

Assessor's Office

2022 COUNCIL BUDGET PRESENTATION

2022 Budget Questions

1. Please provide:

a) A breakdown by:

Permanent FTE - total FTE - 65, new in 2021 - 0, requested in 2022 - 1.

Requested Permanent FTE in 2022 represents downgrade of Commercial Appraiser position that was unfunded in 2021 to a funded Assessment Tech position

Temporary/Project -total FTE - 3, new in 2021 - 3, requested in 2022 -1.

Requested project position is an extension of project Assessment Tech position funded in 2021 and 2022 with Interdepartmental Project Funds

b) Of those positions, how many are filled, actively recruiting, or vacant?

The Assessor has 60 filled FTEs, 6 positions are vacant and are being actively recruited plus we have 2 pending retirements for which we are actively recruiting.

What unfunded positions from the 2021 budget are you requesting to fund/fill?

We are requesting to downgrade an unfunded Commercial Appraiser position to an Assessment Tech I position and fill it in 2022. (This shows up as a new permanent FTE in the BDT as noted above)

2. How many FTEs do you have that are working remotely, fully or partially?

The Assessor has 52 employees working remotely.

2022 Budget Questions

3. Please describe how much CARES/ARPA funds your department has requested or received in 2021 and 2022, and the utilization of those funds.

The Assessor has requested \$46,755 to purchase iPads, peripherals and cellular data service for use with Mobile Assessor software and cloud services to improve efficiency for field personnel for property inspections, new construction, business personal property audits and supervisor review of work.

4. Do you anticipate meeting your targeted reduction for 2021?

yes

2022 Budget Questions

5. Has any legislation passed at the State or Federal level this past year that has or will impact your department budget? If so, please provide a summary of the legislation, how it impacts your department, and an estimate of the financial impact.

Legislation that changes or affects property tax is introduced annually including new exemption programs and/or changes to existing programs. A homestead exemption proposal was introduced last year and continues to be a topic of discussion for the coming session. We are analyzing the potential impacts including tax shift, administration, Assessor's and Department of Revenue's roles and responsibility in the administration of the program.

SHB1438 passed this year and did expand the health care deductions seniors could claim on their senior citizen exemption applications for tax year 2022 which will increase the number of seniors that could qualify. We will be monitoring the workload and may need to request additional resources if it increases substantially. A funding source nor funds were provided for administration of the change.

Funds Divisions & Programs

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

General Fund

- Assessor's Office
- Program 424, Tax Assessments and Evaluation

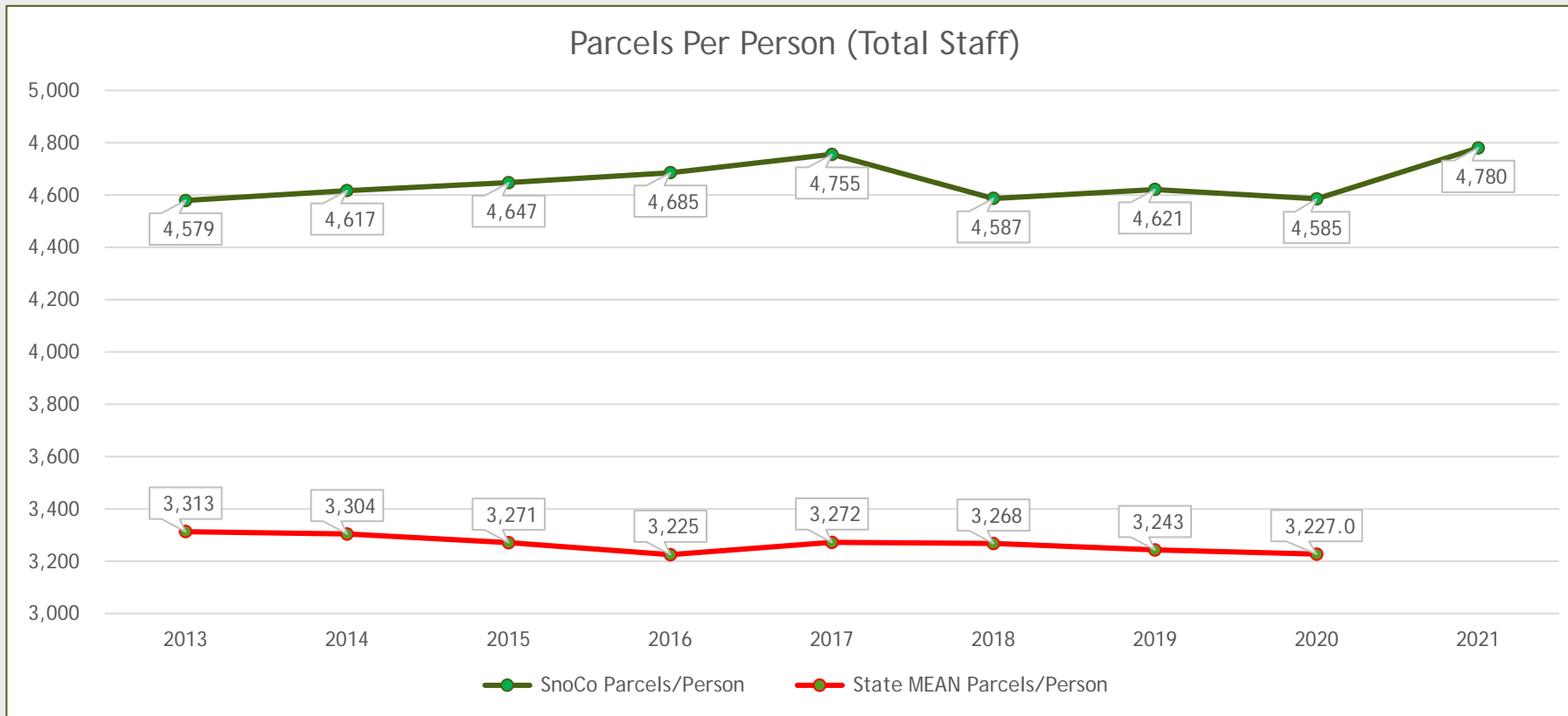
Assessor's Office Responsibilities

- Identify & value over 315,000 real & personal property tax parcels
- Total taxable value of \$154,392,389,464
- Calculate levies for 68 taxing districts totaling \$1,493,296,823 property tax liabilities
- Administer exemptions
- Respond to appeals
- 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 these taxing districts to generate sustainable revenue in order to function.

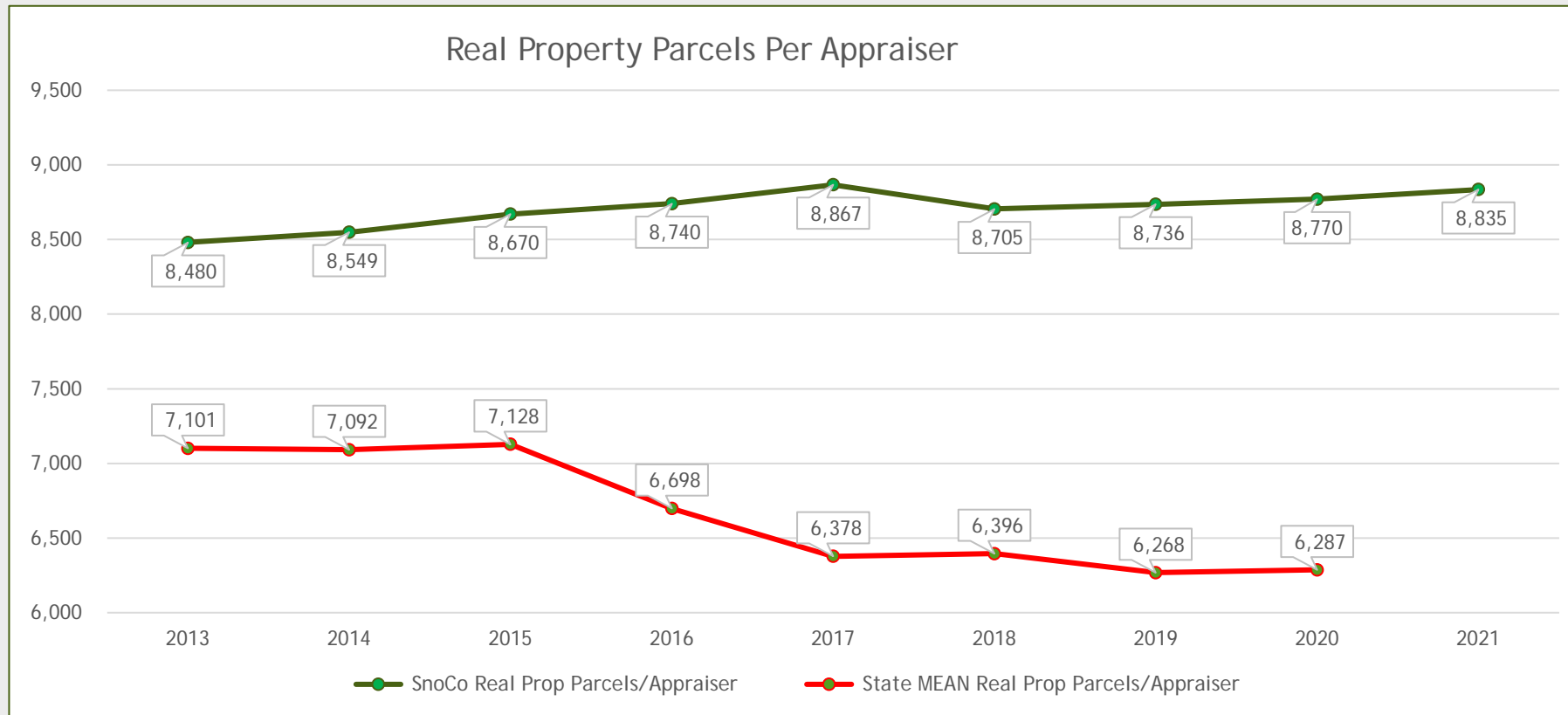
Assessor's Office Responsibilities

- ▶ Assessor's Office needs increased resources:
- Historic reduction of staffing levels without replacement over time
 - 74.5 FTE's in 2008
 - 62.5 FTE's from 2011 - 2017
 - 65 budgeted FTE's in 2018 - 2020
 - 66 budgeted FTE's in 2021
- Annual increases in workload

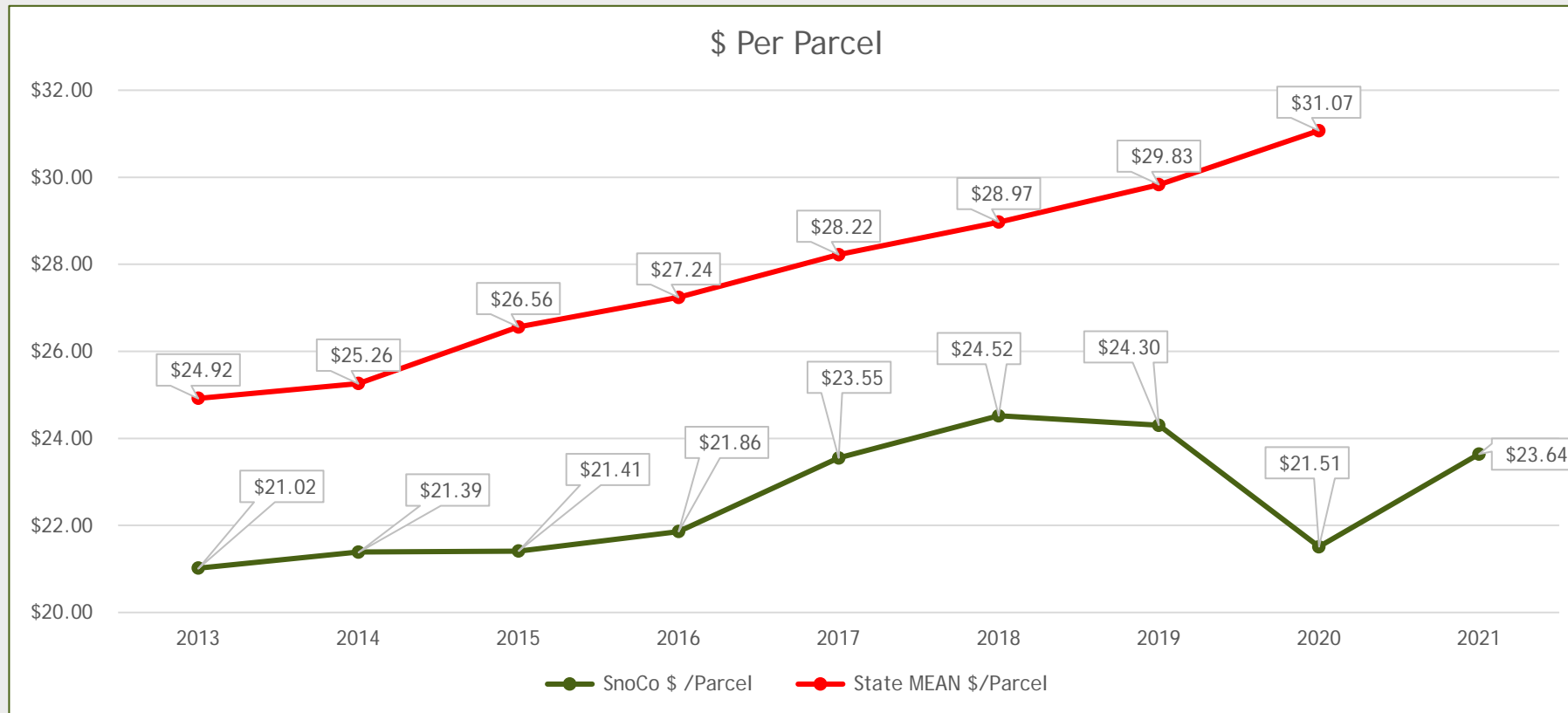
Snohomish County Assessor's Staffing Compared to State Mean



Snohomish County Assessor's Staffing Compared to State Mean



Snohomish County Assessor's Funding Compared to State Mean



Assessor - Priorities in Budget Requests

- ▶ We currently have three areas of need:
 1. Adjustments to base expenditures to cover increased costs
 2. New Assessment Tech I position
 3. ProVal-Ascend Replacement Project overtime and Project Assessment Tech

Assessor - New Efficiencies in 2020/2021

- Systems Division implemented a checkout & tracking process for equipment to be used by staff working from home.
- Administration staff scanned incoming paper mail for immediate transmittal via email to staff working remotely.
- Personal Property worked with the imaging team in IT to scan all incoming personal property listings. This eliminated time spent opening mail, sorting and filing. Allowed the PP department to continue full duties while telecommuting. Enabled accurate count of completed work and pending work which assisted in meeting mandatory deadlines.
- Residential Appraisal performed majority of sales reviews online relying on listing information, recent inspection photos & multiple aerial sources.

Assessor – New Efficiencies in 2020/2021

- Property Control, Appraisal and GIS divisions worked together to develop paperless workflow for projects to adjust parcel boundaries and create new or combine existing parcels to facilitate telecommuting.
- Property Control began submitting project documentation to scanning center electronically for quicker indexing and display in High View.
- Residential Appraisal focused on producing one-page responses to Board of Equalization petitions that included comparable sales - these were well received by taxpayers and the BOE

Assessor – Operational Efficiencies for 2022

- ▶ 2022 proposed operational efficiencies -
 - Move to modern Aumentum systems will include:
 - Paperless workflows
 - New batch processing capabilities
 - Enhanced GIS integration
 - Mass update capability to reduce data entry time
 - Mobile Assessor - streamlines fieldwork - to be implemented in September 2021

Assessor – Operational Efficiencies for 2022

- ▶ New analysis tools for studying & 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
- ▶ Continue CI/Kaizen process