

## **2023 Budget Supplemental Questions - ASSESSOR**

*Please answer the following questions in a word document and return to Council. The answers to these questions will be provided to council as supplemental information. While not part of the physical budget presentation to Council, departments should be prepared to answer questions Council may have on these supplemental questions. If you feel that you have provided an answer in a previous question, please don't repeat your answer, simply refer to the earlier question/answer.*

### **Strategic Goals**

1. Provide your 2023 strategic goals; how are they different from 2022? In what way, if at all, are your strategic changes demonstrated in your budget request?

The Assessor's Office's mission is to administer a property assessment system that meets constitutional and statutory requirements, in an efficient and professional manner, while striving to provide excellence in service to our customers. In 2023, in addition to our statutory requirements, we will focus on the continuation of our current project to configure, test and implement the Aumentum Tax Administration and Assessment software. There are no strategic changes from 2022 to 2023. We have attached our 2022 Strategic Plan to this document for your information.

### **National, state and local landscape:**

1. What are the federal, state and local issues facing your work? What risks or opportunities does that create for you in 2023 and beyond? What is your plan to leverage the opportunity or mitigate the risk? What support do you need?

The lack of affordable housing, low interest rates and popularity of remote work creating the desire for a change in living settings created a very dynamic market last year and into the first part of this year. With an increase in interest rates the market is slowing and/or correcting. People saw sizable increases in their 1/1/2022 value assessments and are now asking for re-assessment due to market conditions changing. The law does not allow a change in assessment date so a new sales/market environment will most likely impact the 1/1/2023 value assessment. Result has been a sizeable increase in appeals and customer service time providing information and education in property tax to the public. Retaining trained staff and quick filling of open positions throughout the year will help to mitigate some of the impact.

Another possible impact for 2023 but more likely 2024/25 is potential homestead exemption legislation. If legislation is passed, our office will be involved in some capacity to administer the exemption. Once we know the level of impact, we will need additional resources.

2. What, if any, new mandates do you have impacting your work? Are they funded or unfunded? What is the plan for accomplishing the work?

None this year.

## **Programs**

1. List programs, projects and services within your department funded through federal COVID/ARPA funds. What, if any, of those programs are you recommending ongoing funding for and what is the source of ongoing funding?

None for 2023

2. What new programs are you launching for 2023? What need or efficiency is that new program addressing? How is that program funded for sustainability? What metrics are in place to determine effectiveness?

The Assessor's office is planning for the implementation of Aumentum for Tax Administration and Appraisal in conjunction with Treasurer and IT in late 3<sup>rd</sup> quarter of 2023. This project will see the modernization of assessment and tax administration systems for increased efficiency, accuracy, accountability and equitability for the taxpayers of Snohomish County. The implementation project is being funded by the bonds while ongoing costs will be covered in the General Fund as part of the enterprise IT budget, as our current software systems of Ascend and ProVal are currently covered. Metrics to measure the success of this project will include measuring our work versus IAAO standards and WA Dept of Revenue statistics. Internal production standards and workload indicators will also be tracked.

3. If different than #2, what are your areas of significant investment? What are you not doing because of that investment?

None

## **Internal Operations**

1. What is your department doing to streamline processes or deliver services in a new way? How do your budget allocation requests play into these innovations? Are there ways which a different budget approach, e.g. several departments sharing a resource, could achieve the same or better results in a more cost-effective way?

In 2022, the Assessor's office is working on several fronts to streamline processes and improve efficiency.

- a. Exemptions division is working to eliminate backlog in Senior Citizen/ Disabled Persons exemption applications caused by understaffing in 2020 through first half of 2022 – vacancies have recently been filled
  - b. Project Assessment Tech position continued in 2022 budget is helping to reduce the backlog in excise processing and permit entry
  - c. Permanent Assessment Tech position added in 2022 providing backup for phone and customer service counter freeing higher-level staff to focus on core duties
  - d. Backlog in Property Control division continues to be addressed
  - e. Ongoing project in 2022 to migrate Property Control Division project files from High View to Open Text
  - f. More efficient processing procedures for excise affidavits plus added staffing resources have eliminated backlog in 2022
  - g. Administration staff scanning incoming paper mail for immediate transmittal via email to staff working remotely.
  - h. Personal Property team continues to work well using scanned images of incoming listings and other mail which has increased efficiencies and helped them to meet statutory deadlines in 2021
  - i. Residential Appraisal performed majority of sales reviews online relying on multiple listing service information, recent inspection photos & aerial images
  - j. New eNotification service started for taxpayers to receive future assessed value notices via email. Print vendor is collecting and managing email addresses as part of new contract for 2022. So far, 1600 taxpayers have signed up
  - k. We are implementing Aumentum which will include workflow management planned to increase efficiency and reduce processing time for complex projects
2. What, if any, hiring challenges are you experiencing? How is that affecting your level of service or internal operations? How are you mitigating those operational challenges and/or what is your plan for recruitment?

The Assessor's office has had trouble recruiting qualified candidates for all open positions, especially for our entry level position. We have had at least 3 offers of fulltime positions refused because of the level of pay being offered. We have also had several recent hires either not meet probation due to poor performance or leave County service voluntarily when it was clear they were not a good fit. This has caused supervisors to have to spend much more time on training and covering for vacancies than normally anticipated. Extended vacancies have contributed to a delay in completing the review of Senior Citizen Exemption renewal applications. Our Residential Appraisal department also

struggled to assess all permitted new construction this year by the statutory deadline of August 31<sup>st</sup> due to repeated vacancies.

Our office has encouraged staff to utilize overtime to help meet deadlines and complete work that is not being done due to turnover. While overtime is voluntary, the excessive use of overtime adds stress and fatigue to our staff and is not a viable long term solution. Our office has also reassigned staff to temporarily cover duties included in vacant positions, but this option also is not viable in the long term either.

We have made progress in recruiting by using a strategy of posting openings that include the creation of registers to fill potential future openings. This has helped us to fill a few unexpected vacancies more quickly than having to re-post and go through the entire hiring process again. Unfortunately, we have been unable to create registers in some instances due to limited numbers of successful applicants. We have had more success using these registers for promotional opportunities when the candidates are current employees than when they come from outside the County. We have also resorted to posting a couple of positions continuously when we fail to receive qualified applicants during a normal posting period.

3. Please provide a list of all vacant position titles, position codes, date vacated, and date first posted. This should be a separate page or spreadsheet attachment.

See attached

4. What effect has the increase of inflation and/or supply chain issues had on your department? What, if any, services, or projects have you had to adjust to accommodate for this? (i.e. moving to outside contracted services, delaying of project starts and/or purchasing, redistribution of workload, etc.)

The Assessor's office has seen increased printing and postage costs. In general, office supply costs have also increased. Delays in receiving ordered technology equipment has adversely impacted operations. For example, we had to delay implementation of the Mobile Assessor application due to a significant delay in the delivery of iPads for use in the field by our appraisal staff.

## **Successes**

1. Take this opportunity to share one significant success in your department over this past year. What made it a success?

The implementation of Mobile Assessor was a significant success for the Assessor's office over the past year. This software tool utilizes iPads and WIFI or cellular service for updating parcel data in the field. It works with ProVal and

has saved a lot of time both in the office and in the field. Appraisers no longer bring their laptops to the office to check out or check in parcel data while connected to the network. This has saved staff time and reduced mileage expenses to the County. The iPad can download parcel data stored in the cloud and upload their changes in the same way. Data is then synced to the ProVal Production database several times per day.

Mobile Assessor also automates the process of uploading photos taken in the field without needing to manually rename photo files and save them to the network. Tracking of iPads and built-in routing tools have eliminated the need for a separate service linked to County cell phones. Overall, the use of Mobile Assessor was instrumental to helping our appraisal staff to complete their work during a very challenging year.