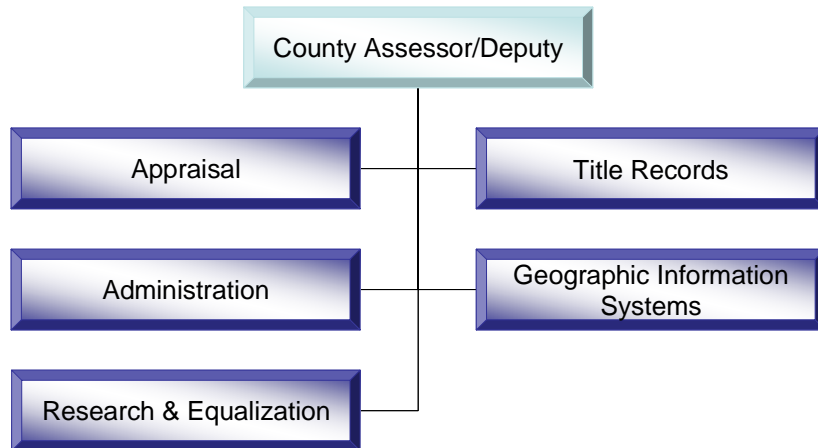


MISSION STATEMENT

To provide the highest level of public service in our duty to locate, identify and appraise all property that is subject to ad-valorem taxation, at current market value or at the level established by law, classify all property by assessment category and process exemptions established by law.

ORGANIZATION



The department is managed by the County Assessor. The County Assessor is elected by the voters of Yuma County.

SERVICES

Appraisal: Responsible for locating and listing all properties subject to ad-valorem taxes. The Appraisal unit is divided into four sub-sections: Residential, Commercial and Personal Property, Agriculture and Research & Equalization.

Title Records: Records all property title changes to property boundaries such as lot splits, combinations and subdivisions.

Administration: Responsible for recording Mobile Home title changes and locations, as well as, exemption postings, tax roll correction processing and miscellaneous administrative duties.

Geographic Information Systems: The Geographic Information Section is responsible for maintaining the tabular data for tax district boundaries within the assessment database. The section also monitors the spatial boundaries of all taxing authorities.

Research & Equalization: The Research & Equalization Section monitors the full cash value to sale ratio of all real property and assists the Assessor in identifying properties that are not in compliance with State ratio standards. The section also performs the necessary canvass and review of all property to assure equity in assessment.

ASSESSOR'S OFFICE



STRATEGIC PLAN PERFORMANCE

Performance Measure Actuals & Benchmarks - Assessor

The following measures are departmental priorities identified in the County-wide Strategic Plan:

Department Goal:	Actual	Current	Benchmarks		
Measure:	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Design and implement a logical parcel map numbering system.					
Parcels converted to new numbering system	11,491	38,401	11,500	15,000	15,000
Discover, list and appraise all taxable property and periodically review assessments for adherence to assessment standards within the resources allotted.					
% adherence with industry equipment standards.	90%	90%	95%	100%	100%
% of new construction projects listed within 30 days of completion	25%	25%	35%	50%	65%
% of positions in alignment with IAAO standards.	80%	80%	85%	90%	95%
% of three year appraisal cycle completed	20%	20%	35%	50%	65%
Ensure that all assessments are made in an equitable manner thereby extending the tax base fairly among the community.					
Coefficient of dispersion	.25 - .30	.25 - .30	<.25	<.24	<.23
Full Cash Value/Net Lease ratio for agricultural property	25% - 30%	25% - 30%	30% - 35%	35% - 40%	40% - 45%
Ensure that the assessment data collected from real and personal property is accurate and timely.					
% of Error Correction Resolutions	1.13%	2.00%	1.80%	1.60%	1.40%
Make all information, that may be inspected, readily available to the public.					
% of service reports available in electronic form	50%	50%	60%	70%	80%
To have a well trained workforce.					
% of courses successfully completed	90%	95%	100%	100%	100%

EXPECTATIONS

GENERAL:

○ Customer satisfaction:

County Strategic Goal: Customer Satisfaction.

Objective: By the next survey, to have 36% or more of residents agree that property values are assessed equitably.

Status: The 2007 resident survey showed that 36.3% agreed.

Strategy: Add one Appraiser I position.

ADMINISTRATION:

○ Become the most technologically advanced Assessor's Office in Arizona:

County Strategic Goal: County Resources.

Objective: Utilize computer technology to increase the functionality of the Assessor's Office.

Status: The current Computer Assisted Mass Appraisal (CAMA) vendor is pricing the cost of conversion to HTML products. We are anticipating a quote by June 2009.

Strategy: Install an upgraded CAMA system by August 2010.



ASSESSOR'S OFFICE

EXPECTATIONS (CONCLUDED)

APPRAISAL:

- Discover, list and appraise all taxable property and periodically review assessments for adherence to assessment standards within the resources allotted:

County Strategic Goal: County Resources.

Objective: Increase the % of properties re-appraised on a three year cycle as required by law.

Status: Currently, 73% of properties are reviewed.

Strategy: Obtain aerial photographic images in both ortho and oblique formats.

- Discover, list and appraise all taxable property and periodically review assessments for adherence to assessment standards within the resources allotted:

County Strategic Goal: County Resources.

Objective: Increase the % of properties re-appraised on a three year cycle as required by law.

Status: Currently, 73% of properties are reviewed.

Strategy: Add one Appraiser I position.

TITLE RECORDS:

- Design and implement a logical parcel map numbering system:

County Strategic Goal: County Resources.

Objective: Reduce the time and effort required to locate real property parcels.

Status: Currently, 38,875 (44%) parcels out of 88,249 have been converted.

Strategy: Ensure adequate staffing in DDS GIS division to complete project.

INITIATIVES NEW FOR 2010

Property Tax Assessment:

- Establish Enterprise GIS & electronic document management systems.
- Set up procedures for capturing agricultural lease data.
- Establish a Sales Verification Unit to review sales for reporting accuracy.

INITIATIVES PRIOR YEAR STATUS

Administration:

- Move toward becoming a "paperless" office and establish internet links to local and state GIS.

Status: Ongoing

- Identify work assignments and status reports by creating a database to manage workflow and available resources.

Status: Ongoing

- Design satellite office space to improve productivity and public accessibility by allowing for semi-private areas for interviews with property owners and public access to the Assessors computer systems

Status: Complete

- Install cubicles to support office staff growth and replace all older automation equipment ('98) with up-to-date equipment.

Status: Complete

- Increase the availability of training to staff to maintain and gain the proper certifications to execute their duties.

Status: Ongoing

ASSESSOR'S OFFICE



STAFFING LEVELS

Authorized Positions by Major Function

	2006-07	2007-08	2008-09	2009-10
Assessor & Deputy	2.00	2.00	2.00	2.00
Appraisals	11.00	11.00	11.00	12.00
Title Records	5.00	5.00	5.00	5.00
Administration	9.00	9.00	9.00	9.00
Geographical Information Sys.	1.00	1.00	1.00	1.00
Research & Equalization	4.00	4.00	4.00	4.00
Total	32.00	32.00	32.00	33.00

The Department is adding 1.0 Appraiser I position in support of Department Strategic Plan goals to “Discover, list and appraise all taxable property and periodically review assessments for adherence to assessment standards within the resources allowed” and “Ensure that all assessments are made in an equitable manner thereby extending the tax base fairly among the community”.

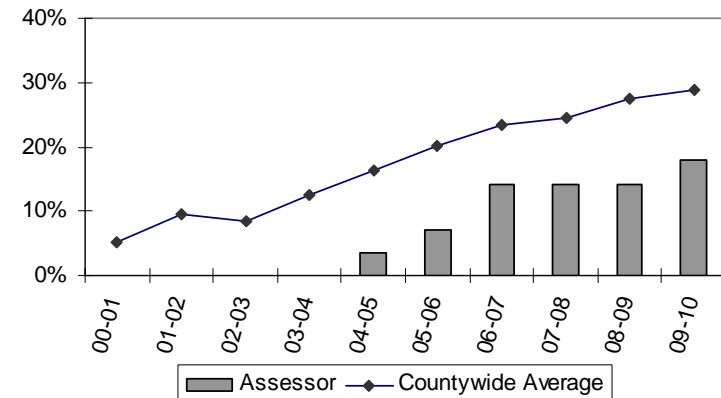
All positions are funded by the General Fund.

Authorized Positions by Classification

	2006-07	2007-08	2008-09	2009-10
County Assessor	1.00	1.00	1.00	1.00
Chief Deputy Assessor	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Appraiser III	4.00	4.00	4.00	4.00
GIS Analyst I	1.00	1.00	1.00	1.00
Appraiser II	3.00	3.00	3.00	3.00
Title / Records Examiner II	1.00	1.00	1.00	1.00
Appraiser I	8.00	8.00	8.00	9.00
Title / Records Examiner I	3.00	3.00	3.00	3.00
Clerk III	4.00	4.00	4.00	4.00
Clerk II	4.00	4.00	4.00	4.00
Clerk I	1.00	1.00	1.00	1.00
Total	32.00	32.00	32.00	33.00

Assessor's Growth in Positions Compared to FY00 Base Year - All Funds

(No agency changes in years without gray bars)



The Assessor's Office has grown 17.9% since fiscal year 1999/00. This is lower than the “County average” of 29.1%. The Assessor's Office housed 28 positions in fiscal year 1999-00.



FUNDING LEVELS

Revenue: General Fund support is at the level needed for General Fund expenditures. The increase in Special Revenue from FY08/09 is due to an anticipated increase in Recording Fees.

Personnel: The increase in the personnel budget for FY 2010 is due to the addition of an Appraiser I position.

Supplies and services: The net increase is primarily due to increases in Travel, EDP System Support Services, Duplicating Equipment Repair and Maintenance, as well as Data Processing Equipment related to the addition of the Appraiser I position.

Capital outlay: Capital outlay is increasing due to the replacement of two automobiles.

	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Estimate 2008-09</u>	<u>Budget 2009-10</u>	<u>% Change</u>
Sources						
General Revenue	\$ 1,517,320	\$ 1,675,814	\$ 1,802,428	\$ 1,806,178	\$ 1,875,180	4.04%
Special Revenue	124,814	26,255	25,000	25,000	100,000	300.00%
Balance Forward	586,387	610,614	606,528	603,235	4,613	-99.24%
Total Sources	2,228,521	2,312,683	2,433,956	2,434,413	1,979,793	-18.66%
Uses						
Personnel	1,321,390	1,376,405	1,519,731	1,523,481	1,529,047	0.61%
Supplies & Services	255,647	333,043	290,560	316,319	328,104	12.92%
Capital Outlay	40,870	-	10,000	10,000	45,000	350.00%
Debt Service	-	-	-	-	-	N/A
Reserves & Contingencies	-	-	33,665	-	77,642	130.63%
Transfers In & Out	-	-	580,000	580,000	-	-100.00%
Total Uses	\$ 1,617,907	\$ 1,709,448	\$ 2,433,956	\$ 2,429,800	\$ 1,979,793	-18.66%
Other Restricted	\$ 610,614	\$ 603,235	\$ -	\$ 4,613	\$ -	N/A