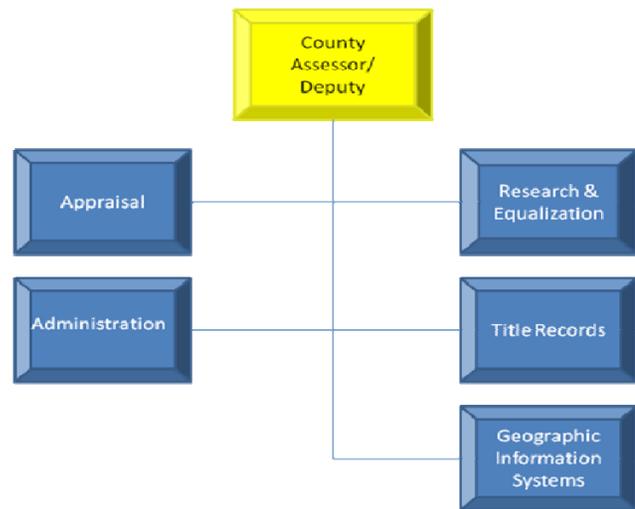


## MISSION STATEMENT

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.

## MAJOR FUNCTIONS

**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:** 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:** 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



## PERFORMANCE REPORTING

### Performance Measure Actuals & Benchmark - Assessor

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

Department Goal:	Target/Benchmark				
Measure:	FY2014	FY2015	FY2016	FY2017	FY2018
Make all information that may be inspected, readily available to the public.					
# of pages/blueprints scanned.	1,200	1,200	1,200	1,200	1,200
Ensure that all assessments are made in an equitable manner thereby extending the tax base fairly among the community.					
% of Market Appraisal Models developed.	100%	100%	100%	100%	100%
% of Income Appraisal Models developed.	100%	100%	100%	100%	100%
% of median Full Cash Value/Sale ratio.	85%-90%	85%-90%	85%-90%	85%-90%	85%-90%

## STRATEGIC GOALS

### Appraisal

#### Economic Development

**Goal:** Ensure that all assessments are made in an equitable manner thereby extending the tax base fairly among the community.

**Objective:** Develop Income Appraisal Models for all commercial rental property types.

**Indicator:** Percent of Market Appraisal Models developed.

**Current Status:** 100%

**Strategy:** Increase resources by 2 Appraiser II positions to collect and analyze data.

### Appraisal (Continued)

#### Economic Development

**Goal:** Ensure that all assessments are made in an equitable manner thereby extending the tax base fairly among the community.

**Objective:** Develop Market Appraisal Models for residential property types.

**Indicator:** Percent of Income Appraisal Models developed.

**Current Status:** 100%

**Strategy:** Study Colorado method of market modeling for possible implementation in Arizona.

### Administration

#### County Resources

**Goal:** Make all information that may be inspected, readily available to the public.

**Objective:** Monthly, scan at least 100 site diagrams provided from building permits that are received.

**Indicator:** Number of pages/blueprints scanned.

**Current Status:** 1200

**Strategy:** Increase resources to scan documents by 1 Clerk I position.

### Research & Equalization

#### Community Health, Safety and Well-being

**Goal:** Ensure that all assessments are made in an equitable manner thereby extending the tax base fairly among the community.

**Objective:** Establish and maintain a median Full Cash Value/Sale ratio of 85% to 90% for all property types except statutorily valued property.

**Indicator:** Percent of median Full Cash Value/Sale ratio.

**Current Status:** 85% to 90%

**Strategy:** Increase resources to canvas and review property by 3 Appraiser II and 1 Clerk III positions.



## PERFORMANCE REPORTING (CONT)

### SIGNIFICANT ACCOMPLISHMENT

Completed a major software conversion project.

## INITIATIVES NEW FOR 2014

This is a continuation budget. There are no major new initiatives, programs or additional resources.

## INITIATIVES PRIOR YEAR STATUS

### Property Tax Assessment:

- Set up procedures for capturing agricultural lease data.

**Status:** Ongoing

### 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

- 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

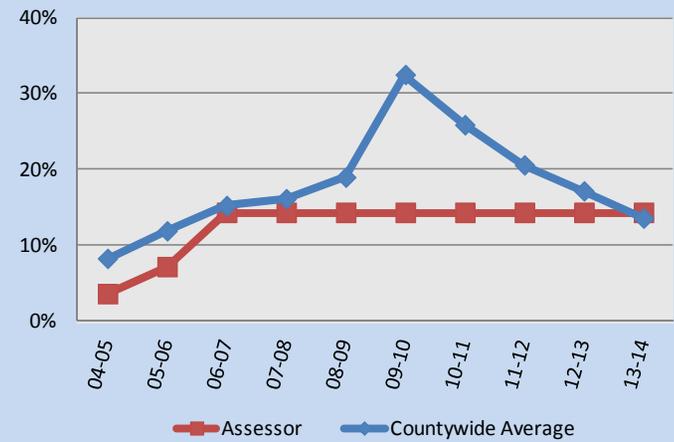
	2010-11	2011-12	2012-13	2013-14
Assessor & Deputy	2.00	2.00	2.00	2.00
Appraisals	12.00	13.00	16.00	16.00
Title Records	5.00	4.00	3.00	3.00
Administration	9.00	9.00	11.00	11.00
Geographical Information Sys.	1.00	1.00	0.00	0.00
Research & Equalization	4.00	3.00	0.00	0.00
<b>Total</b>	<b>33.00</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>

### Authorized Positions by Classification

	2010-11	2011-12	2012-13	2013-14
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	9.00	9.00	9.00	9.00
Title / Records Examiner I	3.00	3.00	2.00	2.00
Clerk III	4.00	4.00	5.00	5.00
Clerk II	4.00	4.00	4.00	4.00
Clerk I	1.00	0.00	0.00	0.00
<b>Total</b>	<b>33.00</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>

There are no staffing changes for FY13-14.

Assessor's Growth in Positions Compared to FY04 Base Year - All Funds



Assessor's Office staff has increased 14.3% since fiscal year 2003-04; more than the Countywide Average of 13.5%. The Assessor's Office housed 28 positions in fiscal year 2003-04.



# ASSESSOR'S OFFICE

## FUNDING LEVELS

**Revenue:** General Fund support is at the level needed for General Fund expenditures. No special revenue is budgeted this fiscal year due to the December 31, 2011 expiration of the fee that funded the Assessor's special revenue fund.

**Personnel:** There are no significant changes to the budget this fiscal year.

**Supplies and Services:** The net reduction is primarily due to the elimination of the Supplies & Services budget in the Assessor's special revenue fund.

**Capital Outlay:** There is no Capital Outlay budgeted this fiscal year.

**Transfers Out:** The Transfer Out is for partial funding of the Orthogonal and Oblique Imagery for GIS project.

Assessor	Actual 2010-11	Actual 2011-12	Budget 2012-13	Estimate 2012-13	Budget 2013-14	% Change
<b>Sources</b>						
General Revenue	\$ 1,734,906	\$ 1,807,492	\$ 1,855,125	\$ 1,954,659	\$ 1,866,959	0.64%
Special Revenue	121,210	53,469	-	-	-	N/A
Balance Forward	37,447	58,543	94,655	100,821	85,000	-10.20%
<b>Total Sources</b>	<b>\$ 1,893,563</b>	<b>\$ 1,919,504</b>	<b>\$ 1,949,780</b>	<b>\$ 2,055,480</b>	<b>\$ 1,951,959</b>	<b>0.11%</b>
<b>Uses</b>						
Personnel	1,412,932	1,452,929	1,518,911	1,616,536	1,534,486	1.03%
Supplies & Services	322,088	365,754	353,102	353,944	332,473	-5.84%
Capital Outlay	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	N/A
Reserves & Contingencies	-	-	77,767	-	-	N/A
<b>Total Uses</b>	<b>\$ 1,735,020</b>	<b>\$ 1,818,683</b>	<b>\$ 1,949,780</b>	<b>\$ 1,970,480</b>	<b>\$ 1,866,959</b>	<b>-4.25%</b>
<b>Other Sources &amp; Uses</b>						
Transfers In	-	-	-	-	-	N/A
Transfers Out	(100,000)	-	-	-	(85,000)	N/A
<b>Total Other Sources &amp; Uses</b>	<b>\$ (100,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (85,000)</b>	<b>N/A</b>
Other Restricted	\$ 58,543	\$ 100,821	\$ -	\$ 85,000	\$ -	N/A

# ASSESSOR'S OFFICE

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