Dept Name

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.Enter department mission statement

Prior Year Inputs/Outputs

FTE (2023): 35.99

- Fleet of 6 cars
- 1,000 Appeals, including about 400 from a large investment group that were submitted on Sept. 15.
- Residential appeals complete Oct. 24th
- Valued 120,684 parcels 101,062 residential 5,221 commercial, and 14,401 vacant land.
- Settled 3 year personal property appeal with Chevron

Core Functions & Services

- **Real Property Valuation** – estimating values, detailed review, sales verification, greenbelt, new construction and tracking new growth.
- **Personal Property Valuation** – assessing and billing of business personal property tax.
- **Appeals** – real and business personal property.

Dept Name

Current Year Projected Outcomes

- We have started the conversion process to PUMA. On September 23 we met with PUMA rep for training and have started working through initial conversion transfer.
- Launched new land ValuePro program. This program has helped us process residential and land appeals faster.
- Jenny Lawlor and Jeff Melville met State Real Property Appraiser licensure requirements. Dakota Briggs is on track to be licensed within six months.
- Amanda Croft qualified for her Ad Valorem Personal Property Appraiser designation. Laura will be designated within 6 months.
- Worked with Dax from IS to improve Busitax.
- Every real property appraiser took the USPAP update class this year. This must be completed every 2 years to keep license in good standing.
- We reinstated the commercial team lead position and hired Brian Plummer to fill this position. He has exceeded my expectations.
- We complied with all new legislation, including SB182. Due to our model and value review processes in the spring we had relatively few that needed to be reported to the state and no value changes that were required by this new legislation.

Next Year Budget Initiatives

- Kerry Jorgensen, MAI, met with Lagoon's appraiser (Chris Hansen, MAI) to present his concerns with his appraisal. This was done in hopes that Mr. Hansen would be willing to address them in his valuation. This would have saved us the bulk of Mr. Jorgensen's appraisal fee. Mr. Hansen did not respond to the Mr. Jorgensen's concerns. Mr. Jorgensen his working on the appraisal and should be finished by the end of 2024. A hearing will be scheduled as he nears completion. The fee for Mr. Jorgensen's Appraisal is included in the 2025 budget.
- 2025 will be the last year our office uses RealWare. We are working toward moving to PUMA on June 1, 2025. We will have Realware through the end of 2025 PUMA. This will be a significant savings after 2025.
- We had budgeted to send 2 appraisers to the annual IAAO convention in 2024. Unfortunately the appraisers I wanted to send, were not able to attend this year. I am requesting budget to send 2 appraisers and myself to the 2025 convention. This is a great opportunity to learn from our peers around the nation.

	Account Description	2024 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	$2,587,420.80	$2,763,737.00	$176,316.20	6.81%	
	TRAVEL PAY	$10,206.04	$10,206.04	$0.00	0.00%	
	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	$198,940.36	$212,408.61	$13,468.25	6.77%	
	WORKERS COMP	$31,870.73	$36,737.04	$4,866.31	15.27%	
	INSURANCE	$469,203.92	$535,935.47	$66,731.55	14.22%	
	RETIREMENT	$469,118.21	$461,095.81	($8,022.40)	-1.71%	
	COMMUNICATIONS ALLOW	$2,639.78	$2,639.78	$0.00	0.00%	
	Sub Total	**$3,769,399.84**	**$4,022,759.75**	**$253,359.91**	**6.72%**	
Operations	SUBS & MEMBERSHIPS	$9,500.00	$10,400.00	$900.00	9.47%	I added a couple new IAAO memberships.
	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	$1,900.00	$500.00	35.71%	This is for our annual team building &Christmas. We had a tough time finding vendors this year so I am requesting an increase for 2025.
	MISC SUPPLIES	$0.00	$0.00	$0.00	0.00%	
	COMPUTER EQUIP	$9,950.00	$13,400.00	$3,450.00	34.67%	We have requested an additional laptop to be shared by the Commercial Team for Costar Data.
	EQUIPMENT	$0.00	$0.00	$0.00	0.00%	
	SOFTWARE	$0.00	$0.00	$0.00	0.00%	
	OFFICE SUPPLIES	$12,740.00	$12,140.00	($600.00)	-4.71%	
	TRAVEL/EDUC& TRNG	$10,000.00	$16,500.00	$6,500.00	65.00%	I would like to take 2 employees plus myself to the IAAO convention next summer
	MILEAGE/LOCAL TRAVEL	$0.00	$0.00	$0.00	0.00%	
	EDUCATION & TRAINING	$16,860.00	$9,760.00	($7,100.00)	-42.11%	Last year we had to pay for everyone in the office to take the USPAP update. We don't have to do this again until 2026.
	MISC SERVICES	$90,000.00	$90,000.00	$0.00	0.00%	
	SOFTWARE SUBSCRIPTION	$0.00	$0.00	$0.00	0.00%	
	PROF & TECH	$9,600.00	$52,000.00	$42,400.00	441.67%	We only had our Costar subscription for 2024. I added $40,000 for the Lagoon Appraisal that was previously approved.
	EQUIP REP/CONTRACTS	$0.00	$0.00	$0.00	0.00%	
	BLDG & GRND MAINT	$0.00	$0.00	$0.00	0.00%	
	TELEPHONE	$300.00	$300.00	$0.00	0.00%	
	VEHICLE SERVICE	$2,950.00	$2,950.00	$0.00	0.00%	
	Sub Total	**$164,300.00**	**$210,350.00**	**$46,050.00**	**28.03%**	
Allocations	TELEPHONE ALLOCATION	$11,644.56	$13,014.53	$1,369.97	11.76%	
	EMAIL ALLOCATION	$4,453.32	$5,265.00	$811.68	18.23%	
	INSURANCE ALLOCATION	$27,850.00	$24,170.00	($3,680.00)	-13.21%	
	MAINTENANCE ALLOCATION	$79,324.18	$79,324.18	$0.00	0.00%	
	BUDGET ADJUSTMENTS	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**$123,272.06**	**$121,773.71**	**($1,498.35)**	**-1.22%**	
Capital	BLDG IMPROVEMENTS	$0.00	$0.00	$0.00	0.00%	
	EQUIPMENT	$0.00	$0.00	$0.00	0.00%	
	COMPUTER EQUIPMENT	$0.00	$0.00	$0.00	0.00%	
	VEHICLES	$0.00	$0.00	$0.00	0.00%	
	Sub Total	**$0.00**	**$0.00**	**$0.00**	**0.00%**	