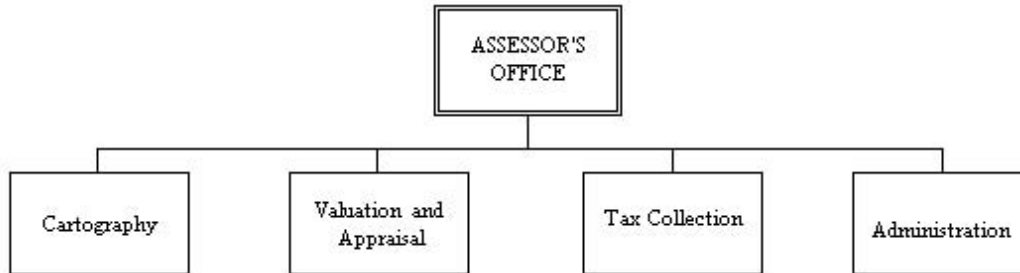


MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

ASSESSOR'S OFFICE



MISSION STATEMENT

Assesses, collects and distributes tax revenue while providing accurate information to the citizens of Marion County.

GOALS AND OBJECTIVES

- Goal 1 The establishment of sound assessment values based on accurate records obtained using efficient methods.
- Objective 1 Continue to develop an accurate inventory that correctly reflects all properties in Marion County.
 - Objective 2 Promote equity in the property tax system to ensure that values are correctly placed on the rolls so that no one individual or entity pays excess or insufficient taxes.
 - Objective 3 Continually improve efficiency in the methods used to gather, process and analyze data by taking advantage of new technologies, ingenuity and creativity.
- Goal 2 Manage the office efficiently by means of cost controls and operational accountability.
- Objective 1 Create a work environment that fosters commitment and shared intentions to promote creativity, stewardship, and trust.
 - Objective 2 Acquire an automated assessment system that will perform the necessary functions of this office at a realistic cost.
 - Objective 3 Refine the processes and structure of the office to increase productivity and efficiency.
- Goal 3 Minimize the costs of collecting taxes, maximize the revenues generated, while maintaining a high degree of efficiency and accuracy.
- Objective 1 Efficiently and accurately collect property taxes in Marion County and distribute those revenues generated to the various taxing districts.

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

- Objective 2 Utilize the most current technology and cost-effective services, such as the data exchange program, lockbox payment system, Oregon Department of Administrative Services printing and mailing service for tax statement mailing, certified letter mailing service and acceptance of credit and debit card payments online.

- Goal 4 Establish and maintain a favorable impression of the service the Marion County tax collector's office provides.
 - Objective 1 Proudly serve the citizens and customers of Marion County in a friendly, professional, ethical, and efficient manner.
 - Objective 2 Maintain the highest degree of accuracy, efficiency, and customer service by disseminating timely property tax information to our customers in the quickest possible manner using the minimum amount of resources.

DEPARTMENT OVERVIEW

The Assessor, who is elected to a four-year term by the voters of Marion County, heads the department. The Assessor's Office is responsible for the appraisal and assessment of all types of property in Marion County, as defined in Oregon statute and administrative rule including: commercial, industrial, multi-family, personal property, manufactured structures, residential and rural/farm specially assessed properties. This office reviews and certifies all local operating budgets for 438 districts and special districts. These districts in turn provide vital services to all citizens of Marion County.

A number of exemption programs mandated by statute are administered. Exemptions include the following designations: veterans, active duty military service member, historical, enterprise zone, and non-profit entities. There are approximately 150 separate property tax programs, half of which are administered on an annual basis. The Assessor's Office also provides up-to-date maps, comparable sales information, forms for manufactured structures, deed and ownership tracking, and assistance with a variety of programs such as senior and disabled citizen deferrals.

Use of the recalculation method of mass appraisal is used to annually create value models from market information for various types of property. Property data is formatted into the automated system, and the calculated values are then applied to the corresponding property types. Each year, a market value is determined for approximately 80% of Marion County properties using the recalculation method. In conjunction with recalculation, appraisal staff performs site visits during annual cycle work. Property inspections help to ensure that records are as accurate as possible by noting any additions or demolitions to structures.

Each appraiser is assigned a specific geographical location within the county known as a franchise area. Appraisers are responsible for most of the tasks required to maintain value in their area. These tasks include adding and deleting improvement value, appeals, appraisal, sales verification, special assessment compliance, and establishing land values. The Assessor's Office is in compliance with the requirements of maintaining property values at 100% of their real market value. The statistical measurements of quality, as established by administrative rule and monitored by the Oregon Department of Revenue, are met.

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

The Assessor's Office and a software vendor have entered the contract negotiation phase of a request for proposal (RFP) process. The RFP is for an assessment and taxation software solution to replace our current software with a more diverse, multi-functional, and cost effective product. The new software will create greater efficiencies in assessment and taxation business processes, thereby reducing department costs in the long term.

Resource and Requirement Summary

Assessor's Office	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	5,829,642	5,370,251	5,599,655	5,626,284	0.48%
TOTAL RESOURCES	5,829,642	5,370,251	5,599,655	5,626,284	0.48%
REQUIREMENTS					
Personal Services					
Salaries and Wages	2,881,768	2,596,284	2,759,717	2,654,246	-3.82%
Fringe Benefits	1,526,298	1,329,966	1,417,062	1,489,881	5.14%
Total Personal Services	4,408,066	3,926,250	4,176,779	4,144,127	-0.78%
Materials and Services					
Supplies	27,333	23,066	29,800	28,800	-3.36%
Materials	33,207	10,846	3,400	17,200	405.88%
Communications	80,520	92,315	102,000	28,200	-72.35%
Utilities	0	0	0	31,414	n.a.
Contracted Services	46,480	75,334	65,650	150,315	128.96%
Repairs and Maintenance	23,418	39,065	4,620	5,475	18.51%
Rentals	33,705	34,432	36,910	169,585	359.46%
Insurance	2,500	2,500	3,000	2,500	-16.67%
Miscellaneous	77,073	75,664	119,805	100,205	-16.36%
Total Materials and Services	324,236	353,223	365,185	533,694	46.14%
Administrative Charges	1,097,340	1,090,778	1,057,691	948,463	-10.33%
TOTAL REQUIREMENTS	5,829,642	5,370,251	5,599,655	5,626,284	0.48%
FTE	64.00	56.00	56.00	52.10	-7.0%

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

PROGRAMS

The Assessor's Office budget is allocated to four programs that are shown on the following table:

Summary of Programs

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 2011-12 ADOPTED	+/- %
RESOURCES					
Assessor's Office Administration	5,303,726	1,742,739	1,003,900	936,917	-6.67%
Tax Collection	525,901	536,084	745,920	778,217	4.33%
Cartography	0	609,248	923,590	821,058	-11.10%
Valuation and Appraisal	15	2,482,180	2,926,245	3,090,092	5.60%
TOTAL RESOURCES	5,829,642	5,370,251	5,599,655	5,626,284	0.48%
REQUIREMENTS					
Assessor's Office Administration	5,303,726	1,742,739	1,003,900	936,917	-6.67%
Tax Collection	525,901	536,084	745,920	778,217	4.33%
Cartography	0	609,248	923,590	821,058	-11.10%
Valuation and Appraisal	15	2,482,180	2,926,245	3,090,092	5.60%
TOTAL REQUIREMENTS	5,829,642	5,370,251	5,599,655	5,626,284	0.48%

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

Administration Program

- Develops future long and short-term strategic plans and goals.
- Performs annual budgeting and grant preparation.
- Provides accurate and timely information to the Board of Commissioners, taxing districts, public support groups and the state legislature.
- Provides excellent customer service to both internal customers and the general public.
- Maintains accounts payable and receivable, payroll, and petty cash.
- Maintains all department personnel, appraisal certification, and educational records.
- Maintains Veteran's and Active Duty Military Service Member Exemptions and Senior and Disabled Citizen's Deferral programs.
- Processes title transfers for manufactured structures.

Program Summary

Assessor's Office	Program: Administration				
	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	5,303,726	1,742,739	1,003,900	936,917	-6.67%
TOTAL RESOURCES	5,303,726	1,742,739	1,003,900	936,917	-6.67%
REQUIREMENTS					
Personal Services					
Salaries and Wages	2,699,955	426,257	460,784	390,679	-15.21%
Fringe Benefits	1,431,028	216,299	233,306	214,822	-7.92%
Total Personal Services	4,130,984	642,556	694,090	605,501	-12.76%
Materials and Services					
Supplies	23,631	12,959	12,500	12,650	1.20%
Materials	33,075	6,044	1,000	6,200	520.00%
Communications	17,633	10,120	12,000	200	-98.33%
Utilities	0	0	0	7,855	n.a.
Contracted Services	5,282	22,962	1,600	14,600	812.50%
Repairs and Maintenance	22,769	35,090	300	725	141.67%
Rentals	31,101	19,776	5,170	40,096	675.55%
Insurance	2,500	2,500	2,500	2,000	-20.00%
Miscellaneous	49,647	7,495	10,315	9,960	-3.44%
Total Materials and Services	185,638	116,945	45,385	94,286	107.75%
Administrative Charges	987,105	983,239	264,425	237,130	-10.32%
TOTAL REQUIREMENTS	5,303,726	1,742,739	1,003,900	936,917	-6.67%
FTE	60.00	7.50	8.00	7.10	-11.3%

MARION COUNTY FY 2011-12 BUDGET
 BY DEPARTMENT
 ASSESSOR'S OFFICE

FTE By Position Title By Program

Program: Assessor's Office Administration	
Position Title	FTE
Assessment Clerk	3.00
Assessment Clerk Sr	1.00
Assessor	0.10
Assessor's Administrative Manager	1.00
Chief Deputy Assessor/Tax Collector	1.00
Department Specialist 4	1.00
Program Assessor's Office Administration FTE Total:	7.10

Assessor's Office Administration Program Budget Analysis

The Administration Program is funded entirely by the General Fund.

Total requirements for the Administration Program have decreased \$66,983, or 6.67%, for FY 11-12.

Personall Services requirements for the Administration Program are reduced by .90 FTE. The position of Assessor/Tax Collector is vacant and will likely remain so for most, if not all, of the fiscal year.

The Administration Program Personal Services budget reflects a decrease of 12.76% over FY 10-11.

Materials and Services requirements have increased \$48,901 for FY 11-12. Communications shows a sharp decrease, with a corresponding increase in contracted services for mail processing, due to a change in expenditure account definitions. Materials requirements increased for the scheduled acquisition of necessary small office equipment, and replacement of a laptop computer. The most significant change in the Materials and Services budget for Administration, as well as our three additional programs, is in the combined utilities and rentals subcategories. Leasing fees and utility charges were not previously budgeted to Materials and Services.

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

Tax Collection Program

- Maintains records for all financial transactions affecting the tax roll.
- Collect property taxes.
- Assists the general public, businesses, and government agencies by providing information concerning property records or taxes.
- Establishes and implements controls for the safekeeping of daily cash receipts.
- Makes corrections to the tax roll, as directed by the Assessor/Tax Collector.

Program Summary

Assessor's Office

Program: Tax Collection

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	525,901	536,084	745,920	778,217	4.33%
TOTAL RESOURCES	525,901	536,084	745,920	778,217	4.33%
REQUIREMENTS					
Personal Services					
Salaries and Wages	181,813	179,254	185,862	196,843	5.91%
Fringe Benefits	95,270	93,369	100,046	114,857	14.80%
Total Personal Services	277,083	272,623	285,908	311,700	9.02%
Materials and Services					
Supplies	3,702	1,027	1,500	3,000	100.00%
Materials	132	1,154	600	5,000	733.33%
Communications	62,887	55,426	62,000	0	-100.00%
Utilities	0	0	0	7,853	n.a.
Contracted Services	41,197	50,058	63,000	130,050	106.43%
Repairs and Maintenance	649	617	500	500	0.00%
Rentals	2,604	2,805	3,160	36,753	1,063.07%
Insurance	0	0	500	500	0.00%
Miscellaneous	27,412	44,835	64,330	45,750	-28.88%
Total Materials and Services	138,583	155,922	195,590	229,406	17.29%
Administrative Charges	110,235	107,539	264,422	237,111	-10.33%
TOTAL REQUIREMENTS	525,901	536,084	745,920	778,217	4.33%
FTE	4.00	4.00	4.00	4.00	0.0%

MARION COUNTY FY 2011-12 BUDGET
 BY DEPARTMENT
 ASSESSOR'S OFFICE

FTE By Position Title By Program

Program: Tax Collection	
Position Title	FTE
Tax Clerk	2.00
Tax Clerk Sr	1.00
Tax Office Supervisor	1.00
Program Tax Collection FTE Total:	4.00

Tax Collection Program Budget Analysis

The Tax Collection Program is funded entirely by the General Fund.

Total Requirements for the Tax Collection Program have increased \$32,297, or 4.33%, for FY 11-12.

The FTE dedicated to the Tax Collection Program remains unchanged for FY 11-12. In addition to regular staff, four additional temporary employees from an external staffing agency provide backup support during the tax season of late October through mid-December each year.

The overall Personal Services budget is approximately 9% greater than FY 10-11.

Tax Collection Program Materials and Services Requirements have increased by \$33,816, or 17%, from FY 10-11. There have been notable increases in several areas. Supplies and materials have increased due to cyclical replacement and acquisition of new office equipment, including shared costs with administration for a laptop computer. Contracted services absorbed both postage and programming and data requirements (microfilming of property tax records), from the communications and miscellaneous subcategories, respectively. These two areas reflect corresponding decreases. Temporary staffing and advertising cost reductions also decreased contracted services. Recording charges took a substantial reduction under the miscellaneous subcategory, as well.

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

Cartography Program

- Performs intake and processing of subdivision and partition plats and annexations.
- Maintains an inventory of all parcels in the county that reflect boundaries, tax lot or account number, ownership, and acreage.
- Maintains a system of areas reflecting taxing district boundaries, changes to existing districts, or creation of new districts.
- Provides management and oversight of suppressed ownership program, per statutory requirements.

Program Summary

Assessor's Office

Program: Cartography

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	0	609,248	923,590	821,058	-11.10%
TOTAL RESOURCES	0	609,248	923,590	821,058	-11.10%
REQUIREMENTS					
Personal Services					
Salaries and Wages	0	396,405	426,850	329,518	-22.80%
Fringe Benefits	0	200,422	213,688	195,733	-8.40%
Total Personal Services	0	596,827	640,538	525,251	-18.00%
Materials and Services					
Supplies	0	1,406	6,000	5,000	-16.67%
Materials	0	2,811	600	2,000	233.33%
Utilities	0	0	0	7,853	n.a.
Contracted Services	0	0	0	155	n.a.
Repairs and Maintenance	0	533	550	750	36.36%
Rentals	0	7,017	7,800	39,323	404.14%
Miscellaneous	0	654	3,680	3,615	-1.77%
Total Materials and Services	0	12,421	18,630	58,696	215.06%
Administrative Charges	0	0	264,422	237,111	-10.33%
TOTAL REQUIREMENTS	0	609,248	923,590	821,058	-11.10%
FTE	0.00	9.00	9.00	7.00	-22.2%

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

FTE By Position Title By Program

Program: Cartography	
Position Title	FTE
Assessment Clerk	3.00
Assessment Clerk Sr	1.00
Cartographer/GIS Tech 2	2.00
GIS/Cartographic Supervisor	1.00
Program Cartography FTE Total:	7.00

Cartography Program Budget Analysis

The Cartography Program is funded entirely by the General Fund.

Total Requirements for the Cartography Program have decreased by \$102,532, or 11.10%, for FY 11-12.

FTE changes include the elimination of an Assessment Clerk and GIS Analyst 1 position for this program, the latter being changed to a residential Property Appraiser 2 position through the add/delete process. Current staffing requirements are now at 7 FTE, down from 9 FTE for FY 10-11. These changes are indicative of the current economic downturn. A weak housing market has a direct correlation to the subdivision of land and plat processing, lot line adjustments and ownership transfers, all key functions of the cartography section.

The Cartography Program Personal Services budget reflects an 18% decrease from FY 10-11 requirements.

Materials and Services Requirements remain basically status quo from FY 10-11, with the exception of a decrease in rentals due to the elimination of a copy machine.

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

Valuation and Appraisal Program

- Provides valuation of new construction, reappraisal of existing properties, manufactured structures, specially assessed properties, un-zoned farmland, designated forestland, residential, commercial, industrial, multi-family, personal, and exempt properties.
- Responds to taxpayer inquiries regarding property valuation methods, records of inventory, and exemption qualifications.
- Verifies property sales information for use in establishing value.

Program Summary

Assessor's Office

Program: Valuation and Appraisal

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 11-12 ADOPTED	+/- %
RESOURCES					
General Fund Transfers	15	2,482,180	2,926,245	3,090,092	5.60%
TOTAL RESOURCES	15	2,482,180	2,926,245	3,090,092	5.60%
REQUIREMENTS					
Personal Services					
Salaries and Wages	0	1,594,368	1,686,221	1,737,206	3.02%
Fringe Benefits	0	819,876	870,022	964,469	10.86%
Total Personal Services	0	2,414,244	2,556,243	2,701,675	5.69%
Materials and Services					
Supplies	0	7,674	9,800	8,150	-16.84%
Materials	0	838	1,200	4,000	233.33%
Communications	0	26,770	28,000	28,000	0.00%
Utilities	0	0	0	7,853	n.a.
Contracted Services	0	2,315	1,050	5,510	424.76%
Repairs and Maintenance	0	2,824	3,270	3,500	7.03%
Rentals	0	4,835	20,780	53,413	157.04%
Miscellaneous	15	22,681	41,480	40,880	-1.45%
Total Materials and Services	15	67,936	105,580	151,306	43.31%
Administrative Charges	0	0	264,422	237,111	-10.33%
TOTAL REQUIREMENTS	15	2,482,180	2,926,245	3,090,092	5.60%
FTE	0.00	35.50	35.00	34.00	-2.9%

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

FTE By Position Title By Program

Program: Valuation and Appraisal	
Position Title	FTE
Appraisal Section Supervisor	3.00
Assessment Clerk	7.00
Assessment Clerk Sr	3.00
Data Collector	1.00
Personal Property Appraisal Tech	1.00
Property Appraiser 2	13.00
Property Appraiser Sr	4.00
Sales Data Analyst 2	1.00
Sales Data Analyst 3	1.00
Program Valuation and Appraisal FTE Total:	34.00

Valuation and Appraisal Program Budget Analysis

The Valuation and Appraisal Program is funded entirely by the General Fund.

Total Requirements for the Valuation and Appraisal Program have increased by \$163,847 or 5.6%, over FY 10-11.

Personal Services requirements for the Valuation and Appraisal Program experienced a net increase of one FTE for FY 11-12. One Residential Property Appraiser 2 position was added, and two vacant Data Collector positions were eliminated. Their duties are being assumed by appraisal staff.

The Personal Services budget increase of 5.7% is partly the result of a net increase in salaries and wages due to the addition of a higher paid position than the positions eliminated plus step increases. A fringe benefits 10.9% increase had a more substantial effect on total Personal Services expenditures, due to higher health insurance and PERS expenditures.

Materials and Services shows a substantial reduction in supplies, generated by diminished requirements for office supplies this fiscal year. The reduction was offset somewhat by funding for field supplies this year for appraiser field vests, which are used to readily identify our appraisal staff as county employees.

An increase in materials is largely due to anticipated costs for small office equipment in outfitting recently acquired appraisal workstations with adequate lighting, keyboard trays and shelving. The workstations were donated to the Assessor's Office by the Oregon Department of Revenue, with savings to this program estimated at over \$50,000.

MARION COUNTY FY 2011-12 BUDGET
 BY DEPARTMENT
 ASSESSOR'S OFFICE

FUNDS

The Assessor's Office budget is comprised of one fund, which is the General Fund.

Department Budget by Fund

Fund Name	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 2011-12 ADOPTED	% of Total
RESOURCES					
FND 100 General Fund	5,829,642	5,370,251	5,599,655	5,626,284	100.00%
TOTAL RESOURCES	5,829,642	5,370,251	5,599,655	5,626,284	100.0%
REQUIREMENTS					
FND 100 General Fund	5,829,642	5,370,251	5,599,655	5,626,284	100.00%
TOTAL REQUIREMENTS	5,829,642	5,370,251	5,599,655	5,626,284	100.0%

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

KEY DEPARTMENT ACCOMPLISHMENTS

- Over \$318,000,000 in operating revenues for the many taxing districts in Marion County had been levied, providing over \$57,263,370 for the Marion County General Fund.
- The third full reappraisal cycle using value modeling and recalculation has been completed. Refinements to our practices in support of appraisal processes continue to be developed and implemented.
- During the last week of August 2010, the Assessor's Office moved from the Courthouse Square facility to a new location at 1115 Commercial Street NE. Notwithstanding the many challenges faced in association with a rapid relocation and minimal opportunity for advance planning, we were able to successfully turn the tax roll and issue property tax statements without delay.
- The Assessor's web site continues to average 265 visits per day, with as many as 500 visits per day during the period when property tax statements are mailed and become due. These visits are from 39,700 unique users within the past year, and have increased 12% over the previous year. Enhancements to the web site continue on an ongoing basis, offering the public access to assessment and tax information. The ability of the public to access this information electronically has significantly reduced the number of telephone calls and walk-in traffic in our office, allowing us to keep staffing levels in our administration section at a minimum.
- Business personal property staff developed and organized an education outreach program for tax preparers and business owners. Our goal is to educate, inform, and provide assistance with personal property tax questions. We have received tremendous positive feedback about this program from the public, and plan to offer these workshops every two to three years.
- The Silverton area cadastral mapping project was completed in December 2010. The nature of the project was to reconcile cadastral mapping data between the City of Silverton and Marion County. Cadastral maps are used to indicate property ownership and boundary information.
- A major document scanning project is underway in our cartography section. Thousands of deeds documenting property ownership changes from the early 1900's through 1998 are archived in paper form in our office. Once scanned, these documents will be archived electronically and will be readily available for research.
- Assessment Clerks have completed an additional 20,000 diagrams this past year for our ongoing project converting over 100,000 hand-drawn property improvement sketches into digitized format. We are now slightly over the half-way mark, with just under 53,000 images completed. Once a sketch is converted to electronic format, it is placed into our electronic records and posted to the corresponding property account on our web site. On our site, users can find not only a "footprint" of improvements, but also photographic images of major structures.
- The Assessor's Office was actively involved in a vendor selection and contract negotiation process for a new assessment and taxation software solution. The process has yet to be concluded, and has required a great deal of commitment, focus, and effort on the part of our dedicated staff. In FY 10-11, elimination of several positions and leaving other positions unfilled allowed for savings of \$300,000 in personal services which was shifted to General Fund non-departmental operations for transfer to the Capital Improvement Project Fund to help cover the cost of the software.

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

KEY INDICATORS

1: Added Value to Assessment Rolls

Definition and Purpose

With the advent of Measure 50, the growth in taxable value, known as assessed value (AV), is calculated in two ways. One is by a three percent annual growth tied to a base value established in 1997, the year Measure 50 was implemented. The second is added value as a result of the creation of new accounts as well as added taxable property value, such as new buildings and structures with improvements in excess of \$10,000 per year, or \$25,000 over a 5-year period. Also included are industrial equipment, business personal property, and utility value.

Under Measure 50 guidelines, if the real market value of a property is greater than the base value or "maximum assessed value" (MAV) annual 3% growth, the taxable assessed value will continue to grow by 3%. Newly created accounts and improvements added to accounts are defined as "exceptions," as it is an exception to an account's value increasing by 3%. Added value is initially placed on the rolls as real market value (RMV), then is further modified by a ratio to express the relationship between the real market value and the assessed value of existing property within the county. This modified value is added assessed value, the value that is used to calculate property taxes.

Significance

There has been legitimate concern expressed by taxpayers in the recent past about why, in general, their property values have declined yet their property taxes continue to increase. To facilitate the Marion County strategic priority for Operational Efficiency and Quality Service, information is provided to educate the public on the functions of the Assessor's Office, the effects of Measure 50, and the methodology and criteria used to determine property values and calculate property taxes. While appraisal practices may vary slightly from county to county, the statutory guidelines that govern assessment and taxation are applied consistently throughout the state.

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

Data Units Fiscal Year

Total Number of Accounts: These numbers indicate existing properties as well as new additions for the current tax year, including anything from a newly created lot in a subdivision to a new utility company within the county.

FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Estimate
126,342	127,637	128,276	129,174

Total Building Permits: The majority of the permits are for construction of buildings and structures that will add value. Some permits may be for ongoing maintenance and repair, which is not taxable. Nonetheless, appraisers are required to inspect these properties to confirm whether or not the permit is limited to maintenance and repair activity only.

FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Estimate
3,913	2,954	3,030	2,282

Total County Real Market Value: This the market value for all taxable property within Marion County. This indicates the value that the Assessor's Office believes the property would sell for on the open market as of January 1st of the assessment year.

FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Estimate
35,276,496,141 (19%)	37,002,690,937 (5%)	36,446,336,442 (-2%)	34,978,576,014 [-4%]

Total County Assessed Value of Exceptions: This value is newly added taxable value, which results from the creation of new accounts, buildings, and structures.

FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Estimate
1,454,883,639	1,219,177,022	649,369,949	414,097,456

Total County Assessed Value: The value to which the tax rates are applied. The assessed value is made up of the 3% annual growth, new accounts and construction as directed by Measure 50.

FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Estimate
17,437,346,702 (5.9%)	18,283,315,517 (4.9%)	19,115,322,574 (4.6%)	19,627,632,200 [2.68%]

Explanation of Trends and Changes

New construction continues to be sluggish. Building permit activity is on the decline. Our most current data indicates a 7% county-wide decrease in residential values from January 2010 through September 2010. This reduction in values over the indicated nine month period is equivalent to a .77% decrease per month, or 9.33% annualized. Residential values comprise 64% of the total Real Market Value of Marion County.

MARION COUNTY FY 2011-12 BUDGET
 BY DEPARTMENT
 ASSESSOR'S OFFICE

Resources by Fund Detail

100 - General Fund	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Proposed FY 11-12	Approved FY 11-12	Adopted FY 11-12
General Fund Transfers						
381100 Transfer from General Fund	5,829,642	5,370,251	5,599,655	5,626,284	5,626,284	5,626,284
General Fund Transfers Total	5,829,642	5,370,251	5,599,655	5,626,284	5,626,284	5,626,284
General Fund Total	5,829,642	5,370,251	5,599,655	5,626,284	5,626,284	5,626,284
Assessor's Office Grand Total	5,829,642	5,370,251	5,599,655	5,626,284	5,626,284	5,626,284

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

Requirements by Fund Detail

100 - General Fund	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Proposed FY 11-12	Approved FY 11-12	Adopted FY 11-12
Personal Services						
Salaries and Wages						
511110 Regular Wages	2,334,519	2,147,555	2,652,516	2,562,913	2,562,913	2,562,913
511120 Temporary Wages	12,002	2,150	0	0	0	0
511130 Vacation Pay	179,045	132,793	0	0	0	0
511140 Sick Pay	104,076	78,101	0	0	0	0
511150 Holiday Pay	119,130	107,871	0	0	0	0
511160 Comp Time Pay	87	45	0	0	0	0
511210 Compensation Credits	120,824	103,020	103,961	89,713	89,713	89,713
511240 Leave Payoff	11,295	22,652	0	0	0	0
511290 Health Insurance Waiver Pay	0	1,437	3,240	1,620	1,620	1,620
511420 Premium Pay	668	660	0	0	0	0
511450 Premium Pay Temps	122	0	0	0	0	0
Salaries and Wages Total	2,881,768	2,596,284	2,759,717	2,654,246	2,654,246	2,654,246
Fringe Benefits						
512110 PERS	392,307	286,597	316,995	411,408	411,408	411,408
512120 401K	19,143	19,129	19,059	13,816	13,816	13,816
512130 PERS Debt Service	127,976	126,813	96,476	119,440	119,440	119,440
512140 PERS Rate Subsidy	0	0	0	(72,991)	(72,991)	(72,991)
512200 FICA	218,399	197,285	209,541	202,383	202,383	202,383
512310 Medical Insurance	647,240	592,768	663,967	695,929	695,929	695,929
512320 Dental Insurance	77,163	66,645	69,696	78,173	78,173	78,173
512330 Group Term Life Insurance	10,498	9,380	8,270	7,662	7,662	7,662
512340 Long Term Disability Insurance	8,382	10,025	16,457	16,451	16,451	16,451
512400 Unemployment Insurance	11,594	10,420	11,024	12,475	12,475	12,475
512520 Workers Comp Insurance	1,519	1,298	1,680	1,586	1,586	1,586
512600 Wellness Program	2,462	2,092	2,217	2,100	2,100	2,100
512610 Employee Assistance Program	1,815	1,514	1,680	1,449	1,449	1,449
512700 County HSA Contributions	7,800	6,000	0	0	0	0
Fringe Benefits Total	1,526,298	1,329,966	1,417,062	1,489,881	1,489,881	1,489,881
Personal Services Total	4,408,066	3,926,250	4,176,779	4,144,127	4,144,127	4,144,127
Materials and Services						
Supplies						
521010 Office Supplies	25,363	22,164	28,800	26,000	26,000	26,000
521030 Field Supplies	0	0	0	2,000	2,000	2,000
521070 Departmental Supplies	587	59	0	0	0	0

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

100 - General Fund	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Proposed FY 11-12	Approved FY 11-12	Adopted FY 11-12
Materials and Services						
521190 Publications	1,383	843	1,000	800	800	800
Supplies Total	27,333	23,066	29,800	28,800	28,800	28,800
Materials						
522150 Small Office Equipment	1,040	5,717	3,400	14,000	14,000	14,000
522170 Computers Non Capital	17,349	5,044	0	3,200	3,200	3,200
522180 Software	14,818	85	0	0	0	0
Materials Total	33,207	10,846	3,400	17,200	17,200	17,200
Communications						
523010 Telephone Equipment	505	511	0	100	100	100
523040 Data Connections	0	604	0	0	0	0
523050 Postage	70,573	64,349	74,000	100	100	100
523060 Cellular Phones	9,442	26,852	28,000	28,000	28,000	28,000
Communications Total	80,520	92,315	102,000	28,200	28,200	28,200
Utilities						
524010 Electricity	0	0	0	31,414	31,414	31,414
Utilities Total	0	0	0	31,414	31,414	31,414
Contracted Services						
525156 Bank Services	25	45	0	0	0	0
525175 Temporary Staffing	9,443	7,965	11,000	10,000	10,000	10,000
525430 Programming and Data Services	0	0	0	10,000	10,000	10,000
525450 Subscription Services	0	30	0	1,115	1,115	1,115
525510 Legal Services	500	500	500	500	500	500
525710 Printing Services	25,132	29,201	33,500	40,000	40,000	40,000
525715 Advertising	7,272	15,253	12,050	6,500	6,500	6,500
525735 Mail Services	0	0	0	74,000	74,000	74,000
525740 Document Disposal Services	198	441	100	200	200	200
525999 Other Contracted Services	3,910	21,898	8,500	8,000	8,000	8,000
Contracted Services Total	46,480	75,334	65,650	150,315	150,315	150,315
Repairs and Maintenance						
526010 Office Equipment Maintenance	2,780	1,862	1,400	2,550	2,550	2,550
526020 Computer Hardware Maintenance	15,920	0	0	0	0	0
526021 Computer Software Maintenance	4,554	36,310	3,220	2,925	2,925	2,925
526030 Building Maintenance	164	892	0	0	0	0
Repairs and Maintenance Total	23,418	39,065	4,620	5,475	5,475	5,475
Rentals						
527120 Motor Pool Mileage	159	106	500	400	400	400
527140 County Parking	17,930	17,160	17,160	14,400	14,400	14,400
527210 Building Rental Private	0	0	0	137,095	137,095	137,095

MARION COUNTY FY 2011-12 BUDGET
BY DEPARTMENT
ASSESSOR'S OFFICE

100 - General Fund	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Proposed FY 11-12	Approved FY 11-12	Adopted FY 11-12
Materials and Services						
527300 Equipment Rental	15,616	17,166	19,250	17,690	17,690	17,690
Rentals Total	33,705	34,432	36,910	169,585	169,585	169,585
Insurance						
528210 Public Official Bonds	2,500	2,500	3,000	2,500	2,500	2,500
Insurance Total	2,500	2,500	3,000	2,500	2,500	2,500
Miscellaneous						
529110 Mileage Reimbursement	33,215	20,174	32,600	31,200	31,200	31,200
529130 Meals	2,309	1,519	3,100	1,535	1,535	1,535
529140 Lodging	1,682	2,089	4,000	4,000	4,000	4,000
529210 Meetings	0	0	0	1,850	1,850	1,850
529220 Conferences	2,291	1,906	3,050	3,500	3,500	3,500
529230 Training	8,943	3,053	12,500	12,700	12,700	12,700
529300 Dues and Memberships	2,275	3,194	2,100	1,265	1,265	1,265
529650 Pre Employment Investigations	0	45	105	145	145	145
529740 Fairs and Shows	0	0	0	50	50	50
529880 Recording Charges	26,094	43,176	62,000	43,260	43,260	43,260
529910 Awards and Recognition	264	509	350	700	700	700
Miscellaneous Total	77,073	75,664	119,805	100,205	100,205	100,205
Materials and Services Total	324,236	353,223	365,185	533,694	533,694	533,694
Administrative Charges						
611100 County Admin Allocation	41,290	35,074	50,623	52,820	52,820	52,820
611110 Governing Body Allocation	18,571	18,669	0	0	0	0
611210 Facilities Mgt Allocation	77,113	76,856	82,296	74,493	74,493	74,493
611220 Custodial Allocation	44,483	40,663	42,947	42,658	42,658	42,658
611230 Courier Allocation	3,762	4,219	3,632	2,340	2,340	2,340
611250 Risk Management Allocation	22,969	23,485	12,092	10,509	10,509	10,509
611255 Benefits Allocation	0	0	15,202	17,669	17,669	17,669
611260 Human Resources Allocation	93,190	80,353	64,658	64,942	64,942	64,942
611300 Legal Services Allocation	69,619	60,071	60,826	59,142	59,142	59,142
611400 Information Tech Allocation	202,069	139,768	146,632	152,415	152,415	152,415
611410 FIMS Allocation	30,549	40,160	40,720	46,741	46,741	46,741
611420 Telecommunications Allocation	21,746	26,985	20,634	21,714	21,714	21,714
611430 Info Tech Direct Charges	273,921	348,293	361,831	312,076	312,076	312,076
611600 Finance Allocation	53,873	47,101	46,562	45,185	45,185	45,185
611700 Utilities Allocation	49,285	48,893	58,595	0	0	0
611800 MCBEE Allocation	0	9,288	9,041	3,659	3,659	3,659
614100 Liability Insurance Allocation	68,900	72,000	18,200	18,900	18,900	18,900
614200 WC Insurance Allocation	26,000	18,900	23,200	23,200	23,200	23,200

MARION COUNTY FY 2011-12 BUDGET
 BY DEPARTMENT
 ASSESSOR'S OFFICE

100 - General Fund	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Proposed FY 11-12	Approved FY 11-12	Adopted FY 11-12
Administrative Charges Total	1,097,340	1,090,778	1,057,691	948,463	948,463	948,463
General Fund Total	5,829,642	5,370,251	5,599,655	5,626,284	5,626,284	5,626,284
Assessor's Office Grand Total	5,829,642	5,370,251	5,599,655	5,626,284	5,626,284	5,626,284

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