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.

Prior Year (2021) Inputs/Outputs

FTE (2021): 36.36

- Fleet of 6 cars
- Continued to enhance Personal Property online filing and had an online filing rate of over 95%
- Reduced Personal Property staff by two
- Valued 107,165 parcels: 96,570 Residential, 4,770 Commercial, and 6,825 Vacant Land
- Only 397 Appeals (0.37% of all account appealed!) Residential appeals finished by September 30.
- Did a detailed review of property characterizes on over 1/5 of properties
- Annual Team Building event was a countywide food drive for Pantry Packs. We were able to make 3000 Packs that went to the food bank to help school aged children have access to food over the weekend
- Mailed out 906 letters to homeowners where the mailing and situs address don't match to comply with the new law. Also sent out a reminder letter (not required by law) so we didn't remove the primary exemption on those that qualified.
- Remodeled front office area to provide more help to the public and more safety for our employees
- Prior Assessor resigned and new Assessor sworn in October 12, 2021

Core Functions & Services

- **Real Property Valuation** – estimate values, detail review of property characteristics, verify sales, administer Greenbelt law, measure and gather characteristics on new construction, track new growth, etc.
- **Personal Property Valuation and Collection** – assess, bill and collect personal property tax, including mobile homes
- **Appeals** – Review valuations on appeals for both real property and personal property

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Current Year (2022) Projected Outcomes

- Launched a new version of Busitax, the program used to assess and collect Business Personal Property and Mobile Homes. Worked with IS all year to work through bugs and enhance the program.
- All members of the Personal Property team quit and we've started over with a brand new team (our longest team member has been with us since May 2022!). Even with these changes, we are onpar with last year for number of accounts worked and collected.
- With enhancements to Busitax, online Personal Property filings, and changes to the law, we reduced our Personal Property team for the second year in a row. We now have three Personal Property Appraisers and a Personal Property Team Lead (down from 7 total in 2021).
- We will be changing our processes for Personal Property next year so the Assessor's Office won't be collecting taxes anymore and all tax payments will go through the Treasurer's Office.
- Converted unfilled data collector positions (we now only have 5 – down from 20 in 2015) and unfilled Personal Property and Office Specialist positions to hire 3 new Real Property Appraisers. We now have five appraiser trainees that we are working with to get them licensed (a 3-5 year process).
- Our annual team building activity took us on a scavenger hunt hitting all 15 cities. With all the personnel changes we've had it was great to spend time together getting to know each other.
- In addition to our team building activity we've had several breakfast and lunches together and are trying to have a small gathering once a month.
- Valued 108,635 properties this year (up from 107,165 in 2021) with 91,011 residential, 4,916 commercial and 6,708 vacant land.
- As of 9/28/2022 we've had 606 real property appeal (with more in Tax Admin that we are waiting on). Projected completion is mid-October. Enhanced Excel spreadsheet Lisa created to help automate appraisals by adding photos and sketches.
- So far, mailed and tracked approximately 520 Residential Property Declaration letters (plus follow up letters) to homeowners where the mailing and situs address don't match. Working with IS for a program that will track and mail these letters. Hopefully we will start using this new app by the end of the year.
- Austin Crezee, our Data Analyst (modeler), and Dale Peterson, our Data Manager cleaned our data and worked on processes to allow us to start modeling commercial properties next year, in addition to the residential properties we are already modeling. They both worked closely with Russ Thimgan, our contract modeler, to get us one step closer to only having an in house modeling team.

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Next Year (2023) Budget Initiatives

- Move the payment of personal property taxes to the Treasurer's Office. This will change our process so that when taxpayers file they won't pay at the same time. We will work the filing and then send a bill to the taxpayer. Those payments will now go to the Treasurer. IS has helped get Busitax ready for this transition.
- Mark Altom is requesting an additional part time employee to help handle the increased work load. We are also lobbying for him to get an additional employee because the elimination of money in our office will allow us to stay at the reduced staff (3 appraisers and a team lead).
- Our oldest Prius is 6 years old. We are going to want to sell the car this year while it's still a low mileage well maintained car. We will need to replace that car with a new one.
- We have been working with IS to create a program to track and mail the residential property declarations. Currently we are tracking in a spreadsheet and manually mailing out these letters. Currently we have no online filing option. This new program will make it easier and faster to create and track these letters and provide an online filing option. We should have this program running in 2023, if not sooner.
- We have also been working with IS to create a new more automated appraisal program for appeals. Currently we are using a spreadsheet that Lisa created that uses a series of vloopups pulling data from a static spreadsheet of data. This new program will pull the data directly from RealWare and will include photos, sketches, plat maps, location maps and will be compiled into a professional report that will save us time in both the initial look at the appeal and in subsequent hearings. This should be ready before next year's appeal season.
- We have five appraiser trainees, we will continue to train these appraisers to get them licensed (3-5 year process) and then certified (an additional 2 years).
- Our appraisers are still paid quite a bit lower than surrounding counties. We are lower paid than Weber, Salt Lake, Utah, Tooele, Cache, Wasatch, Iron, and Washington. We need to find a way to attract at retain licensed and certified appraisers.
- We have invested 3 years into Austin Crezee as our Data Analyst (regression modeler). He got excluded when the rest of the appraisers got their raises and has stated that he won't stick around much longer without an increase in pay. Other counties are starting their modelers at $85,000 with no experience and he's about $20,000 less than that. In addition to modeling, Austin is also working towards getting licensed as an appraiser.
- We are asking for an increase in education budget to allow 2 appraisers attend the International Association of Assessing Officers (IAAO) annual conference which is being held in Salt Lake next year. The 2 appraiser that go will be chosen as a reward for good work and going above and beyond.
- Our primary focus with real property values is commercial values. We are going to work with Russ Thigman and other counties to create commercial models so we can value more equitably and timely.
- We have contracted with Kerry Jorgensen to complete an appraisal on Lagoon. We are hoping to finalize the 6 years of appeals and create a process going forward.
- Our team building activity will be another service project which is yet to be determined.