Assessor

Davis COUNTY

Core Functions & Services

Real Property Valuation – estimating values, detailed review, sales verification, greenbelt, new construction and new growth tracking, etc.

Personal Property Valuation – assessing and billing of personal property tax.

Appeals – real and personal property.

Mission Statement

- To ensure that all properties in our county, real and personal, are valued at Fair Market Value, comply with all laws and statutes in a responsible and reasonable manner, and maintain a high standard of assessment and equity for each taxpayer.

Prior Year Inputs/Outputs

FTE (2022): 35.36

Fleet of 6 Cars
Had only 808 real property appeals. Residential appeals finished by Oct. 14th.
Detailed review over 1/5 of the county
Valued 109,611 parcels 4,285 commercial 99,195 residential 6,298 vacant land
94% collection on personal property.

Assessor

Current Year 2023 Projected Outcomes

- Converted to new Coretax application for Business Personal Property and Real Property. Working with IS to fix bugs and enhance program
- Launched ValuePro application for appraising single family homes for appeals and model review. We will be presenting this application at Assessor School in December so we can help other counties improve their processes.
- Shanae Perez and Austin Crezee met the State requirements and became licensed Real Property Appraisers. Two additional Real Property Appraiser Trainees are on track to get their licenses within six months.
- Shanae Perez and Brynn Kozlowski met State Tax Commission requirements for Ad Valorem Personal Property Appraiser Designation. Two additional personal property appraisers are working toward their designation.
- New Assessor and Chief Deputy were appointed after Lisa Manning's resignation. This smooth transition is a credit to the dedicated staff in the Assessor's Office.
- Had a successful team building activity providing a day of service to the Davis Senior Center and Farmington City.
- Processed approximately 330 appeals (as of 9/26/23) – projected finish of residential appeals is early October.
- Successfully modeled apartments and condominiums that are operated as apartments.
- Came an agreement with Lagoon to provide necessary data for Kerry Jorgensen, MAI, to complete multi-year appraisal on Lagoon. Agreement signed August 24, 2023 and financials were provided to us on September 18.
- Moved the payment of personal property taxes to the Treasurer's Office. This changed the process so that taxpayers will pay personal property taxes after we have worked the file and sent them a bill. This will lessen the chance of errors since we are not moving money to and from hold as frequently.

Next Year 2024 Budget Initiatives

- Continue to support appraiser trainees, licensed appraisers and personal property appraisers in achieving licensure and designations.
-

Assessor

- Every appraiser will take the 2024-2025 USPAP update course to comply with State and Federal Appraiser regulations.
- Continue to enhance and refine our Personal Property Online Filing and new Busi-Tax programs.
- Resolve multi-year Lagoon appeals with budgeted funds for Kerry Jorgensen, MAI appraisal.
- Our oldest Prius is 7 years old (purchased 2016). We would like to sell this car while it is still a low mileage vehicle and replace it with a new one.
- We had seven appraiser trainees at the end of 2022. Two became licensed, two quit to pursue other opportunities and three continue to work towards this goal. We expect two of these to be licensed early 2024. We have not filled the two vacant positions and
- In 2023, Lisa had budgeted for 2 appraisers to attend the IAAO conference in Salt Lake City. Due to an oversight during the change in Assessor, no one from our office attended this year's conference. The 2024 IAAO conference is being held in Denver. I would like to send 2 appraisers to attend the conference as a performance incentive.
- In the past Lisa has taught the USPAP update course. This is required every two years for all licensed and certified appraisers. Since she will no longer be able to teach this course, I have included in our budget a cost for each appraiser in our department to take this class from the State Tax Commission.
- I am requesting the reinstatement of the Commercial Team Lead. I filled this position as Chief Deputy after Paul Wood retired and cannot continue to fill this role. I am also requesting the addition of a commercial appraiser. I do not intend to replace our two commercial data collectors when they retire and want this additional appraiser to fill the role of these two data collectors. Historically we have had 3 commercial appraisers and at least one data collector for the commercial team.
- I am requesting the addition of a personal property appraiser. We have cut our personal property team from seven to three over the past two years. It became apparent that this was too ambitious a move, as our personal property team has struggled to keep up with the workload.
- We have two open residential real property appraiser positions that we haven't filled. It is my intent to not fill these two positions to fund the addition of the commercial real property appraiser and the personal property appraiser.

	Account Description	2023 Budget	Proposed Budget	Variance	%	Notes
Revenue	REGISTRATION FEES	$0.00	$0.00	$0.00	0.00%	
	SALE OF FIXED ASSETS	$0.00	$0.00	$0.00	0.00%	
	SUNDRY REVENUE	($200.00)	($200.00)	$0.00	0.00%	
	Sub Total	**($200.00)**	**($200.00)**	**$0.00**	**0.00%**	
Personnel	PAYROLL	$2,339,602.45	$2,666,223.06	$326,620.61	13.96%	I am requesting approval of a Commercial TL to replace me. A commercial appraiser and a personal property appraiser. If these positions are approved, I do not intend to replace the two vacant real property appraisers.
	TRAVEL PAY	$7,294.04	$10,206.04	$2,912.00	39.92%	
	TAXABLE INCENTIVES	$0.00	$0.00	$0.00	0.00%	
	OVERTIME	$0.00	$0.00	$0.00	0.00%	
	BENEFITS	$0.00	$0.00	$0.00	0.00%	
	PAYROLL TAXES	$178,634.03	$204,949.56	$26,315.53	14.73%	
	WORKERS COMP	$36,446.41	$32,994.81	($3,451.60)	-9.47%	
	INSURANCE	$526,052.42	$516,545.57	($9,506.85)	-1.81%	
	RETIREMENT	$440,388.77	$486,720.82	$46,332.05	10.52%	Dave Jones is retiring
	COMMUNICATIONS ALLOW	$1,919.84	$2,639.78	$719.94	37.50%	We have a new app for the summer photo taker that requires them to use their personal cell phone.
	Sub Total	**$3,530,337.96**	**$3,920,279.64**	**$389,941.68**	**11.05%**	
Operations	SUBS & MEMBERSHIPS	$9,850.00	$9,500.00	($350.00)	-3.55%	
	PUBLIC NOTICES	$1,000.00	$1,000.00	$0.00	0.00%	
	FOOD BUSINESS	$0.00	$0.00	$0.00	0.00%	
	EMPLOYEE AWARDS	$1,400.00	$1,400.00	$0.00	0.00%	
	MISC SUPPLIES	$0.00	$0.00	$0.00	0.00%	
	COMPUTER EQUIP	$8,462.00	$5,950.00	($2,512.00)	-29.69%	
	EQUIPMENT	$0.00	$0.00	$0.00	0.00%	
	SOFTWARE	$0.00	$0.00	$0.00	0.00%	
	OFFICE SUPPLIES	$12,740.00	$12,740.00	$0.00	0.00%	
	TRAVEL/EDUC& TRNG	$7,600.00	$10,000.00	$2,400.00	31.58%	2023 IAAO conference was located in SLC. This years conference is in Denver.
	MILEAGE/LOCAL TRAVEL	$0.00	$0.00	$0.00	0.00%	
	EDUCATION & TRAINING	$10,108.00	$16,860.00	$6,752.00	66.80%	In the past, Lisa has taught USPAP to the entire office. This a requirement of our Appraisal Licenses. This increase is primarily for the Office to take USPAP from the Tax Commission.
	MISC SERVICES	$75,000.00	$75,000.00	$0.00	0.00%	
	SOFTWARE SUBSCRIPTION	$0.00	$0.00	$0.00	0.00%	
	PROF & TECH	$49,600.00	$9,600.00	($40,000.00)	-80.65%	The $40,000 was for the Lagoon Appraisal. It will hopefully be complete before the end of 2023.
	EQUIP REP/CONTRACTS	$0.00	$0.00	$0.00	0.00%	
	BLDG & GRND MAINT	$0.00	$0.00	$0.00	0.00%	
	TELEPHONE	$900.00	$300.00	($600.00)	-66.67%	
	VEHICLE SERVICE	$2,840.00	$2,950.00	$110.00	3.87%	
	Sub Total	**$179,500.00**	**$145,300.00**	**($34,200.00)**	**-19.05%**	
Allocations	TELEPHONE ALLOCATION	$13,583.04	$11,644.56	($1,938.48)	-14.27%	
	EMAIL ALLOCATION	$5,211.60	$4,453.32	($758.28)	-14.55%	
	INSURANCE ALLOCATION	$23,146.00	$27,850.00	$4,704.00	20.32%	
	MAINTENANCE ALLOCATION	$69,223.70	$79,324.18	$10,100.48	14.59%	
	BUDGET ADJUSTMENTS	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**$111,164.34**	**$123,272.06**	**$12,107.72**	**10.89%**	
Capital	BLDG IMPROVEMENTS	$0.00	$0.00	$0.00	0.00%	
	EQUIPMENT	$0.00	$0.00	$0.00	0.00%	
	COMPUTER EQUIPMENT	$0.00	$7,000.00	$7,000.00	#DIV/0!	
	VEHICLES	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**$0.00**	**$7,000.00**	**$7,000.00**	**#DIV/0!**	