



Joe Wehrle, County Assessor

It is the mission of the Yuma County Assessor's Office 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. Process exemptions established by law. Maintain property ownership history from instruments that are a matter of public record. Provide support to State/County /Municipal Geographic Information Systems for mapping of parcel boundaries.

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.

2013-2018 OBJECTIVES

ED- Develop Income Appraisal Models for all commercial rental property types.

ED- Develop Market Appraisal Models for residential property types.

CR- Monthly, scan at least 100 site diagrams provided from building permits that are received.

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

Strategic Plan: www.yumacountyaz.gov/strategicplan

2014 RESULTS

- ✓ 100% of Market Appraisal Models have been developed.
- ✓ 100% of Income Appraisal Models have been developed.
- ✓ 1200 pages/blueprints have been scanned.
- ✓ 85% to 90% of median Full Cash Value/Sale ratio.



PERFORMANCE REPORTING

Significant Accomplishment:

- ✓ Property Tax Assessment: Eliminate back log of building permits that had been set aside during computer conversion. Worked with CAMA vendor to install new valuation software platform. Trained staff on use of new oblique aerial image software.
- ✓ Administration: Successfully lobbied for passage of Proposition 117.

Performance Measure Actuals & Benchmark

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%

AUTHORIZED FULL TIME EQUIVALENTS

Authorized Positions by Major Function				
	2011-12	2012-13	2013-14	2014-15
Assessor & Deputy	2.00	2.00	2.00	2.00
Appraisals	13.00	16.00	16.00	16.00
Title Records	4.00	3.00	3.00	3.00
Administration	9.00	11.00	11.00	11.00
Geographical Information Sys.	1.00	0.00	0.00	0.00
Research & Equalization	3.00	0.00	0.00	0.00
Total	32.00	32.00	32.00	32.00

The department has no staffing changes for fiscal year 2014-2015.



2015 ANNUAL BUDGET

Revenue: General Fund support is at the level needed for General Fund expenditures. No special revenue is budgeted this fiscal year.

Personnel: The net increase is primarily the result of an increase in the Health Insurance line item.

Supplies and Services: The net increase is primarily the result of an increase in the EDP System Support Services line item.

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

Transfers Out: The reduction in Transfers Out is due to the elimination of a one-time Transfer Out for partial funding of the Orthogonal and Oblique Imagery for GIS CIP project.

Assessor	Actual 2011-12	Actual 2012-13	Budget 2013-14	Estimate 2013-14	Budget 2014-15	% Change
Sources						
General Revenue	\$ 1,807,492	\$ 1,816,016	\$ 1,866,959	\$ 1,836,688	\$ 1,966,067	5.31%
Special Revenue	53,469	1,414	-	-	-	N/A
Balance Forward	58,543	100,821	85,000	99,821	-	-100.00%
Total Sources	\$ 1,919,504	\$ 1,918,251	\$ 1,951,959	\$ 1,936,509	\$ 1,966,067	0.72%
Uses						
Personnel	1,452,929	1,458,671	1,534,486	1,510,277	1,562,153	1.80%
Supplies & Services	365,754	359,759	332,473	341,232	403,914	21.49%
Capital Outlay	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	N/A
Reserves & Contingencies	-	-	-	-	-	N/A
Total Uses	\$ 1,818,683	\$ 1,818,430	\$ 1,866,959	\$ 1,851,509	\$ 1,966,067	5.31%
Other Sources & Uses						
Transfers In	-	-	-	-	-	N/A
Transfers Out	-	-	(85,000)	(85,000)	-	-100.00%
Total Other Sources & Uses	\$ -	\$ -	\$ (85,000)	\$ (85,000)	\$ -	-100.00%
Other Restricted	\$ 100,821	\$ 99,821	\$ -	\$ -	\$ -	N/A