

Assessment Maintenance Plan

Jackson County

January 1, 2014 through December 31, 2015

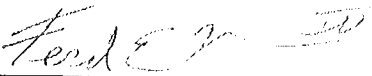
- I. MISSION STATEMENT and APPROVAL
- II. FUNCTIONS AND RESPONSIBILITIES
- III. CHARTS AND REPORTS
- IV. FORMS TO BE UTILIZED
- V. PLAN BUDGET

Mission Statement


The Jackson County Assessor and State Tax Commission shall strive to assess all property in a fair and uniform manner; shall strive to discover, list and assess all taxable property within the county; shall faithfully and impartially execute this assessment maintenance plan; shall develop assessments based on current market value as of the date of appraisal; shall promptly and efficiently respond to questions, complaints, and needs of taxpayers and assessment officers; and shall uphold the constitution and statutes of the State of Missouri.

2014-2015 Assessment Maintenance Plan

I, Ferd Niemann, the duly appointed Jackson County Assessor, submit the following assessment maintenance plan for the 2014-2015 assessment maintenance cycle. This plan contains the framework and all of the necessary elements to allow me to carry out my official duties as required by the constitution and laws of the State of Missouri.



County Assessor



Date

2014-2015 Assessment Maintenance Plan Agreement and Approval

The parties to this plan, the County Assessor, the County Commission, and the State Tax Commission, agree to its specific terms as well as these general obligations:

The Assessor will assess all taxable property in the county uniformly and at the statutorily required percentage of market value for the respective property. The actions of the assessor and staff will comply with the requirements found in Article X, Section 3 of the state constitution, Chapters 53, 137, 138 and any other pertinent chapter of the Revised Statutes of Missouri.

The County will provide office facilities and the budgetary support, as set out in this agreement, to allow the Assessor and staff to carry out the terms of this agreement and the duties of the Assessor's Office.

The State Tax Commission will provide technical assistance, including regular visits by the field representative, educational training, guidelines and other resources to aid the assessor in the execution of this plan. Further, in consideration for the Assessor supplying assessment services in compliance with the terms and obligations of this plan, the state will provide cost-share reimbursement funds to the extent specified in § 137.750, RSMo.

It is hereby affirmed by the County, that an Assessment Fund has been established, and that the general revenue funds required of this plan will be deposited into the Assessment Fund.

The undersigned approve this plan, submitted this _____ day of _____, 20____.

_____ County, Missouri State Tax Commission of Missouri

County Assessor	Dated	STC Chairman	Dated
Presiding Commissioner	Dated	STC Commissioner	Dated
Associate Commissioner	Dated	STC Commissioner	Dated
Associate Commissioner	Dated		

Honorable State Tax Commissioners,

Enclosed you will find the Jackson County Assessment Department's 2014-2015 Maintenance Plan. The plan addresses all critical and key elements of the coming assessment cycle.

While the current real estate market in Jackson County still presents assessment challenges and is in many ways in a continued state of instability, the Assessment Department plans to continue our six year plan of county-wide review.

The residential unit of the department will be continuing our six year plan with a target of 70,000 residential properties per assessment cycle. The unit will use field reviews and pure market models to value property, will model non-reviewed properties, and will apply values where necessary and according to market forces of supply and demand.

During the 2013 reassessment cycle, the department reviewed high grade investment properties including large office, large retail and industrial. Smaller scale properties directly affected from the downward spiral of the real estate market were also reviewed. For 2014-2015, the commercial unit of the department will focus on the multi-family and retail markets located within Jackson County. The revaluation effort for the 2014-2015 Reassessment will target 8,400 commercial parcels for inspection, field review, and/or value review.

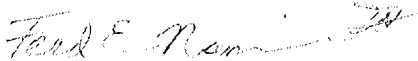
Both the residential and commercial units of the department will review new construction, miscellaneous permits, demolitions, occupancy checks, and parcels affected by segregation or merger. In addition, the Assessment Department will look at any review of assessments filed in the office for tax year 2014 and informal reviews of assessments filed for the tax year 2015.

Project process and responsibilities include:

CAMA Modeling/Value Development:	240,000
Non Occupancy permits	: 6,000
Review of Assessment	: 2,000
Occupancy checks	: 20,000
Occupancy valuation	: 2,000
New parcel valuation	: 6,000
Neighborhood Delineation	: 250,000
Land Analysis/valuation	: 250,000
Field review	: 70,000
BOE Hearings	: 4,000
STC hearings	: 400
Delinquent Tax postings	: 2,000

The Jackson County Assessment Department will strive to accomplish the plan set forth herein while continually evaluating market changes and funding obstacles.

Sincerely,



Ferd Niemann

Acting Director of Jackson County Assessment

Definitions

As used in this agreement the following words shall have the meaning attributed to them in this subsection:

1. The word "County" means Jackson County, Missouri.
2. The word "Commission" means the State Tax Commission of Missouri.
3. The words "Market Value" mean the most probable price in terms of money which a property will bring if exposed for sale on the open market for a reasonable length of time, providing there is a knowledgeable buyer and seller both aware of the uses to which a property is adapted and for which it is capable of being used. Used synonymously with True Value in Money.
4. For land used for agricultural purposes, the words "Market Value" or "True Value in Money" shall mean the value the land has for agricultural and horticultural use, which is based upon the land's productive capability as set out in Section 137.017 - 137.021.
5. The words "Project", "Plan", or "Agreement" shall mean the assessment maintenance plan.
6. The word "Ownership Maps or Mapping" means all ownership maps and related records which are prepared or compiled by the County under the guidelines of the original mapping contract or a more current mapping/GIS project.
7. The words "Replacement Cost New (RCN)" means the cost, including material, labor, and overhead, that would be incurred in constructing an improvement having the same utility to its owner as the improvement in question, without necessarily reproducing exactly any particular characteristic of the property.
8. The word "Depreciation" means the loss in value of an object, relative to its replacement cost new, whether the loss of value is caused by physical deterioration, economic obsolescence or functional obsolescence.
9. The words "Physical Deterioration" mean the loss of value caused by wear and tear.
10. The words "Economic Obsolescence" mean the loss in value of a property (relative to the cost of replacing it with a property of equal utility) that stems from factors external to the property.
11. The words "Functional Obsolescence" mean the loss in value of a property resulting from changes in tastes, preferences, technical innovations, or market standards.

Real Property FUNCTIONS AND RESPONSIBILITIES

Job Title Comments		Responsibility
Director of Assessment Taxpayer Support	1.	Public information and public relations - on going.
G.I.S. Department	2.	Update mylars/digitized maps, property record cards, work index cards, final alpha cards and/or other related forms. Complete on a quarterly or monthly basis. Ownership data will be maintained to within 1 month.
Assistant Director Deeds/Conveyance	3.	Sales information. Obtain, verify and log sales information from all sale letters. Copy corresponding PRC and file with the returned sale letter. Other sources may include certificates of value, real estate agents, appraisers, banks and savings & loans, etc. All sale information will be available for review and use by the Commission.
Assistant Director/Residential Assistant Director/Conveyance	4.	Building Costs. Obtain and verify current building costs. The new construction log will be utilized to identify and locate new construction samples.
Assistant Director/Residential Assistant Director/Conveyance	5.	Conduct sale analysis of <u>all</u> available sales. Studies will be conducted to determine the base rates for building costs, land values, and rates of depreciation-both physical and obsolescence.
Assistant Director/ Conveyance Research Analyst	A)	Building Cost Index for 2013. An index study will be completed and submitted by June 30, 2012 to the Commission for their review and approval. The study will include PRC copies of all index samples.
Assistant Director/Residential Assistant Director/ Conveyance Research Analyst	B)	Depreciation studies will be completed and submitted to the Commission by June 30, 2012 for review and comment. In addition, studies will be conducted by neighborhood or other strata to identify obsolescence.
Assistant Director/Residential Research Analyst	C)	Land value studies will be conducted by neighborhood and land rates will be established which when properly applied result in a fair and reasonable land value for parcels assessed at market value. These studies will be submitted to the Commission for review and comment by June 30, 2014.

Job Title Comments		Responsibility
Research Section Residential Section	6.	Complete interim untrended index study, based on additional average quality, new construction, to be completed and submitted to the Commission by October 1, 2015.
Assistant Director/Residential Research Analyst	7.	Sale Ratio Studies: Will be conducted by neighborhood or other strata. The object being to determine the relative level of assessment between the county's appraised value and the sale price of the sold property. Complete on a Quarterly basis and generate summary by neighborhood or strata, listing the number of sales, the low, high, mean, median and weighted mean ratios, C.O.D., P.R.D. and the time-frame of the sales used within the study.
Residential & Commercial Appraisers	8.	Recalculate all proposed 2013 land values and improvement costs, up to replacement cost new prior to conducting field review, to be completed by 12/31/2014.
Residential & Commercial Appraisers	9.	Conduct final field review. If you do not intend to complete all of steps A through H, provide a narrative that describes your final review and how market values will be developed.
Assistant Director/Residential Assistant Director/ Conveyance Research Analyst	A)	Inspect recently sold properties to establish bench marks. Update neighborhood sales analysis. Based on the updated neighborhood sale analysis, corrective actions will be outlined and implemented to ensure final 2014 values will reflect local market conditions.
Residential & Commercial Appraisers	B)	Review, data collect, and photograph all new improvements and additions.
Residential & Commercial Appraisers	C)	Review changes resulting from mapping splits or combinations.
Residential & Commercial Appraisers	D)	Verify accuracy of all physical data, quality grades of improvements, subclassification of land and improvements. Property records will be updated to reflect changes or to correct errors. Take new photographs if none exists, or the improvement's condition has substantially changed.
Residential & Commercial Appraisers	E)	Review land value and apply adjustments as needed.

Job Title Comments		Responsibility
Residential & Commercial Appraisers	F)	Assign depreciation to improvements. Depreciation will be assigned to reflect the physical condition and obsolescence applied (whether economic or functional) as needed, to ensure the final value reflects current local market conditions. Notes will be listed on the PRC to explain any adjustments.
Residential Appraisers	G)	Adjust agricultural land grades where required, changing the agricultural maps and property record cards accordingly.
Residential & Commercial Appraisers	H)	Update review date on property record card.
Residential & Commercial Appraisers	10.	Complete final calculations following field review, data entry and finalize your estimate of market value.
Commercial Supervisor Commercial Appraisers	11.	Income. Obtain and verify income and expense information for commercial property. Review records for 2011, 2012 and 2013.
Commercial Supervisor	12.	Develop appropriate capitalization rates for income producing properties and calculate their values by the income approach.
Director of Assessment Systems Administrator	14.	Prepare notices to taxpayers for increases in value, (by June 15th in 2014).
Appraisal Staff	15.	Conduct informal meetings with taxpayers, (complete by May 31 st annually).
Appraisal Staff	16.	Prepare for and defend values at board of equalization annually.
Director of Assessment Systems Administrator	17.	Complete the real property assessment roll (by 7/01 annually).
Director of Assessment Assistant Director Research Analyst	18.	Submit electronic copy of assessment and appraisal data to Commission for ratio study (by 8/01 of odd numbered year).
Director of Assessment Assistant Director/Residential	19.	Provide electronic file of previous two years sales to Commission for ratio study (by 3/01 of even numbered year).

Personal Property FUNCTIONS AND RESPONSIBILITIES

Job Title Comments		Responsibility
Director of Assessment Systems Administrator	1.	Mail State Tax Commission approved personal property assessment forms by (2/1 annually).
Deputy Director Commercial Supervisor Business Personal Supervisor	2.	Process railroad and utility returns for appraisal of locally assessed property (by 4/20 annually).
Business Personal Staff	3.	Process State Tax Commission approved personal property assessment forms
Director of Assessment Systems Administrator	4.	Prepare second notice to taxpayers whose assessment list has not been received (by 4/1 annually). Track and log late lists, penalties and waivers.
Director of Assessment	5.	Complete the personal property assessment roll (by 7/01 annually).
Additional Comments:		

CHARTS AND REPORTS

The following charts and reports have been recommended by the State Tax Commission. We intend to prepare and incorporate into the plan the selected charts and reports by the date shown.

Date Available		
7-31-2014 7-31-2015	A.	Parcel Count. All parcels, both taxable and exempt, including manufactured homes on leased land, REA's, CATV's, and other unmapped parcels where applicable.
1-1-2014	B.	Proposed budget through December 31, 2015.
1-1-2014	C.	Phase Chart through December 31, 2015.
1-1-2014	D.	Personnel Estimation Chart through December 31, 2015.
1-1-2014	E.	Employment Schedule through December 31, 2015.
1-1-2014	F.	Organization Chart to show overall responsibility and accountability.
1-1-2014	G.	Duties and responsibilities itemized for each personnel position.
1-1-2014	H.	A narrative description of all major phases, including standard procedures and assignments of responsibility.
3-31-2014	I.	A training outline for all personnel.
6-1-2014	J.	A detailed field manual for data collectors.
11-1-2014	K.	Abated property report. To be submitted by November 1, 2015.
3-31-2015	L.	Annual Computer Inventory. A summary of disk usage by system users, and anticipated maintenance costs expected for the year. To be submitted by March 31 each year.

FORMS TO BE UTILIZED

The following forms have been recommended for equalization and maintenance purposes by the State Tax Commission. We intend to incorporate the following forms into the plan and submit them by date shown.

Date Available		
1-1-2014	A.	Sales questionnaire for mailing
1-1-2014	B.	Income and expense forms
1-1-2014	C.	Assessment change notice
1-1-2014	D.	Informal hearing forms
1-1-2014	E.	Board of equalization forms
1-1-2014	F.	Split tax statement forms
1-1-2014	G.	Statistical Analysis forms
1-1-2014	H.	Data verification forms for new construction
1-1-2014	I.	New construction log
1-1-2014	J.	Project control log to track different phases by map sheet
1-1-2014	K.	Map count log to track parcel counts by map sheet
1-1-2014 & 2015	L.	Real estate and personal property assessment roll pages
1-1-2014 & 2015	M.	Individual and business personal property lists
1-1-2014 & 2015	N.	Second notice for non-returned assessment list

PHASE CHART

Year : 2015

County : Jackson

	January	February	March	April	May	June	July	August	September	October	November	December
Administration												
Plan & Budget	X									X	X	X
Change Notices					X							
Assessment Rolls						X						
Abated Property										X		
Computer Inventory			X									
Public Traffic	X	X	X	X	X	X	X	X	X	X	X	X
Mapping												
Straight Transfers	X	X	X	X	X	X	X	X	X	X	X	X
Splits & Deletes	X	X	X	X	X	X	X	X	X	X	X	X
Work Maps	X	X	X	X	X	X	X	X	X	X	X	X
Map/GIS Updates	X	X	X	X	X	X	X	X	X	X	X	X
Statistics												
COV Processing	X	X	X	X	X	X	X	X	X	X	X	X
Sales Ratios	X	X	X	X	X	X	X	X	X	X	X	X
Land Analysis	X	X	X	X	X	X	X	X	X	X	X	X
Real Estate												
New System, D.E.												
Prelim. Calculation	X	X										
Final Review	X	X	X									
New Construction	X	X	X	X	X	X	X	X	X	X	X	X
Final Calculation	X	X	X	X	X	X	X	X	X	X	X	X
Office Review	X	X	X	X	X	X	X	X	X	X	X	X
Data Entry	X	X	X	X	X	X	X	X	X	X	X	X
Comm Field Review	X	X	X	X	X	X	X	X	X	X	X	X
Personal Property												
Prepare & Mail	X											
Second Notices												X
Process Lists		X	X	X	X	X	X	X	X	X	X	X
Data Entry		X	X	X	X	X	X	X	X	X	X	X
Hearings												
Res Informal Hearings						X						
Comm Informal Hearings					X							
Res B.O.E. Hearings							X					
Comm B.O.E. Hearings							X					
J.T.C. Hearings							X				X	X

PERSONNEL ESTIMATION CALCULATIONS

County : Jackson

2014-2015

PHASE	NUMBER OF PARCELS	STANDARD LEVEL OF PRODUCTION	WORK DAYS REQUIRED	TOTAL WORK DAYS	PERSONS NEEDED
Change Notices	290,000	12946	22	20	1.12
Public Traffic	75,000	16	4,688	480	9.77
Processing Transfers					
Updating Maps/GIS Splits & Deletes	80,000	63	1,270	360	3.53
COV Processing	35,000	21	1,667	480	3.47
New Appraisal System, Data Entry					
Preliminary Calculations	70,000	30	2,333	280	8.33
Final Review	70,000	30	2,333	160	14.58
Final Calculations	70,000	30	2,333	180	12.96
Office Review	70,000	30	2,333	280	8.33
Data Entry, Real Estate	70,000	30	2,333	480	4.86
New Construction Review	6,000	23	261	360	0.72
Final Calculations, New Construction	6,000	23	261	180	1.45
Office Review New Construction	6,000	23	261	280	0.93
Data Entry, Real Estate - New Const.	6,000	23	261	480	0.54
Commercial Real Estate Review	8,400	17	494	240	2.06
Prepare & Mail P.P. Lists	320,000	1498	214	80	2.67
Process P.P. Lists	320,000	150	2,133	160	13.33
Data entry, Personal Property	320,000	150	2,133	160	13.33
Informal Hearings - Commercial	3,000	4	750	120	6.25
Board of Equalization - Commercial	2,500	4	625	100	6.25
Informal Hearings - Residential	11,000	15	733	120	6.11
Board of Equalization - Residential	8,000	10	800	100	8.00

- Standard Level of Production = Number of items that can be done by one worker in one day
- Work Days Required = Number of Parcels / Standard Level of Production
- Total Work Days = Number of work days available in a phase (from phase chart)
- Persons Needed = Work Days Required / Total Work Days

PERSONNEL ESTIMATION CALENDAR

County : Jackson

2014

PHASE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Change Notices					1.12							
Public Traffic	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77
Processing Transfers												
Updating Maps/GIS Splfts & Deletes	3.53	3.53	3.53	3.53	3.53	3.53	3.53	3.53	3.53			
COY Processing	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47
New Appraisal System, Data Entry												
Preliminary Calculations	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33
Final Review								14.58	14.58	14.58	14.58	14.58
Final Calculations								12.96	12.96	12.96	12.96	12.96
Office Review	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33
Data Entry, Real Estate	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86
New Construction Review	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72			
Final Calculations, New Construction								1.45	1.45	1.45	1.45	1.45
Office Review, New Construction	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93
Data Entry, Real Estate - New Const.	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54
Commercial Real Estate Review	2.21	2.21	2.21	2.21	2.21	2.21			2.21	2.21	2.21	2.21
Prepare & Mail P.P. Lists	2.67											2.67
Process P.P. Lists		13.33	13.33	13.33	13.33							
Data Entry, Personal Property		13.33	13.33	13.33	13.33							
Informal Hearings - Residential	6.11	6.11	6.11	6.11	6.11							
Board of Equalization - Residential							8.00	8.00				
Informal Hearings - Commercial	6.25	6.25	6.25	6.25	6.25							
Board of Equalization - Commercial							6.93	6.93				
Total	57.72	81.71	81.71	81.71	82.83	42.69	55.41	84.40	71.68	67.43	67.43	70.10

- Standard Level of Production = Number of items that can be done by one worker in one day
- Work Days Required = Number of Parcels / Standard Level of Production
- Total Work Days = Number of work days available in a phase (from phase chart)
- Persons Needed = Work Days Required / Total Work Days

PERSONNEL ESTIMATION CALENDAR

County : Jackson

2015

PHASE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Change Notices					1.12							
Public Traffic	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77
Processing Transfers												
Updating Maps/GIS Splits & Deletes	3.53	3.53	3.53	3.53	3.53	3.53	3.53	3.53	3.53			
COV Processing	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47
New Appraisal System, Data Entry												
Preliminary Calculations	8.33	8.33										
Final Review	14.58	14.58	14.58									
Final Calculations	12.96	12.96	12.96	12.96								
Office Review	8.33	8.33										
Data Entry, Real Estate	5.49	5.49	5.49	5.49	5.49	5.49	5.49	5.49	5.49	5.49	5.49	5.49
New Construction Review	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72			
Final Calculations, New Construction	1.45	1.45	1.45	1.45								
Office Review, New Construction	0.93	0.93										
Data Entry, Real Estate - New Const.	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54
Commercial Real Estate Review	2.21	2.21										
Prepare & Mail P.P. Lists	2.67											2.67
Process P.P. Lists		13.33	13.33	13.33	13.33							
Data Entry, Personal Property		13.33	13.33	13.33	13.33							
Informal Hearings - Residential							6.11					
Board of Equalization - Residential							8.00	8.00	8.00			
Informal Hearings - Commercial							6.25					
Board of Equalization - Commercial							6.93	6.93	6.93			
Total	74.98	98.97	79.17	64.59	51.30	23.52	50.81	38.45	38.45	19.27	19.27	21.94

- Standard Level of Production = Number of items that can be done by one worker in one day
- Work Days Required = Number of Parcels / Standard Level of Production
- Total Work Days = Number of work days available in a phase (from phase chart)
- Persons Needed = Work Days Required / Total Work Days

PERSONNEL ESTIMATION CALENDAR

County : Jackson

2014

PHASE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Change Notices					1.12							
Public Traffic	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77	9.77
Processing Transfers												
Updating Maps/GIS Spllts & Deletes	3.53	3.53	3.53	3.53	3.53	3.53	3.53	3.53	3.53			
COV Processing	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47
New Appraisal System, Data Entry												
Preliminary Calculatons	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33
Final Review								14.58	14.58	14.58	14.58	14.58
Final Calculatons								12.96	12.96	12.96	12.96	12.96
Office Review	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33
Data Entry, Real Estate	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86
New Construction Review	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72			
Final Calculatons, New Construction								1.45	1.45	1.45	1.45	1.45
Office Review, New Construction	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93
Data Entry, Real Estate - New Const.	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54
Commercial Real Estate Review	2.21	2.21	2.21	2.21	2.21	2.21			2.21	2.21	2.21	2.21
Prepare & Mail P.P. Lists	2.67											2.67
Process P.P. Lists		13.33	13.33	13.33	13.33							
Data Entry, Personnal Property		13.33	13.33	13.33	13.33							
Informal Hearings - Residential	6.11	6.11	6.11	6.11	6.11							
Board of Equalization - Residential							8.00	8.00				
Informal Hearings - Commercial	6.25	6.25	6.25	6.25	6.25							
Board of Equalization - Commercial							6.93	6.93				
Total	57.72	81.71	81.71	81.71	82.83	42.69	55.41	84.40	71.68	67.43	67.43	70.10

Standard Level of Production

= Number of items that can be done by one worker in one day

Work Days Required

= Number of Parcels / Standard Level of Production

Total Work Days

= Number of work days available in a phase (from phase chart)

Persons Needed

= Work Days Required / Total Work Days

PERSONNEL ESTIMATION CALCULATIONS

To Estimate the Standard Level of Production

County : Jackson

2014-2015

PHASE	NUMBER OF PARCELS	TOTAL WORK DAYS	STAFF AVAILABLE	STANDARD LEVEL OF PRODUCTION
Change Notices	290,000	20	1.12	12,946
Public Traffic	75,000	480	9.77	16
Processing Transfers				
Updating Maps/GIS Splits & Deletes	80,000	360	3.50	63
COV Processing	35,000	480	3.50	21
New Appraisal System, Data Entry				
Preliminary Calculations	70,000	280	8.33	30
Final Review	70,000	160	14.58	30
Final Calculations	70,000	180	12.96	30
Office Review	70,000	280	8.33	30
Data Entry, Real Estate	70,000	480	4.86	30
New Construction Review	6000	360	0.72	23
Final Calculations, New Construction	6000	180	1.45	23
Office Review, New Construction	6000	280	0.93	23
Data Entry, Real Estate - New Const.	6000	480	0.54	23
Commercial Real Estate Review	9000	240	2.06	18
Prepare & Mail P.P. Lists	320,000	80	2.67	1,498
Process P.P. Lists	320,000	160	13.33	150
Data Entry, Personal Property	320,000	160	13.33	150
Informal Hearings - Commercial	3,000	120	6.25	4
Board of Equalization - Commercial	2,500	100	6.93	4
Informal Hearings - Residential	11,000	120	6.11	15
Board of Equalization - Residential	8,000	100	8.00	10

Standard Level of Production

= Number of items that can be done by one worker in one day

Number of Days Needed

= Number of Parcels / Standard Level of Production X Staff Available

Staff Available

= Number of Persons or Teams Available to Work on Phase

BUDGET SUMMARY

	Approved 2013	Requested 2014	Tentative 2015
Expenditure Summary			
Salaries	\$3,306,545.00	\$3,412,863.00	\$3,412,863.00
Office Supplies and Expenses	\$421,491.00	\$342,873.00	\$342,873.00
Training and Mileage	\$146,937.00	\$142,300.00	\$142,300.00
Other Costs	\$2,610,424.00	\$2,727,345.00	\$2,727,345.00
Equipment and Computer	\$319,369.00	\$330,919.00	\$330,919.00
TOTAL	\$6,804,766.00	\$6,956,300.00	\$6,956,300.00
Sources of Revenue			
County General Revenue			
Tax Collection Withholding	\$5,929,132.00	\$6,069,545.00	\$6,069,545.00
State Reimbursement	\$875,634.00	\$866,755.00	\$866,755.00
Other			
TOTAL	\$6,804,766.00	\$6,936,300.00	\$6,936,300.00
Expenditures by Quarter			
1st Quarter	\$1,701,191.50	\$1,739,075.00	\$1,739,075.00
2nd Quarter	\$1,701,191.50	\$1,739,075.00	\$1,739,075.00
3rd Quarter	\$1,701,191.50	\$1,739,075.00	\$1,739,075.00
4th Quarter	\$1,701,191.50	\$1,739,075.00	\$1,739,075.00
TOTAL	\$6,804,766.00	\$6,956,300.00	\$6,956,300.00
Current Parcel Count	295000	295000	295000
Cost per Parcel	\$23.07	\$23.58	\$23.58

As required by Chapter 137.750 RSMo, 1994 as amended, certain costs (computers, aerial photography, etc.) require Commission approval before such purchases are made in order to receive state reimbursement. Although allocated building and/or maintenance costs for county-owned property or other non-reimbursable costs may be contained within your plan they will not qualify for state reimbursement. The Commission will process quarterly reimbursement requests promptly when in compliance with the approved plan.

Estimated Quarterly Budget

County : Jackson

Year:

2013

Salaries	No.	Total Expenditures	No.	Jan-Feb-Mar Expenditures	No.	Apr-May-Jun Expenditures	No.	Jul-Aug-Sep Expenditures	No.	Oct-Nov-Dec Expenditures
Assessor		\$97,906.00		\$24,476.50		\$24,476.50		\$24,476.50		\$24,476.50
Deputy		\$161,658.00		\$40,414.50		\$40,414.50		\$40,414.50		\$40,414.50
Chief Appraiser		\$193,669.00		\$48,417.25		\$48,417.25		\$48,417.25		\$48,417.25
Review Appraiser		\$397,730.00		\$99,432.50		\$99,432.50		\$99,432.50		\$99,432.50
Field Personnel		\$693,029.00		\$173,257.25		\$173,257.25		\$173,257.25		\$173,257.25
Real Estate Clerks		\$688,619.00		\$172,159.75		\$172,159.75		\$172,159.75		\$172,159.75
Personal Property Clerks		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Mapping Staff		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Benefits (Soc. Sec.)		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Health, Unemployment		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Pension		\$488,784.00		\$122,196.00		\$122,196.00		\$122,196.00		\$122,196.00
Overtime		\$282,828.00		\$70,707.00		\$70,707.00		\$70,707.00		\$70,707.00
Work. Comp., Etc.		\$30,000.00		\$7,500.00		\$7,500.00		\$7,500.00		\$7,500.00
Salary Subtotal	0	\$3,306,545.00	0	\$826,636.25	0	\$826,636.25	0	\$826,636.25	0	\$826,636.25

Office Supplies and Expenses										
Appraisal Guides		\$5,000.00		\$1,250.00		\$1,250.00		\$1,250.00		\$1,250.00
Assessment List				\$0.00		\$0.00		\$0.00		\$0.00
Computer Supplies				\$0.00		\$0.00		\$0.00		\$0.00
Film/Film Processing				\$0.00		\$0.00		\$0.00		\$0.00
Mapping Supplies				\$0.00		\$0.00		\$0.00		\$0.00
Office Supplies		\$20,500.00		\$5,125.00		\$5,125.00		\$5,125.00		\$5,125.00
Photocopying supplies		\$36,933.00		\$9,233.25		\$9,233.25		\$9,233.25		\$9,233.25
Printing Cost		\$8,500.00		\$2,125.00		\$2,125.00		\$2,125.00		\$2,125.00
Stationery				\$0.00		\$0.00		\$0.00		\$0.00
Other		\$5,000.00		\$1,250.00		\$1,250.00		\$1,250.00		\$1,250.00
Postage		\$345,118.00		\$86,279.50		\$86,279.50		\$86,279.50		\$86,279.50
Telephone		\$440.00		\$110.00		\$110.00		\$110.00		\$110.00
Office Supply Subtotal		\$421,491.00		\$105,372.75		\$105,372.75		\$105,372.75		\$105,372.75

Training and Mileage										
School/Meetings:										
Assessor		\$4,680.00		\$1,170.00		\$1,170.00		\$1,170.00		\$1,170.00
Staff		\$18,720.00		\$4,680.00		\$4,680.00		\$4,680.00		\$4,680.00
Mileage:										
Assessor		\$7,800.00		\$1,950.00		\$1,950.00		\$1,950.00		\$1,950.00
Staff		\$115,737.00		\$28,934.25		\$28,934.25		\$28,934.25		\$28,934.25
Training and Mileage Subtotal		\$146,937.00		\$36,734.25		\$36,734.25		\$36,734.25		\$36,734.25

Other Costs										
Contracts:										
Appraisal		\$244,112.00		\$86,028.00		\$86,028.00		\$86,028.00		\$86,028.00
Map Maintenance		\$388,823.00		\$147,205.75		\$147,205.75		\$147,205.75		\$147,205.75
Aerial Photography				\$0.00		\$0.00		\$0.00		\$0.00
Other Expenses		\$1,677,489.00		\$419,372.25		\$419,372.25		\$419,372.25		\$419,372.25
Other Costs Subtotal		\$2,610,424.00		\$652,606.00		\$652,606.00		\$652,606.00		\$652,606.00

Equipment and Computer										
Equipment:										
Purchases		\$5,000.00		\$1,250.00		\$1,250.00		\$1,250.00		\$1,250.00
Maintenance				\$0.00		\$0.00		\$0.00		\$0.00
Computer Expenses:										
Hardware Purchases		\$10,500.00		\$2,625.00		\$2,625.00		\$2,625.00		\$2,625.00
Software Purchases		\$6,400.00		\$1,600.00		\$1,600.00		\$1,600.00		\$1,600.00
Maintenance - Hardware				\$0.00		\$0.00		\$0.00		\$0.00
Maintenance - Software		\$297,469.00		\$74,367.25		\$74,367.25		\$74,367.25		\$74,367.25
Equipment and Computer Subtotal		\$319,369.00		\$79,842.25		\$79,842.25		\$79,842.25		\$79,842.25

Total Cost Summary										
Salary		\$3,306,545.00		\$826,636.25		\$826,636.25		\$826,636.25		\$826,636.25
Office Supplies		\$421,491.00		\$105,372.75		\$105,372.75		\$105,372.75		\$105,372.75
Training and Mileage		\$146,937.00		\$36,734.25		\$36,734.25		\$36,734.25		\$36,734.25
Other Costs		\$2,610,424.00		\$652,606.00		\$652,606.00		\$652,606.00		\$652,606.00
Equipment and Computer		\$319,369.00		\$79,842.25		\$79,842.25		\$79,842.25		\$79,842.25
Total all Costs		\$6,804,766.00		\$1,701,191.50		\$1,701,191.50		\$1,701,191.50		\$1,701,191.50

Sources of Revenue

Cash Flow Analysis

County General Revenue										
Tax Collection Withholding		\$5,929,132.00		\$1,482,283.00		\$1,482,283.00		\$1,482,283.00		\$1,482,283.00
State Reimbursement		\$875,634.00				\$875,634.00		\$1,482,283.00		\$1,482,283.00
Other		\$0.00								
Total all Revenue		\$6,804,766.00		\$1,482,283.00		\$2,357,917.00		\$1,482,283.00		\$1,482,283.00

Estimated Quarterly Budget

County : Jackson

Year: 2014

Salaries	No	Total Expenditures	No	Jan-Feb-Mar Expenditures	No	Apr-May-Jun Expenditures	No	Jul-Aug-Sep Expenditures	No	Oct-Nov-Dec Expenditures
Assessor		\$90,544.00		\$22,636.00		\$22,636.00		\$22,636.00		\$22,636.00
Deputy		\$82,888.00		\$20,722.00		\$20,722.00		\$20,722.00		\$20,722.00
Chief Appraiser		\$110,881.00		\$27,720.25		\$27,720.25		\$27,720.25		\$27,720.25
Review Appraiser		\$414,306.00		\$103,576.50		\$103,576.50		\$103,576.50		\$103,576.50
Field Personnel		\$613,006.00		\$153,251.50		\$153,251.50		\$153,251.50		\$153,251.50
Real Estate Clerks		\$330,845.00		\$82,711.25		\$82,711.25		\$82,711.25		\$82,711.25
Personal Property Clerks		\$604,344.00		\$151,086.00		\$151,086.00		\$151,086.00		\$151,086.00
Mapping Staff		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Benefits (Soc. Sec.)		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Health, Unemployment		\$506,638.00		\$126,659.50		\$126,659.50		\$126,659.50		\$126,659.50
Pension		\$328,587.00		\$82,146.75		\$82,146.75		\$82,146.75		\$82,146.75
Overtime		\$35,040.00		\$8,760.00		\$8,760.00		\$8,760.00		\$8,760.00
Work Comp., Etc.		\$295,784.00		\$73,946.00		\$73,946.00		\$73,946.00		\$73,946.00
Salary Subtotal	0	\$3,412,863.00	0	\$853,215.75	0	\$853,215.75	0	\$853,215.75	0	\$853,215.75

Office Supplies and Expenses										
Appraisal Guides		\$2,500.00		\$625.00		\$625.00		\$625.00		\$625.00
Assessment List		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Computer Supplies		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Film/Film Processing		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Mapping Supplies		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Office Supplies		\$18,000.00		\$4,500.00		\$4,500.00		\$4,500.00		\$4,500.00
Photocopying supplies		\$36,933.00		\$9,233.25		\$9,233.25		\$9,233.25		\$9,233.25
Printing Cost		\$5,000.00		\$1,250.00		\$1,250.00		\$1,250.00		\$1,250.00
Stationery		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Other		\$5,000.00		\$1,250.00		\$1,250.00		\$1,250.00		\$1,250.00
Postage		\$275,000.00		\$68,750.00		\$68,750.00		\$68,750.00		\$68,750.00
Telephones		\$440.00		\$110.00		\$110.00		\$110.00		\$110.00
Office Supply Subtotal		\$342,873.00		\$85,718.25		\$85,718.25		\$85,718.25		\$85,718.25

Training and Mileage										
School/Meetings:										
Assessor		\$7,500.00		\$1,875.00		\$1,875.00		\$1,875.00		\$1,875.00
Staff		\$111,400.00		\$27,850.00		\$27,850.00		\$27,850.00		\$27,850.00
Mileage:										
Assessor		\$4,680.00		\$1,170.00		\$1,170.00		\$1,170.00		\$1,170.00
Staff		\$18,720.00		\$4,680.00		\$4,680.00		\$4,680.00		\$4,680.00
Training and Mileage Subtotal		\$142,300.00		\$35,575.00		\$35,575.00		\$35,575.00		\$35,575.00

Other Costs										
Contracts:										
Appraisal		\$398,837.00		\$99,709.25		\$99,709.25		\$99,709.25		\$99,709.25
Map Maintenance		\$88,823.00		\$147,205.75		\$147,205.75		\$147,205.75		\$147,205.75
Aerial Photography		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Other Expenses		\$1,739,685.00		\$434,921.25		\$434,921.25		\$434,921.25		\$434,921.25
Other Costs Subtotal		\$2,727,345.00		\$681,836.25		\$681,836.25		\$681,836.25		\$681,836.25

Equipment and Computer										
Equipment:										
Purchases		\$3,000.00		\$750.00		\$750.00		\$750.00		\$750.00
Maintenance		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Computer Expenses:										
Hardware Purchases		\$5,000.00		\$1,250.00		\$1,250.00		\$1,250.00		\$1,250.00
Software Purchases		\$6,400.00		\$1,600.00		\$1,600.00		\$1,600.00		\$1,600.00
Maintenance - Hardware		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Maintenance - Software		\$316,519.00		\$79,129.75		\$79,129.75		\$79,129.75		\$79,129.75
Equipment and Computer Subtotal		\$330,919.00		\$82,729.75		\$82,729.75		\$82,729.75		\$82,729.75

Total Cost Summary										
Salary		\$3,412,863.00		\$853,215.75		\$853,215.75		\$853,215.75		\$853,215.75
Office Supplies		\$342,873.00		\$85,718.25		\$85,718.25		\$85,718.25		\$85,718.25
Training and Mileage		\$142,300.00		\$35,575.00		\$35,575.00		\$35,575.00		\$35,575.00
Other Costs		\$2,727,345.00		\$681,836.25		\$681,836.25		\$681,836.25		\$681,836.25
Equipment and Computer		\$330,919.00		\$82,729.75		\$82,729.75		\$82,729.75		\$82,729.75
Total all Costs		\$6,956,300.00		\$1,739,075.00		\$1,739,075.00		\$1,739,075.00		\$1,739,075.00

Sources of Revenue										
Cash Flow Analysis										
County General Revenue										
Tax Collection Withholding		\$6,069,545.00		\$1,517,386.25		\$1,517,386.25		\$1,517,386.25		\$1,517,386.25
State Reimbursement		\$866,755.00		\$866,755.00		\$866,755.00		\$866,755.00		\$866,755.00
Other		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Total all Revenue		\$6,956,300.00		\$1,517,386.25		\$1,517,386.25		\$1,517,386.25		\$1,517,386.25

Current Parcel Count	295,000
Cost per Parcel	\$23.58

Estimated Quarterly Budget

County : Jackson

Year: 2015

Salaries	No.	Total Expenditures	No.	Jan-Feb-Mar Expenditures	No.	Apr-May-Jun Expenditures	No.	Jul-Aug-Sep Expenditures	No.	Oct-Nov-Dec Expenditures
Assessor		\$90,544.00		\$22,636.00		\$22,636.00		\$22,636.00		\$22,636.00
Deputy		\$82,888.00		\$20,722.00		\$20,722.00		\$20,722.00		\$20,722.00
Chief Appraiser		\$110,881.00		\$27,720.25		\$27,720.25		\$27,720.25		\$27,720.25
Review Appraiser		\$414,306.00		\$103,576.50		\$103,576.50		\$103,576.50		\$103,576.50
Field Personnel		\$613,006.00		\$153,251.50		\$153,251.50		\$153,251.50		\$153,251.50
Real Estate Clerks		\$330,845.00		\$82,711.25		\$82,711.25		\$82,711.25		\$82,711.25
Personal Property Clerks		\$604,344.00		\$151,086.00		\$151,086.00		\$151,086.00		\$151,086.00
Mapping Staff		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Benefits (Soc. Sec.)		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Health, Unemployment		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Pension		\$306,638.00		\$76,659.50		\$76,659.50		\$76,659.50		\$76,659.50
Overtime		\$328,587.00		\$82,146.75		\$82,146.75		\$82,146.75		\$82,146.75
Work. Comp., Etc.		\$35,040.00		\$8,760.00		\$8,760.00		\$8,760.00		\$8,760.00
Salaries Subtotal	0	\$3,412,863.00	0	\$853,215.75	0	\$853,215.75	0	\$853,215.75	0	\$853,215.75

Office Supplies and Expenses

Appraisal Guides		\$2,500.00		\$625.00		\$625.00		\$625.00		\$625.00
Assessment List		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Computer Supplies		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Film/Film Processing		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Mapping Supplies		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Office Supplies		\$18,000.00		\$4,500.00		\$4,500.00		\$4,500.00		\$4,500.00
Photocopying supplies		\$36,933.00		\$9,233.25		\$9,233.25		\$9,233.25		\$9,233.25
Printing Cost		\$5,000.00		\$1,250.00		\$1,250.00		\$1,250.00		\$1,250.00
Stationery		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Other		\$5,000.00		\$1,250.00		\$1,250.00		\$1,250.00		\$1,250.00
Postage		\$275,000.00		\$68,750.00		\$68,750.00		\$68,750.00		\$68,750.00
Telephone		\$440.00		\$110.00		\$110.00		\$110.00		\$110.00
Office Supply Subtotal		\$342,873.00		\$85,718.25		\$85,718.25		\$85,718.25		\$85,718.25

Training and Mileage

School/Meetings:										
Assessor		\$7,500.00		\$1,875.00		\$1,875.00		\$1,875.00		\$1,875.00
Staff		\$111,400.00		\$27,850.00		\$27,850.00		\$27,850.00		\$27,850.00
Mileage:										
Assessor		\$4,680.00		\$1,170.00		\$1,170.00		\$1,170.00		\$1,170.00
Staff		\$18,720.00		\$4,680.00		\$4,680.00		\$4,680.00		\$4,680.00
Training and Mileage Subtotal		\$142,300.00		\$35,575.00		\$35,575.00		\$35,575.00		\$35,575.00

Other Costs

	Total Expenditures	Jan-Feb-Mar Expenditures	Apr-May-Jun Expenditures	Jul-Aug-Sep Expenditures	Oct-Nov-Dec Expenditures
Contracts:					
Appraisal	\$398,837.00	\$99,709.25	\$99,709.25	\$99,709.25	\$99,709.25
Map Maintenance	\$88,833.00	\$147,205.75	\$147,205.75	\$147,205.75	\$147,205.75
Aerial Photography	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenses	\$1,739,685.00	\$434,921.25	\$434,921.25	\$434,921.25	\$434,921.25
Other Costs Subtotal	\$2,227,345.00	\$681,836.25	\$681,836.25	\$681,836.25	\$681,836.25

Equipment and Computer

Equipment:					
Purchases	\$1,000.00	\$750.00	\$750.00	\$750.00	\$750.00
Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computer Expenses:					
Hardware Purchases	\$5,000.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00
Software Purchases	\$6,400.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
Maintenance - Hardware	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance - Software	\$316,519.00	\$79,129.75	\$79,129.75	\$79,129.75	\$79,129.75
Equipment and Computer Subtotal	\$330,919.00	\$82,729.75	\$82,729.75	\$82,729.75	\$82,729.75

Total Cost Summary

	Total	Jan-Feb-Mar	Apr-May-Jun	Jul-Aug-Sep	Oct-Nov-Dec
Salary	\$3,412,863.00	\$853,215.75	\$853,215.75	\$853,215.75	\$853,215.75
Office Supplies	\$342,873.00	\$85,718.25	\$85,718.25	\$85,718.25	\$85,718.25
Training and Mileage	\$142,300.00	\$35,575.00	\$35,575.00	\$35,575.00	\$35,575.00
Other Costs	\$2,227,345.00	\$681,836.25	\$681,836.25	\$681,836.25	\$681,836.25
Equipment and Computer	\$330,919.00	\$82,729.75	\$82,729.75	\$82,729.75	\$82,729.75
Total all Costs	\$6,956,300.00	\$1,739,075.00	\$1,739,075.00	\$1,739,075.00	\$1,739,075.00

Sources of Revenue

Cash Flow Analysis

County General Revenue					
Tax Collection Withholding	\$6,069,545.00	\$1,517,386.25	\$1,517,386.25	\$1,517,386.25	\$1,517,386.25
State Reimbursement	\$866,755.00		\$866,755.00		
Other					
Total all Revenue	\$6,936,300.00	\$1,517,386.25	\$2,384,141.25	\$1,517,386.25	\$1,517,386.25

Current Parcel Count	295,000
Cost per Parcel	\$23.58