

# Assessor



## 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.

### Core Functions & Services

#### Real Property Valuation -

Valuation of residential and commercial real property, detailed review, sales verification, greenbelt, new construction and new growth tracking.

#### Personal Property Valuation -

Assessing and billing personal property tax.

#### Appeals -

Real and personal property valuation appeals

### Prior Year Inputs/Outputs

#### FTE (2025): 36

Fleet of 6 Cars

1,120 Real Property Appeals. Residential appeals were completed early October 2024.

Detailed reviewed about 1/5th of the county

Valued 121,634 parcels of which 101,818 residential, 5320 commercial, and 10,818 vacant land, and 3,686 commercial vacant land.

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## Current Year 2025 Projected Outcomes

- Complete conversion to PUMA. Saved County approximately \$65,000 annually for 2026 and beyond.
- Successfully tested pushing values into Coretax prior to closing roll to ensure accurate transfer of assessment roll. Special thanks to Kyle Anderson and Sulika Lauulu for working with us to making this happen.
- Dakota Briggs met the State requirements and became licensed Real Property Appraiser and Austin Crezee met the requirements and became a certified residential appraiser (the reviewer of his appraisals said they were best appraisal they had reviewed for certification)
- Laura Gonzalez met State Tax Commission requirements for Ad Valorem Personal Property Appraiser Designation.
- Processed approximately 164 of 284 processed appeals (as of 9/8/25) – projected finish of residential appeals is early October.
- Modeled apartments with regression model.
- Lagoon signed stipulation to bypass local BOE and initial state hearing is scheduled for February 2026.
- Complete RFP for modeling. Contract will be for 2 years. After 2027, it is my goal to significantly scale back our reliance on our contract modeler.

## Next Year 2026 Budget Initiatives

- Continue to support appraiser trainees, licensed appraisers and personal property appraisers in achieving licensure and designations.
- Every appraiser will take the 2026-2027 USPAP update course to comply with State and Federal Appraiser regulations.
- Engage contact modeler with specific goals to reduce reliance on their services over the next two years.
- Expand commercial models to include apartments, self-storage and hopefully office and retail space.
- This will be our first year extracting data from PUMA for our valuation models.
- First time using PUMA to close property tax roll.

## Additional Requests

Rank in priority order, with highest priority first.

Rank	Org	Object	Short Description	Explanation/Justification	Estimated Cost, including one-time and ongoing expenses				
					2026	2027	2028	2029	2030
1	1010146	550620	Modeling Services.	This was flat at \$75/year for 10 years. For 2025 an exception was made since the cost increased to \$90K and we hadn't done an RFP. This year we are doing an RFP which hasn't been completed. I am putting \$110K for 2026, to make sure I am able to cover the cost of the highest scoring bid.	\$110,000	\$110,000			
2	1010146	548330	Education /Training	This increased based on the classes required by the State Licensing and the Tax Commission. These classes are required by State Law for licensure and certification. There were fewer appraisers requiring these classes in 2025.	\$12,070	\$12,070			
3	1010146	555310	Prof & Tech	Cost decreased in 2026 due to Lagoon Appraisal having been completed and paid. 2025 - \$52,000 2026 - \$12,000.	\$12,000				
4									
5									
6									
7									
8									
9									
10									
Total					\$134,070	\$122,070	\$0	\$0	\$0