced our fifth year-end certification process using our new system. The process went very smoothly. As for the ORCATS assessment software program, the results were as good as we experienced in the prior year, but the overall experience seemed to go even more effortlessly. The system is alive and well and we are very happy with the results.
- Sent out farm income questionnaires for only the properties identified by appraisers.
- Again we had a record year in the number of properties requiring appraisal due to new construction activity (red tag work). This last red tag year, we completed 7,719 residential red tags and 675 commercial/industrial and multi-family red tags.
- Processed just over 65,207 recorded documents.
- Mapped 1,040 property line changes.
- Converted to the statewide Department of Revenue 2005 Factor Book. We were able to table 90+ percent of our residential accounts instead of being an entered value from the old system. This process also cleaned up a lot of inequities and inconsistencies that were inherent from the old system.
- Of the 23 hot spot projects approved by the Department of Revenue in the 2005 Appraisal Plan Update, four have been completed, one partially completed, and one has been deemed to be impossible to complete. This leaves 18 projects and a County-wide reappraisal that may take care of some of the 18.
- Recorded taxing district changes on 105 accounts.
- Reappraised 5,434 land partitions.
- Recalculated acreage and value for 820 accounts resulting from the DOR Remap contract.

Assessor

- Reviewed and updated commercial property inventory data records for 7,735 accounts in preparation for conversion into the new commercial ORCATS application.
- Extra help was hired to assist with a long awaited scanning project. Work began on our 70,000 plus appraisal jackets that contain historical records that soon will be available on the computer and web site.
- LOIS manufactured structure data management system that maintains and reports ownership/inventory/sales data as compiled by DCBS.
- Recorded taxing district changes on 762 accounts.
- Reappraised 6,955 land partitions, an increase of 36 percent over the prior year.
- Extra help was hired to assist with the processing of business personal property taxes and appraisal and clerical functions.
- Of the eleven hot spot projects approved by the Department of Revenue in the 2001 Appraisal Plan Update, one was completed. No progress has been made on the other ten for the fourth year. The list of hot spot projects has grown from 18 to 23 in the last year.
- Edge matched 92 new maps.
- Recalculated acreage and value for 820 accounts resulting from the DOR Remap contract.
- Reviewed and updated commercial property inventory data records for 7,735 accounts in preparation for conversion into the new commercial ORCATS application.

Assessment and Appraisal

Program Purpose

The purpose of the Assessment and Appraisal Program (a State mandated program) is to perform assessments on all real property, mobile homes, and personal property in a fair and equitable manner to ensure that all property is assessed and valued correctly; to treat all citizens and governmental entities fairly and honestly; comply with all State statutes and administrative rules; and strive to improve the assessment process through training, automation, and better management practices.

The Assessment and Appraisal Program is helping to meet County goals: (2) Serve all citizens fairly and ensure access to County government; (3) Provide opportunities for all citizens to prosper by promoting the economic development of the area; (4) Strengthen cooperation between public agencies; (6) Encourage citizen understanding and participation in County government; (9) Promote employee pride, high standards of performance, and productivity; and (11) Maintain public records to provide financial, historical, and statistical information. However, the primary goal is number 2.

Program Information

The Assessment and Appraisal Program provides the following services:

- **Appraisal of All New Construction**

Strategic objective: Ensure that all new construction is appraised properly so that its correct value is shown on the property tax rolls.

<i>Outcome(s)</i>	FY 2005-2006 Actual	FY 2006-2007 Budgeted	FY 2006-2007 Expected	FY 2007-2008 Projected
Appraisals	7,458 acts	8,388 acts	8,400 acts	8,400 acts

- **Reduce Number of Appeals Requiring Tax Roll Corrections**

Strategic objective: Maintain fair and accurate tax roll records upon which to base tax assessments for all taxing districts in Jackson County and reducing the number of appeals requiring tax roll corrections.

- **Process All Special Assessment and Exempt Applications**

Strategic objective: Maintain property assessment for special properties adhering to State laws and statutes.



Assessment and Appraisal

<i>Outcome(s)</i>	FY 2005-2006 Actual	FY 2006-2007 Budgeted	FY 2006-2007 Expected	FY 2007-2008 Projected
Special assessed	155	160	59	62
Exempt	84	80	89	92

- **Process All Name Transfers to Insure Correct Assessment Records**

Strategic objective: Maintain accurate assessment records according to State laws and statutes.

<i>Outcome(s)</i>	FY 2005-2006 Actual	FY 2006-2007 Budgeted	FY 2006-2007 Expected	FY 2007-2008 Projected
Transfers	79,001	65,207	65,207	70,000

- **Maintain an Accurate Base Map for Assessment Purposes and GIS**

Strategic objective: Maintain an accurate base map for assessment purposes and Geographic Information Systems (GIS).

<i>Outcome(s)</i>	FY 2005-2006 Actual	FY 2006-2007 Budgeted	FY 2006-2007 Expected	FY 2007-2008 Projected
Remaps	92	100	100	100
Segregations	1,040	1,206	1,206	1,200
Subdivisions	1,745	1,962	1,962	2,000

- **Scan (Digitize) All Relative Assessment Information Into the Computer and Make Information Available on the Web Where Appropriate**

Strategic objective: Initial phase involves scanning TRC documentation making this material available to assessment staff in ORCATS.

<i>Outcome(s)</i>	FY 2005-2006 Actual	FY 2006-2007 Budgeted	FY 2006-2007 Expected	FY 2007-2008 Projected
Documents digitized	60,000	300,000	300,000	150,000

Assessment and Appraisal

Significant Issues in the Year Ahead

Having addressed the Department's staffing needs (i.e. addition of three new appraisers and lead appraiser) we have and expect to take significant steps toward improving service levels in all aspects of the program. Reviewing property door to door has uncovered a plethora of missed property. Once our inventory is correct, with the assistance of the Department of Revenue, we plan to design a recalculation program that will help us begin to establish and maintain accurate values that equate to a more accurate revenue stream.

The use of the "Front Counter Application," which allows people to obtain property information from the comfort of their homes and offices on the World Wide Web, continues to be well utilized. This has reduced the amount of foot traffic coming to the Courthouse for such information, thus positively impacting staff productivity.

Financial Condition

The Assessment and Appraisal Program is projected to receive 29.5 percent of its funding again this year from a State grant for assessment and taxation. This program also collects fees and charges representing an additional 5.6 percent. The remaining 64.9 percent comes from the County general fund.

Program: 050101	2003-2004 Actual	2004-2005 Actual	2005-2006 Actual	2006-2007 Revised	2007-2008 Adopted
REVENUES					
State/Local Gov't	\$1,128,902	\$911,369	\$1,046,137	\$1,229,400	\$1,160,700
Federal Gov't	\$0	\$0	\$0	\$0	\$0
Fees & Charges	\$93,790	\$111,645	\$130,254	\$121,000	\$138,800
Other	\$0	\$0	(\$227)	\$0	\$0
Total	\$1,222,692	\$1,023,014	\$1,176,164	\$1,350,400	\$1,299,500
EXPENDITURES					
Personal Services	\$2,003,259	\$2,150,975	\$2,283,920	\$2,928,227	\$2,760,422
Materials & Services	\$868,394	\$832,618	\$847,530	\$914,654	\$899,578
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$50,000	\$0
Total	\$2,871,653	\$2,983,593	\$3,131,450	\$3,892,881	\$3,660,000
Full-Time Equivalent	36.00	36.00	37.00	43.00	42.00

