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## ASSESSOR

GENERAL FUND

GENERAL GOVERNMENT

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**Mission:** The Assessor's Office appraises and assesses all real estate and mobile homes within the County Assessor's jurisdiction distributing the property tax for real estate and mobile home owners in accordance with state law in a manner that is the most cost effective.

DEPARTMENT SUMMARY:	FY 2001 <u>Actual</u>	FY 2002 <u>Actual</u>	FY 2003 <u>Adjusted</u>	FY 2004 <u>Approved</u>	Dollar <u>Change</u>	Percent <u>Change</u>
Positions/FTE	45.00	45.00	44.00	44.00	0.00	0.0
Licenses and Permits	\$ 5,905	\$ 5,095	\$ 6,000	\$ 4,200	\$ (1,800)	(30.0)
Charges and Fees	<u>19,078</u>	<u>7,025</u>	<u>8,200</u>	<u>2,000</u>	<u>(6,200)</u>	(75.6)
TOTAL REVENUES	<u>\$ 24,983</u>	<u>\$ 12,120</u>	<u>\$ 14,200</u>	<u>\$ 6,200</u>	<u>\$ (8,000)</u>	(56.3)
Personnel	\$ 1,976,917	\$ 2,075,363	\$ 2,151,514	\$ 2,217,445	\$ 65,931	3.1
Operating	231,945	137,530	183,718	175,841	(7,877)	(4.3)
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0
TOTAL EXPENDITURES	<u>\$ 2,208,862</u>	<u>\$ 2,212,893</u>	<u>\$ 2,335,232</u>	<u>\$ 2,393,286</u>	<u>\$ 58,054</u>	2.5

### Funding Adjustments for FY 2004 Include:

- Revenues reflect the anticipated decline of fees from the sale of maps. The Geographic Information System department is now the central office for map sales.
- Personnel expenditures are increased to support the actual grades and steps of incumbents and higher fringe benefit costs. Additional overtime is appropriated to support preliminary work on the countywide reassessment to be implemented in FY 2005.
- Operating expenditures reflect reduced funding for telecommunications and vehicle fleet costs based on anticipated usage.

## ASSESSOR (continued)

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### Objectives:

- Decrease cost per appraisal by 1% in constant dollars adjusted for increases in the Southeastern average Consumer Price Index (CPI).
- Decrease cost per legal residence transaction by 1% in constant dollars adjusted for increases in the Southeastern average CPI.
- Decrease cost per mobile home transaction by 1% in constant dollars adjusted for increases in the Southeastern average CPI.

### Performance Measures:

MEASURE:	FY 2002 <u>Actual</u>	FY 2003 <u>Actual</u>	FY 2004 <u>Projected</u>
<b>Output:</b>			
Percent of time spent on new construction, reviews, and appeals	46.8%	61.8%	62.0%
Number of appraisals	14,202	12,176	17,000
Percent of time spent on Legal Residence (LR) classification	50.0%	50.0%	50.0%
Number of transactions	10,608	8,675	10,000
Percent of time spent on mobile home transactions	100%	50.0%	50.0%
Number of mobile home transactions	6,984	5,396	6,500
<b>Efficiency:</b>			
Cost per appraisal	\$63.51	\$99.41	\$73.00
Cost for completing appraisals	\$902,053	\$1,210,331	\$1,241,011
Cost per legal residence application/class change	\$8.98	\$8.91	\$8.50
Cost for processing LR changes	\$103,472	\$77,350	\$85,042
Cost per mobile home transaction	\$22.46	\$16.16	\$13.59
Cost for processing mobile homes	\$156,911	\$87,233	\$88,378
<b>Outcome:</b>			
Reduction in appraisal cost	\$16.62	(\$35.90)	\$26.41
Reduction in LR transaction cost	(\$2.90)	\$0.07	\$0.41
Reduction in mobile home transaction cost	\$4.32	\$6.30	\$2.57