



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.

- ✓ 100% of Market Appraisal Models have been developed.

ED- Develop Market Appraisal Models for residential property types.

- ✓ 0% of Income Appraisal Models have been developed.

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

- ✓ 1200 pages/blueprints have been scanned.

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

- ✓ 85% to 90% of median Full Cash Value/Sale ratio.

Strategic Plan: www.yumacountyaz.gov/strategicplan



PERFORMANCE REPORTING

Significant Accomplishment:

- ✓ Created Field Data Specialist Position reducing cost of Appraisals.
- ✓ Street level imagery.

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.	0%	0%	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				
	2012-13	2013-14	2014-15	2015-16
Assessor & Deputy	2.00	2.00	2.00	2.00
Appraisals	16.00	16.00	16.00	16.00
Title Records	3.00	3.00	3.00	3.00
Administration	11.00	11.00	11.00	11.00
Geographical Information Sys.	0.00	0.00	0.00	0.00
Research & Equalization	0.00	0.00	0.00	0.00
Total	32.00	32.00	32.00	32.00

The department has no staffing changes for fiscal year 2015-16.



2016 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 increases in the Health Insurance, Other Employee Benefits and Cost of Living Increase line items.

Supplies and Services: There are no significant changes in the Supplies & Services budget this fiscal year.

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

Assessor	Actual 2012-13	Actual 2013-14	Budget 2014-15	Estimate 2014-15	Budget 2015-16	% Change
Sources						
General Revenue	\$ 1,816,016	\$ 1,802,728	\$ 1,966,067	\$ 1,865,565	\$ 2,038,228	3.67%
Special Revenue	1,414	116	-	81	-	N/A
Balance Forward	100,821	99,821	-	14,937	-	N/A
Total Sources	\$ 1,918,251	\$ 1,902,665	\$ 1,966,067	\$ 1,880,583	\$ 2,038,228	3.67%
Uses						
Personnel	1,458,671	1,426,640	1,562,153	1,443,722	1,636,010	4.73%
Supplies & Services	359,759	376,088	403,914	421,843	402,218	-0.42%
Capital Outlay	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	N/A
Reserves & Contingencies	-	-	-	-	-	N/A
Total Uses	\$ 1,818,430	\$ 1,802,728	\$ 1,966,067	\$ 1,865,565	\$ 2,038,228	3.67%
Other Sources & Uses						
Transfers In	-	-	-	-	-	N/A
Transfers Out	-	(85,000)	-	(15,018)	-	N/A
Total Other Sources & Uses	\$ -	\$ (85,000)	\$ -	\$ (15,018)	\$ -	N/A
Other Restricted	\$ 99,821	\$ 14,937	\$ -	\$ -	\$ -	N/A