



Blaine County Assessor's Office
Fiscal Year 2020
Outcome-Based Budget

Assessor and Revaluation Budget
Contact Person: Jim Williams
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Presentation Date: June 5, 2019

Office/Department Profile

The Blaine County Assessor's Office and Revaluation Department provide the following statutory services:

- Assessment and valuation of all taxable property in the county
- Collection, documentation, and maintenance of the characteristics and descriptions of every parcel and building in the county
- Tracking of property ownership changes
- Mapping of property boundaries for each parcel in the county and the platting of newly created lots and subdivisions
- Management and application of various exemptions and tax relief programs, including the Homeowner's Exemption and the Circuit Breaker Program
- Providing the service of the Department of Motor Vehicles (DMV)

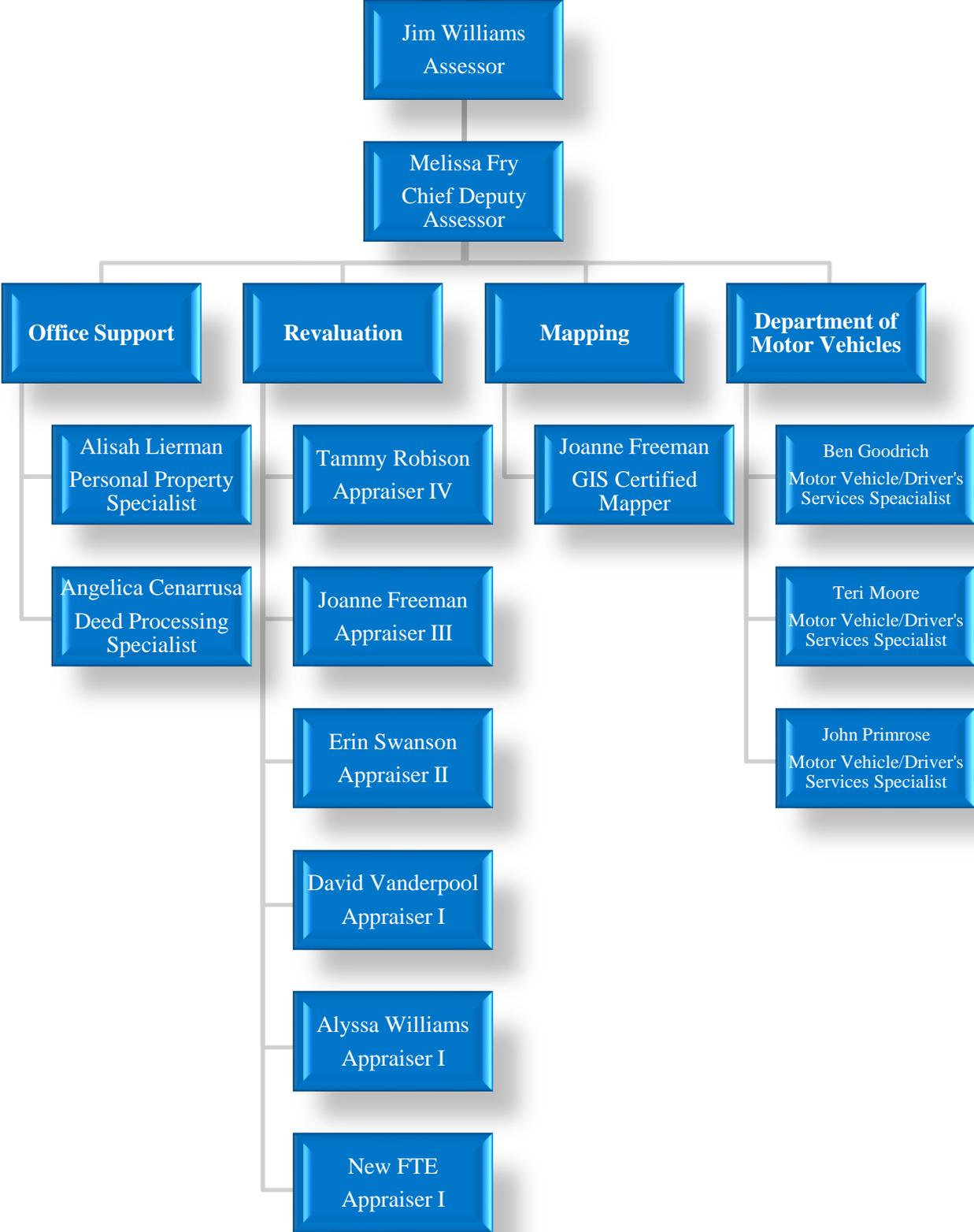
Mission

The mission of Assessor's Office is to change the perception of local government one person at a time by providing professional and courteous service through fair assessment, equitable valuation, accurate information, and consistent motor vehicle transactions to each person and agency.

Proposed Outcomes

1. Improve the accuracy and efficiency of property appraisals in the Revaluation Department
2. Develop the Mapping Department to provide services and information to government agencies and the public more effectively
3. Bolster the services of the DMV to provide faster services to the customers

Organizational Structure



Outcome 1

Improve the accuracy and efficiency of property appraisals in the Revaluation Department

The primary statutory duty of the Assessor's Office is to assess and value all of the taxable property in the county. These values are the foundation for the property tax system. The goal is to assess property fairly and equitably in the most efficient manner possible.

Blaine County has 19,750 taxable properties. State statute mandates that each property will be physically inspected every five years. These inspections are performed by the Revaluation Department and consists of the following:

- Visiting the property
- Noting the physical characteristics of the land
- Knocking on the door and verifying interior information with the property owner
- Checking the measurements of each structure
- Recording all miscellaneous improvements (decks, sheds, porches)
- Entering the data into the mass appraisal system

Currently, the Revaluation Department is made up of four full-time Appraisers, a Mapper/Appraiser and the two members of the Office Support Team. The Mapper/Appraiser splits their time between mapping work and assessment work. At this level of staffing, each of the 4.5 Appraisers is responsible for physically inspecting 878 parcels each year. According to the Idaho State Tax Commission (ISTC), the median number of parcels per Appraiser is 663 in Assessor's Offices across the state. Kathlyn Ireland, ISTC Property Tax Policy Specialist, recommended 650-700 parcels per Appraiser as a realistic number for Appraisers to complete in a year.

These numbers show that our Revaluation Department is appraising 178-228 more parcels per year than the amount recommended by the ISTC. At first look, this doesn't sound unmanageable until you consider that our county has significantly larger homes than the other counties in Idaho. At these inflated numbers, our Appraisers cannot spend the proper amount of time on each appraisal that ensures accuracy.

In the past, the overtime budget has been increased to allow for the increased workload. The result has been Appraisers becoming burnt out, which has led to turnover in previous years. It is inefficient to expect employees to work overtime to get their assigned work finished. Currently, the department uses some overtime, but more often Appraisers try to squeeze more appraisals into each regular workday. The results have been an increase in error and inaccuracy.

The way to create this desired outcome is to add another full-time appraiser. This would increase the staffing level to 5.5 appraisers and drop the parcels per Appraiser to 718 parcels, a decrease of 160 parcels per year. This decrease would allow the Appraisers to spend more time on each appraisal and efficiently increase the accuracy. As demonstrated below, this outcome enables the Revaluation Department to better align with Blaine County's strategic objectives.

Strategic Alignment

Financial Perspective

Create an organization and organizational culture of fiscal stability which:

- ✓ Uses citizen and taxpayer resources efficiently and effectively
- ✓ Considers fully the costs and benefits of each expense or cut
- ✓ Utilizes a stable, transparent and repeatable budget process

Internal Process Perspective

Create an organization and organizational culture which:

- ✓ Recognizes the federal and state constitutional and statutory environment in which it operates
- ✓ Models excellent government
- ✓ Promulgates county performance standards, performance measurement, and re-evaluation
- ✓ Plans, prepares, and responds to economic, social and environmental change

Customer Perspective

Create an organization and organizational culture which:

- ✓ Understands its constituency and believes county government exists to serve their needs
- ✓ Understands and focuses on customer and client service
- ✓ Works to meet community needs when determined appropriate and possible

Learning and Growth Perspective

Create an organization and organizational culture which internally:

- ✓ Exhibits good morale
- ✓ Promotes a collaborative, team approach to issues and problem solving
- ✓ Provides a desirable, responsive work environment
- ✓ Optimizes employee training and improvement opportunities
- ✓ Strives for consistency
- ✓ Strives to exceed expectations

Requested Resources and Associated Costs

People

- Details – New FTE in the Revaluation Department (salary and benefits)
- Costs – \$58,325.52
- Details – Existing FTEs (salary and benefits)
- Costs – \$485,106.39

Facilities

- Details – n/a
- Costs – n/a

Furniture

- Details – Desks
- Costs – \$5,000

Equipment

- Details – Appraisal and sketch software and license renewals
- Costs – \$8,600
- Details – Computers and supplies
- Costs – \$6,500

Vehicles

- Details – Replacement of older vehicle (continuation of FY19 program to replace five vehicles over five years)
- Costs – \$30,894
- Details – Gas Expense (for all vehicles in Revaluation Department)
- Costs – \$2,000
- Details – Repairs and Maintenance (for all Revaluation vehicles)
- Costs – \$3,000

Other

- Details – Education (courses needed to gain and maintain Idaho appraisal certifications)
- Costs – \$4790
- Details – Travel expenses (hotel) while at mandatory training courses
- Costs – \$5,500
- Details – Per diem expense for appraisers while traveling
- Costs – \$3,210

Results Teams

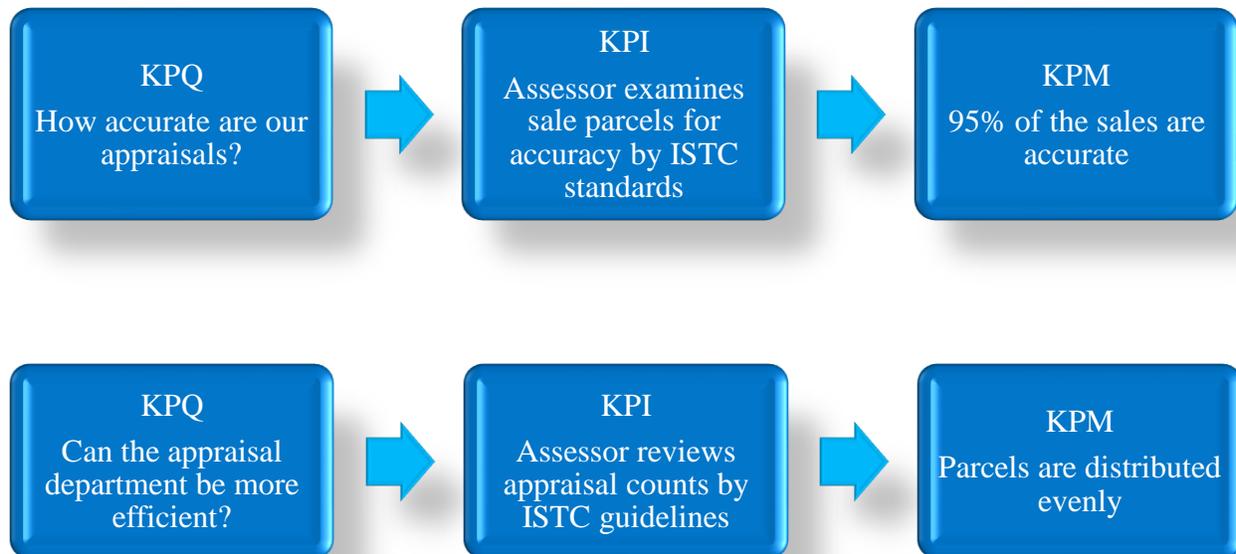
Partnerships

- Idaho State Tax Commission
- Computer Arts

Teams

- Assessor
- Revaluation Department
- Office Support Team

Performance Measurement



Goals and Performance Measures

Goal 1

Appraisers develop methods to be more accurate throughout the year

- Activity Measure – Complete courses required to gain and maintain certification
- Output Measure – Application of knowledge to work situations will increase the accuracy of appraisals

Goal 2

Develop a mentorship program for the newer appraisers by November 2019

- Activity Measure – Senior Appraisers work weekly with a partner and help them learn
- Output Measure – New Appraisers are quickly oriented to the specifics of their job and can take on more responsibility

Goal 3

Provide weekly updates to appraisers during the appraisal year

- Activity Measure – The Assessor runs progress reports every week and discusses the results with the Appraisers
- Output Measure – The Assessor and Appraisers know how many appraisals need to be completed each week to ensure completion and gauge efficiency

Goal 4

Divide the workload more evenly between the appraisers by October 2019

- Activity Measure – The Assessor will reevaluate the number of parcels assigned to each Appraiser
- Output Measure – Appraisers can put more detail into their work resulting in better appraisals

Outcome 2

Develop the Mapping Department to provide services and information to government agencies and the public more effectively

Another essential statutory duty of the Assessor's Office is to map the boundaries of each parcel in the county. The Mapping Department is also responsible for processing the many information requests that our office receives. Providing maps and information to property owners and local and state agencies is a valuable service this office provides. This department consists of one Mapper/Appraiser who is assisted by the Office Support Team.

The desired outcome is to increase the level of service we provide the public. One of the key factors in accomplishing outcome will be the addition of the full-time employee in the Revaluation Department. This will allow the Mapper/Appraiser to focus additional time on information delivery and better train the Office Support Team.

Increasing our level of service aligns with Blaine County's shared values and strategic objectives.

Strategic Alignment

Financial Perspective

Create an organization and organizational culture of fiscal stability which:

- ✓ Uses citizen and taxpayer resources efficiently and effectively
- ✓ Considers fully the costs and benefits of each expense or cut
- ✓ Promulgates appropriate inter-governmental cooperative action

Internal Process Perspective

Create an organization and organizational culture which:

- ✓ Recognizes the federal and state constitutional and statutory environment in which it operates
- ✓ Models excellent government
- ✓ Promulgates county performance standards, performance measurement, and re-evaluation
- ✓ Plans, prepares, and responds to economic, social and environmental change

Customer Perspective

Create an organization and organizational culture which:

- ✓ Optimizes public accessibility to county services and information
- ✓ Understands its constituency and believes county government exists to serve their needs
- ✓ Understands and focuses on customer and client service
- ✓ Works to meet community needs when determined appropriate and possible

Learning and Growth Perspective

Create an organization and organizational culture which internally:

- ✓ Provides leadership reflecting the goals and values of the entire Blaine County community
- ✓ Is unified in its sense of purpose
- ✓ Exhibits good morale
- ✓ Engages in excellent intra- and inter-departmental communication
- ✓ Provides a desirable, responsive work environment
- ✓ Strives for consistency
- ✓ Strives to exceed expectations

Requested Resources and Associated Costs

People

- Details – Existing FTEs (salary and benefits)
- Costs – \$87,389.37

Facilities

- Details – n/a
- Costs – n/a

Furniture

- Details – n/a
- Costs – n/a

Equipment

- Details – GIS software
- Costs – \$700
- Details – Computers and supplies
- Costs – \$9,000

Vehicles

- Details – n/a
- Costs – n/a

Other

- Details – Education (courses needed to gain and maintain Idaho mapping certifications)
- Costs – \$435
- Details – Travel expenses (hotel) while at mandatory training courses

- Costs – \$500
- Details – Per diem expense for Mapper while traveling
- Costs – \$290

Results Teams

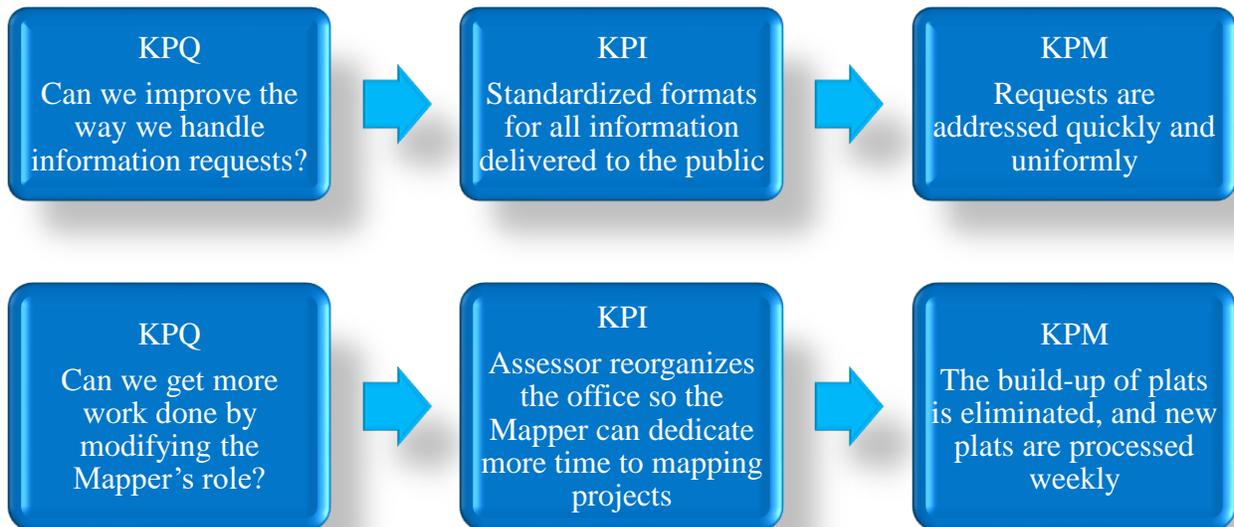
Partnerships

- Idaho State Tax Commission
- State and local government agencies
- Property Owners

Teams

- Assessor
- Mapper
- Office Support Team

Performance Measurement



Goals and Performance Measures

Goal 1

Mapper to complete the build-up of plats by October.

- Activity Measure – Dedicate more time for mapping projects.
- Output Measure – Plat maps are caught up, and new plats are worked weekly

Goal 2

Mapper develops better training methods

- Activity Measure – Trains Office Support Team on mapping and information services
- Output Measure – Office Support Team is capable of accomplishing mapping and information tasks

Goal 3

Form new standards for information requests.

- Activity Measure – The Assessor reevaluates the current formats and works with the Mapper to increase consistency
- Output Measure – The public receives information request data promptly and consistently.

Outcome 3

Bolster the services of the DMV to provide faster service to the customers

DMV operations are a vital service to the community that the Assessor's Office is statutorily required to provide. This service includes the registration and titling of all vehicles, motorcycles, boats, snowmobiles, ATVs, and trailers. This department consists of three Motor Vehicle/Driver's License Specialists along. The team also includes a fourth Specialist, a Sheriff's Office employee.

This outcome will likely be the most difficult to achieve. It requires changing the mindset of the department to see things more from the customer's perspective as well as cross-training the Office Support Team on all DMV transactions. As the only side of the Assessor's Office that many residents see, providing faster services is essential.

Once completed, this work in progress will better align with Blaine County's strategic objectives.

Strategic Alignment

Financial Perspective

Create an organization and organizational culture of fiscal stability which:

- ✓ Uses citizen and taxpayer resources efficiently and effectively
- ✓ Considers fully the costs and benefits of each expense or cut
- ✓ Plans and prepares for capital improvements and repairs to maintain and protect county facilities for the future

Internal Process Perspective

Create an organization and organizational culture which:

- ✓ Recognizes the federal and state constitutional and statutory environment in which it operates
- ✓ Models excellent government
- ✓ Promulgates county performance standards, performance measurement, and re-evaluation
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Learning and Growth Perspective

Create an organization and organizational culture which internally:

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- ✓ Exhibits good morale
- ✓ Provides a desirable, responsive work environment
- ✓ Optimizes employee training and improvement opportunities
- ✓ Strives for consistency
- ✓ Sets clear employee performance and evaluation standards and upholds them
- ✓ Strives to exceed expectations

Requested Resources and Associated Costs

People

- Details – Existing FTEs (salary and benefits)
- Costs – \$194,799.12

Facilities

- Details – n/a
- Costs – n/a

Furniture

- Details – 4 desk upgrades and chairs
- Costs – \$5,200

Equipment

- Details – n/a
- Costs – n/a

Vehicles

- Details – n/a
- Costs – n/a

Other

- Details – n/a
- Costs – n/a

Results Teams

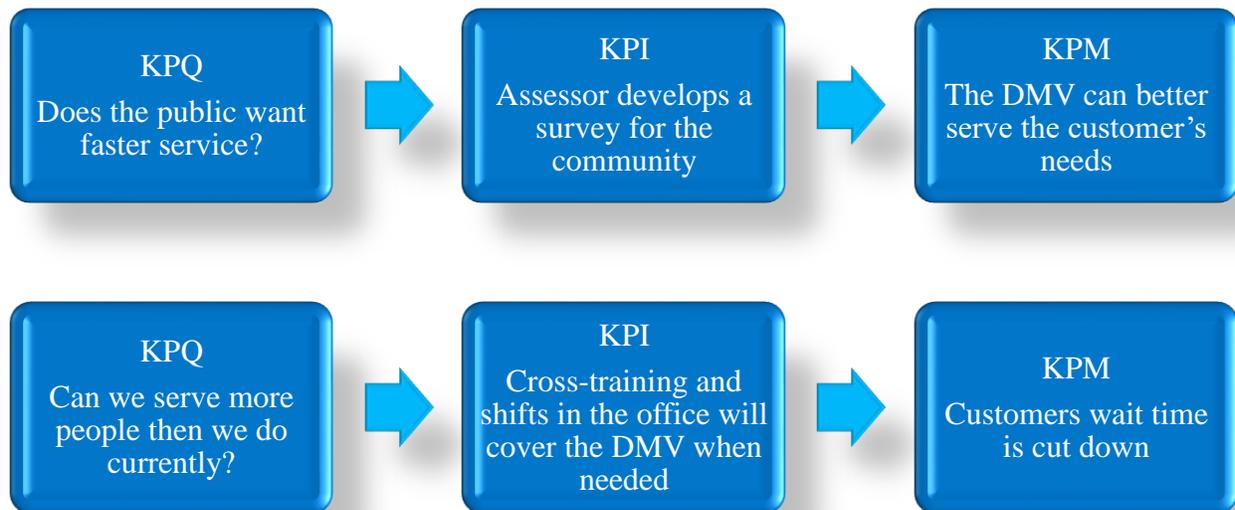
Partnerships

- Blaine County Sheriff’s Office
- Idaho Department of Transportation

Teams

- Assessor
- Department of Motor Vehicles
- Office Support Team

Performance Measurement



Goals and Performance Measures

Goal 1

DMV works to increase the sense of urgency every day

- Activity Measure – The Assessor will develop an incentive plan to reward speed and accuracy
- Output Measure – the DMV team is faster, and the average wait time is decreased

Goal 2

Complete cross-training of Office Support team by May 2020

- Activity Measure – DMV workers spend time training daily
- Output Measure – Office Support Team is working in DMV regularly and capable of all transactions

Goal 3

Track customer counts and plan for busy days

- Activity Measure – The Assessor analyzes customer data system and provides help as needed
- Customers are in and out with a minimal wait time



BLAINE COUNTY ASSESSOR'S OFFICE

FY 2020 BUDGET PRESENTATION

DID YOU KNOW?

IF THE GOVERNOR FINDS IT NECESSARY TO CALL UP A MILITIA, HE CAN ORDER THE ASSESSOR TO REGISTER ALL COUNTY RESIDENTS THAT CAN PERFORM THOSE DUTIES

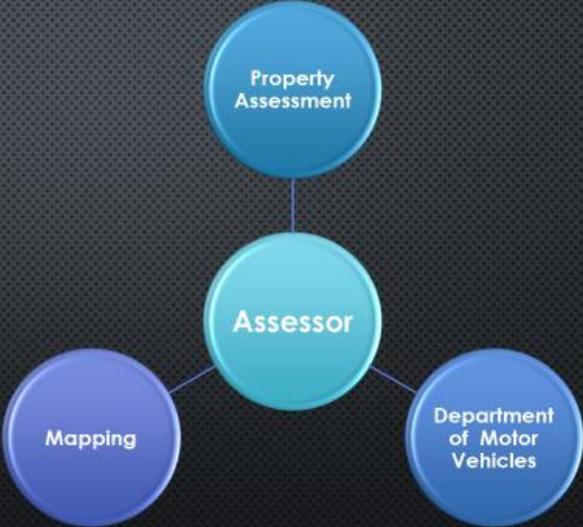


MISSION STATEMENT

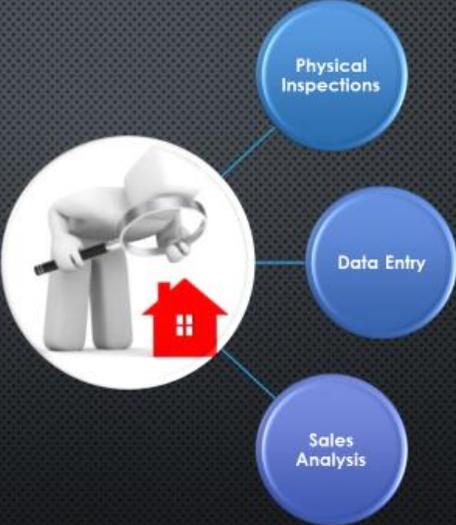
THE MISSION OF ASSESSOR'S OFFICE IS TO CHANGE THE PERCEPTION OF LOCAL GOVERNMENT ONE PERSON AT A TIME BY PROVIDING PROFESSIONAL AND COURTEOUS SERVICE THROUGH FAIR ASSESSMENT, EQUITABLE VALUATION, ACCURATE INFORMATION, AND CONSISTENT MOTOR VEHICLE TRANSACTIONS TO EACH PERSON AND AGENCY



ASSESSOR'S STATUTORY DUTIES



APPRAISER DUTIES



MAPPER DUTIES



DMV DUTIES



DESIRED OUTCOMES



BUDGET REQUESTS



NEW FULL TIME EMPLOYEE

- REDUCES APPRAISER COUNTS TO A MANAGEABLE LEVEL
- GIVES MAPPER/APPRaiser MORE TIME FOR PROJECTS AND TRAINING
- IMPROVES ACCURACY AND EFFICIENCY IN THE APPRAISAL DEPARTMENT



NEW VEHICLE

- CONTINUES FY19 PROGRAM OF REPLACING FIVE ASSESSOR VEHICLES
- PROVIDES SAFETY FOR THE PEOPLE THAT USE THEM
- INCREASES FUEL EFFICIENCY AND REDUCES MAINTENANCE COSTS

THANK YOU FOR THIS OPPORTUNITY

