

# Assessor

Expenditures: 7,133,405

FTEs 152.0

Revenues: 6,000

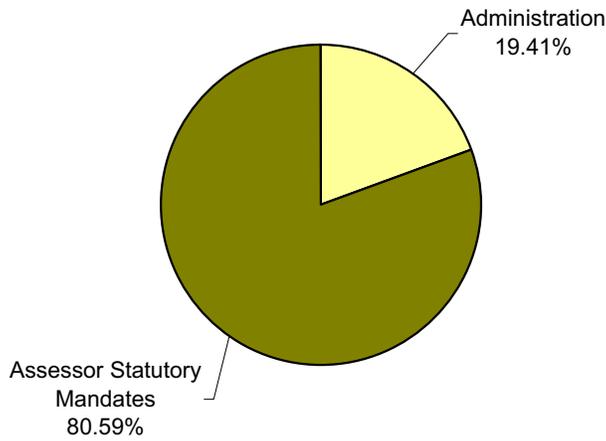
**Function Statement:**

Locate, identify, and value all real and personal property in Pima County. Annually value and add to the tax roll all new construction, additions, changes in ownership, subdivisions, and parcel splits. Educate and assist the public in the valuation and appeals process.

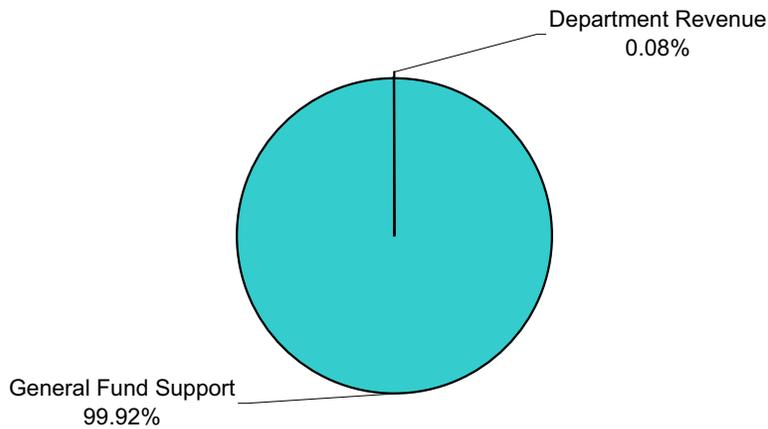
**Mandates:**

ARS Title 42: Taxation

## Expenditures by Program



## Sources of All Funding



## Department Summary by Program

Department: **ASSESSOR**

<b>Expenditures by Program</b>	<b>FY2002/03 Actual</b>	<b>FY2003/04 Adopted</b>	<b>FY2004/05 Adopted</b>
ADMINISTRATION	1,338,501	972,606	1,384,399
ASSESSOR STATUTORY MANDATES	5,237,484	5,944,099	5,749,006
COUNTY SUPPORT	24,875	0	0
<b>Total Expenditures</b>	<b>6,600,860</b>	<b>6,916,705</b>	<b>7,133,405</b>
<b>Funding by Source</b>			
<b>Revenues</b>			
ADMINISTRATION	1,030	0	0
ASSESSOR STATUTORY MANDATES	13,980	10,000	6,000
<b>Total Revenues</b>	<b>15,010</b>	<b>10,000</b>	<b>6,000</b>
<b>Net Operating Transfers In/(Out)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Funding Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance Decrease/(Increase)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Fund Support</b>	<b>6,585,850</b>	<b>6,906,705</b>	<b>7,127,405</b>
<b>Total Program Funding</b>	<b>6,600,860</b>	<b>6,916,705</b>	<b>7,133,405</b>
<b>Staffing (FTEs) by Program</b>			
ADMINISTRATION	18.0	19.0	20.0
ASSESSOR STATUTORY MANDATES	135.2	133.3	132.0
<b>Total Staffing (FTEs)</b>	<b>153.2</b>	<b>152.3</b>	<b>152.0</b>

## Program Summary

**Department:** ASSESSOR  
**Program:** ADMINISTRATION

**Function**

Provide administrative and managerial support to all departmental programs. Develop the budget and internal procedures.

**Description of Services**

Provide personnel, payroll, and procurement services, and operational planning. Develop department procedures. Manage and direct information systems administration.

**Program Goals and Objectives**

- Ensure the proper and timely performance of all programs mandated to the Assessor by law
- Administer, direct, and manage County personnel policies and procedures
- Prepare fiscally realistic and responsible budgets
- Monitor procurement and operational services
- Direct and monitor non-mandated services currently provided
- Develop new methods for maintaining historical data
- Maintain a local area network (LAN) with current technologies
- Develop management strategies through education
- Develop electronic methods to enhance processing of tabular and graphic data

<u>Program Performance Measures</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Estimated</u>	<u>FY2004/05 Planned</u>
Training and education provided to staff	100%	100%	100%

<u>Program Expenditures by Object</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
PERSONAL SERVICES	860,313	914,335	1,137,837
SUPPLIES AND SERVICES	338,220	58,271	246,562
CAPITAL OUTLAY	139,968	0	0
<b>Total Program Expenditures</b>	<b>1,338,501</b>	<b>972,606</b>	<b>1,384,399</b>
<b>Program Funding by Source</b>			
<b>Revenues</b>			
MISCELLANEOUS	1,030	0	0
<b>Operating Revenue Sub-Total</b>	<b>1,030</b>	<b>0</b>	<b>0</b>
<b>Net Operating Transfers In/(Out)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Funding Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance Decrease/(Increase)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Fund Support</b>	<b>1,337,471</b>	<b>972,606</b>	<b>1,384,399</b>
<b>Total Program Funding</b>	<b>1,338,501</b>	<b>972,606</b>	<b>1,384,399</b>
<b>Program Staffing (FTEs)</b>	<b>18.0</b>	<b>19.0</b>	<b>20.0</b>

## Program Summary

**Department: ASSESSOR**

**Program: ASSESSOR STATUTORY MANDATES**

**Function**

Provide services in conformance with statutory mandates, legislative changes, and policies of the U.S. Department of Commerce, the Arizona Department of Revenue, and the Arizona Department of Commerce.

**Description of Services**

Identify, classify, and value all taxable property. Defend established values during the administrative appeal, notice of error, and notice of change processes. Assist taxpayers.

**Program Goals and Objectives**

- Defend values established for all real and personal property
- List, value, and classify all new construction and additions to both real and personal property including mobile homes and business accounts
- Defend values through the administrative appeal process
- Implement new applications to the LAN system to include tabular and graphic data
- Ensure Assessor database interacts with Transportation and Development Services databases to coordinate graphic database with Assessor's base maps
- Establish electronic Board Resolution file in conjunction with the Treasurer and Board of Supervisors to ensure timely processing of corrections
- Grant exemption status to qualifying applicants as mandated
- Migrate from the County's mainframe to a LAN
- Migrate existing exemption manual functions performed to computer applications
- Accept, review, route, update, and respond to petitions filed during the Administrative Appeal process
- Accept, review, route, update, and respond to Notices of Error and Notices of Claims filed
- Accept, review and grant legislative freeze applications
- Implement and maintain enterprise zones as directed by the state and federal agencies

<u>Program Performance Measures</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Estimated</u>	<u>FY2004/05 Planned</u>
New commercial, residential, field, and personal property inspections completed	98%	98%	98%
Property transfers, splits, and subdivisions processed within the year of receipt	96%	96%	98%
Telephone inquiries answered regarding personal and real property	100%	100%	100%
Petitions filed during the Administrative Appeal process accepted, reviewed, and answered	100%	100%	100%

<u>Program Expenditures by Object</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
PERSONAL SERVICES	4,743,105	5,603,635	5,559,407
SUPPLIES AND SERVICES	469,169	340,464	189,599
CAPITAL OUTLAY	25,210	0	0
<b>Total Program Expenditures</b>	<b>5,237,484</b>	<b>5,944,099</b>	<b>5,749,006</b>

<u>Program Funding by Source</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
<b>Revenues</b>			
MISCELLANEOUS	13,980	10,000	6,000
<b>Operating Revenue Sub-Total</b>	<b>13,980</b>	<b>10,000</b>	<b>6,000</b>
<b>Net Operating Transfers In/(Out)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Funding Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance Decrease/(Increase)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Fund Support</b>	<b>5,223,504</b>	<b>5,934,099</b>	<b>5,743,006</b>
<b>Total Program Funding</b>	<b>5,237,484</b>	<b>5,944,099</b>	<b>5,749,006</b>
<b>Program Staffing (FTEs)</b>	<b>135.2</b>	<b>133.3</b>	<b>132.0</b>

## Program Summary

**Department:** ASSESSOR  
**Program:** COUNTY SUPPORT

**Function**

Assist the Board of Supervisors and the Clerk of the Board in meeting obligations mandated by law.

**Description of Services**

Prepare abstracts of value and an accurate, timely tax roll. (Note: Per department, funding has not been provided for this program; therefore, personnel and supply costs for services provided under this program come out of the budgets of the department's other programs. Per the Budget Division, \$25,000 was added to the Assessor's base budget in FY 2000/01 to cover the cost of tax assembly support. This amount remains in the Assessor's base budget, albeit in other programs.)

**Program Goals and Objectives**

- Ensure mandates are met
- Provide appraisal expertise and support to the County Attorney by defending valuation lawsuits and maintaining values without litigation
- Obtain adequate funding to support three staff members currently assigned to this function
- Provide programming expertise to the Board of Supervisors, County Attorney, and Treasurer during the tax assembly process
- Provide programmer support during the closing of the tax roll to make necessary changes to applications that apply

<u>Program Performance Measures</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Estimated</u>	<u>FY2004/05 Planned</u>
Programmer available to the County Attorney, BOS, and Treasurer during closing of tax roll	Yes	Yes	
Staff available to assist the County Attorney in defending valuation lawsuits	Yes	Yes	

<u>Program Expenditures by Object</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
SUPPLIES AND SERVICES	24,875	0	0
<b>Total Program Expenditures</b>	<b>24,875</b>	<b>0</b>	<b>0</b>

<u>Program Funding by Source</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
Net Operating Transfers In/(Out)	0	0	0
Other Funding Sources	0	0	0
Fund Balance Decrease/(Increase)	0	0	0
General Fund Support	24,875	0	0
<b>Total Program Funding</b>	<b>24,875</b>	<b>0</b>	<b>0</b>

<u>Program Staffing (FTEs)</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
	0.0	0.0	0.0

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