Assessor's Office

2023 COUNCIL BUDGET PRESENTATION

Snohomish County

2023 Budget Questions

1. Please provide:
   a) A breakdown by:
      a) Permanent FTE (65 total FTE of which 1 is new in 2022, 0 new are requested in 2023) and Temporary/Project (3 total FTE, 1 is "new" in 2022, having been extended from 2021 to 2022 and is being requested to extend through 2023 using Aumentum project funds).
   b) Of those positions, how many are filled, actively recruiting, or vacant? What unfunded positions from the 2022 budget are you requesting to fund/fill?
      a) 64 FTEs are filled, 4 FTEs are actively recruiting/vacant
      b) 0 unfunded positions in the 2022 budget
2. How many FTEs do you have that are working remotely, fully or partially?
   1. 55 FTEs are working partially remote – in the office one to two days per week or more
3. Please describe how much CARES/ARPA funds your department has requested or received in 2022 and 2023, and the utilization of those funds.

Funds Divisions & Programs

(Please show high-level financial structure of your department)

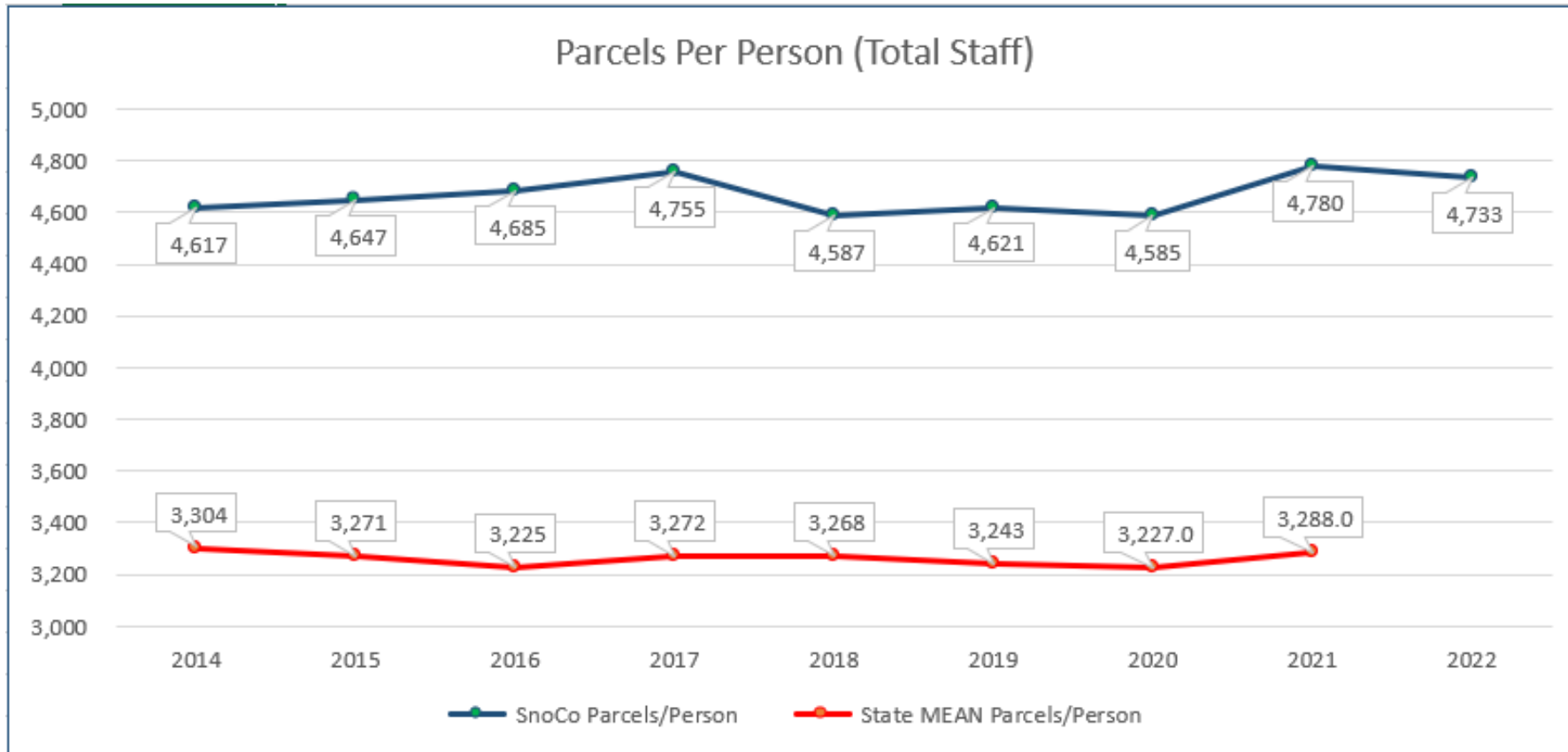| General Fund	• Assessor's Office • Program 424, Tax Assessments and Evaluation

Revenues

Fund	Division/Program	2022 Modified	2023 Proposed	Change
002	424 Tax Assessments & Evaluation	$315,873	$317,701	+ $1,828

Expenditures

Fund	Division/Program	2022 Modified	2023 Proposed	Change
002	424 Tax Assessments & Evaluations	$8,715,300	$9,005,866	+ $290,566

FTEs

Fund	Division/Program	2022 Adopted	2023 Proposed	Change
002	424 Tax Assessments & Evaluations	68.0	68.0	0.0

Assessor's Office Responsibilities

- Identify & value over 320,000 real & personal property tax parcels

- Total taxable value of $170,299,965,640 for 2022 tax year – estimated to go up approximately 29% to $220,320,955,252 for 2023 tax

- Calculate levies for 68 taxing districts totaling $1,583,621,533 property tax liabilities for 2022 tax

- Administer exemptions

- Respond to appeals – projected to increase 3-fold

- Maintain GIS map parcel layer

- Process ownership changes

- Process parcel boundary changes, splits and combinations

▶ Appropriately funding this office is crucial to the ability of taxing districts to generate sustainable revenue in order to function.

Assessor's Office Responsibilities

- The Assessor's Office experiences an increasing work load every year and has found ways to complete our statutory work despite staffing reductions

  - The Assessor's office is not asking for any staffing increases in 2023 because we want to assess what efficiencies we can achieve with the new Aumentum software before asking for new FTEs.

- Historic reduction of staffing levels - only partial replacement over time

  - 74.5 FTEs in 2008

  - 62.5 FTEs from 2011 – 2017

  - 65 budgeted FTEs in 2018 – 2020

  - 66 budgeted FTEs in 2021

  - 68 budgeted FTEs in 2022

# Snohomish County Total Staffing Compared to WA State Mean

Parcels Per Person (Total Staff)

	SnoCo Parcels/Person	State MEAN Parcels/Person
2014	4,617	3,304
2015	4,647	3,271
2016	4,685	3,225
2017	4,755	3,272
2018	4,587	3,268
2019	4,621	3,243
2020	4,585	3,227.0
2021	4,780	3,288.0
2022	4,733	

IAAO Standard: 2500 parcels per person

Snohomish County Appraiser Staffing Compared to WA State Mean
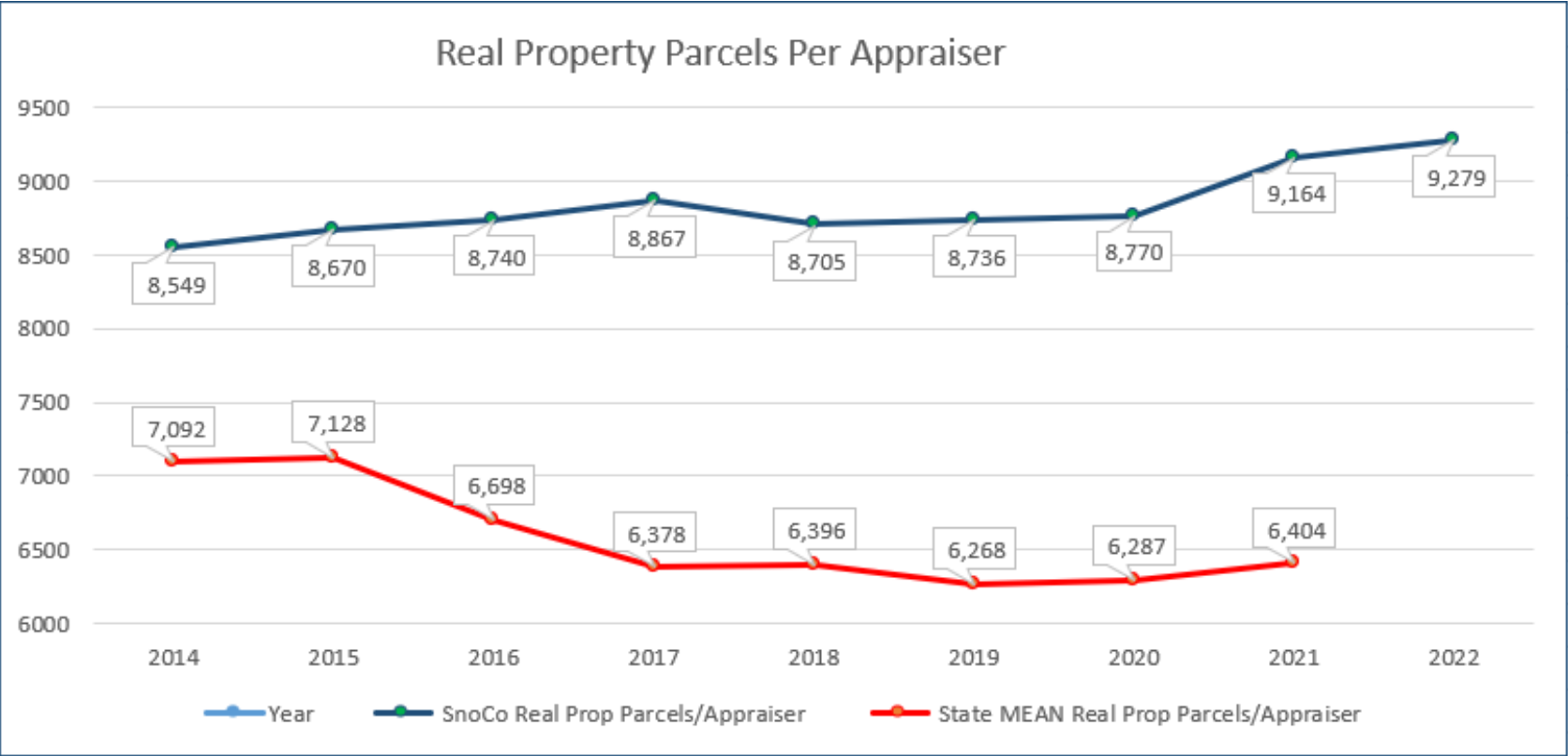
IAAO Standard: 5000 parcels per appraiser

Snohomish County Assessor's Funding Staffing vs. WA State Mean
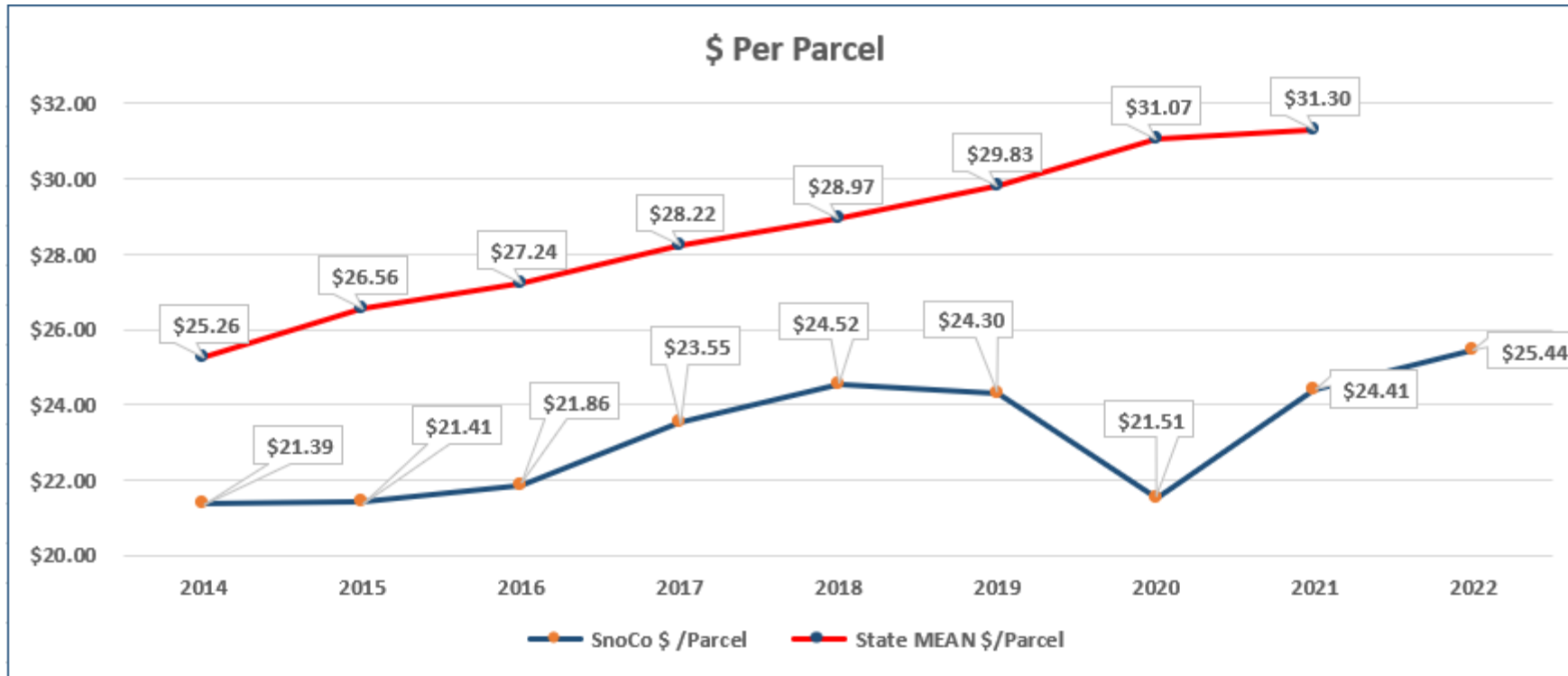
Assessor's Office Efficiencies for 2023

► Implement new appraisal and tax administration system – Aumentum project underway

- ► New Mobile Assessor software utilizing iPads and remote upload and download of parcel data has been used by field appraisers since September 2021

- ► Progress is being made in conversion, configuration and customization of Aumentum to meet Snohomish County needs

- ► Re-engineer business processes to take advantage of improved functionality of new system

- ► New analysis tools for studying and & applying market value changes to both real and personal property

- ► Enhanced online experience for taxpayers

- ► True integration between appraisal and tax administration will reduce duplicate data entry

- ► Integrated Appeals Management System to be used jointly with the BOE

Assessor's Office Efficiencies for 2023

▶ Re-evaluate position classification system with HR – actively participating in Compensation & Classification study

▶ Bolster Business Personal Property tax discovery efforts – efficiencies implemented to facilitate remote work will allow more time for discovery and audits in 2022 and beyond

▶ Continue CI/Kaizen process

Questions?