

Assessing Department

FY2019 Proposed Budget

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Two Divisions

Administration (dept 11510)

- Customer Service
- Data Entry
- Filing and Record Keeping
- Database Maintenance
- Tracking Ownership
- Processing Exemptions
- Website Maintenance

Appraisal (dept 11520)

- Discover and Value All Taxable Property
- Field Inspection
- Respond to Property Owners
- Review Appeals
- Represent Borough in Board of Equalization Hearings

Background information

- Responsible for appraising/assessing 65,000+ parcels located within the Kenai Peninsula Borough
- Resolution 2003-008 requires a five year re-inspection cycle
- Administer exemption programs

Exemption Totals

	2017		2016		2015		2014	
EXEMPTION	count	value	count	value	count	value	count	value
SENIORS	4,667	976,798,700	4,389	887,167,800	4,162	814,821,800	3,899	737,383,632
DISABLED VETERANS	323	84,716,600	296	74,620,300	277	64,956,100	272	60,567,400
20/50K RESIDENTIAL	10,964	524,724,600	10,649	510,362,600	10,532	505,724,500	10,438	501,696,400
NON PROFITS								
CEMETARY	10	1,529,000	10	1,529,000	10	1,528,900	9	1,503,600
CHARITABLE	160	61,256,800	155	58,755,000	148	34,333,900	150	36,156,000
COMMUNITY PURPOSE	174	64,880,700	162	61,500,600	159	82,642,900	153	72,148,300
EDUCATION	37	87,679,200	36	87,076,400	34	87,020,700	29	86,438,200
HOSPITAL	1	4,566,100	1	4,130,800	1	4,166,300	4	54,208,300
RELIGIOUS	217	108,636,400	215	104,863,100	215	102,453,500	217	100,258,100

FY2018 Key Accomplishments

Administration

- Upgraded to ProVal 9.0

Assessing

- Field canvassed Kasilof and Clam Gulch and part of Anchor Point.
- Further refined Homer land models and recalibrated Funny River land models.
 - Conducted - 1,570 informal reviews
 - Processed and reviewed - 780 appeals
 - Represented the borough at 64 BOE hearings (49 upheld)

Assessor's Role in Budget

- End of February – Mail Notices of Assessment
- March – Informal Review and Appeal Filings
- April – Process Exemption Applications and Appeals
- May – Board of Equalization Hearings
- June 1 – Certify Assessment Rolls

FY2019 Objectives and Budget Highlights

- Work on moving paper processes to paperless SharePoint workflows (subdivisions and tax adjustments).
- Field canvas Anchor Point, Ninilchik / Deep Creek, Caribou Hills / Caribou Lake, Nanwalek, Cooper Landing.

Expenditure summary by **Division** - Assessing

By Division	FY2018 Approved Budget	FY2019 Proposed Budget	
Administration	1,394,692	1,405,667	10,975
Appraisal	<u>1,933,524</u>	<u>1,881,415</u>	<u>(52,109)</u>
Total	3,328,216	3,287,082	(41,134)
Decrease of			-1.24%

Expenditure summary - Assessing

By category	FY2018 Approved Budget	FY2019 Proposed Budget	change
Personnel	2,900,370	2,907,250	6,880
Supplies	9,700	8,500	(1,200)
Services	414,906	361,202	(53,704)
Capital Outlay	4,440	11,330	6,890
Interdepartmental	<u>(1,200)</u>	<u>(1,200)</u>	<u>0</u>
Total	3,328,216	3,287,082	(41,134)
Decrease of			-1.24%

Significant Budgetary Changes

- Decrease in contract services due to contract appraisal of Nikiski Tesoro Refinery being completed in FY18
- Reclassification of 2 Appraisers from temporary to permanent due to PERS eligibility
- Reduction to transport/subs – decrease from prior year cost of last year's Homer canvass

Long term concerns

- Unable to achieve a 5 year inspection cycle mandated by assembly resolution 2003-008; exploring technological solutions
- Increasing volume of data entry
 - Number of parcels in the borough increases every year
- Changing ownership of software vendors; fewer vendors, less support