


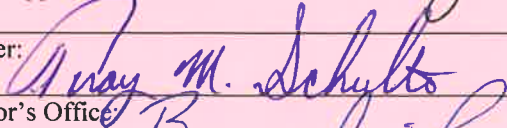
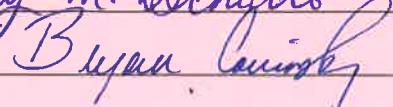

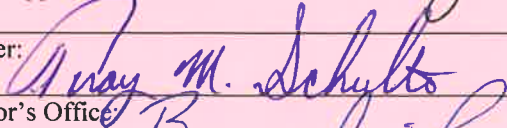
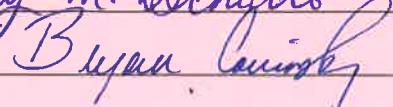

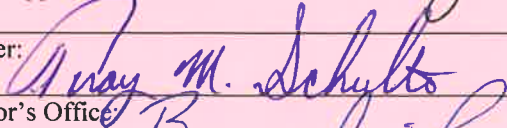
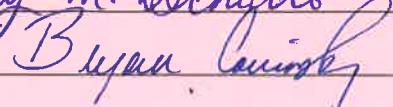
**REQUEST FOR LEGISLATIVE ACTION**

Completed by County Counselor's Office:

Res/Ord No.: 20449

Sponsor(s): Charlie Franklin

Date: June 22, 2020

<p><b>SUBJECT</b></p>	<p>Action Requested  <input checked="" type="checkbox"/> Resolution  <input type="checkbox"/> Ordinance</p> <p>Project/Title: <u>Requesting Legislative approval of the 2020-2021 Reassessment Maintenance Plan as submitted to the State Tax Commission.</u></p>																			
<p><b>BUDGET INFORMATION</b>  <i>To be completed By Requesting Department and Finance</i></p>	<table border="1" data-bbox="332 556 1218 871"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td></td> <td>\$</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td></td> <td>\$</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td></td> <td>\$</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td></td> <td>\$</td> </tr> <tr> <td>Source of funding (name of fund) and account code number; FROM ACCT</td> <td></td> <td>\$</td> </tr> <tr> <td>TO ACCT</td> <td></td> <td>\$</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p><b>OTHER FINANCIAL INFORMATION:</b></p> <p><input type="checkbox"/> No budget impact (no fiscal note required)  <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract:  Department: Estimated Use: \$</p> <p>Prior Year Budget (if applicable):  Prior Year Actual Amount Spent (if applicable):</p>		Amount authorized by this legislation this fiscal year:		\$	Amount previously authorized this fiscal year:		\$	Total amount authorized after this legislative action:		\$	Amount budgeted for this item * (including transfers):		\$	Source of funding (name of fund) and account code number; FROM ACCT		\$	TO ACCT		\$
Amount authorized by this legislation this fiscal year:		\$																		
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Amount budgeted for this item * (including transfers):		\$																		
Source of funding (name of fund) and account code number; FROM ACCT		\$																		
TO ACCT		\$																		
<p><b>PRIOR LEGISLATION</b></p>	<p>Prior ordinances and (date):</p> <p>Prior resolutions and (date): Resolution 19071, adopted Monday, February 22, 2016.  Resolution 19752, adopted Monday, March 5, 2018.</p>																			
<p><b>CONTACT INFORMATION</b></p>	<p>RLA drafted by Gail McCann Beatty, Director of Assessment, (816) 881-3263:</p>																			
<p><b>REQUEST SUMMARY</b></p>	<p>The Assessment Department is requesting Legislative approval of the <b>2020-2021 Reassessment Maintenance Plan</b> as submitted to the State Tax Commission.</p>																			
<p><b>CLEARANCE</b></p>	<p><input type="checkbox"/> Tax Clearance Completed (Purchasing &amp; Department)  <input type="checkbox"/> Business License Verified (Purchasing &amp; Department)  <input type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)</p>																			
<p><b>ATTACHMENTS</b></p>	<p>Please see the attached <b>2020-2021 Reassessment Maintenance Plan</b> as submitted to the State Tax Commission.</p>																			
<p><b>REVIEW</b></p>	<table border="1" data-bbox="324 1701 1266 1942"> <tr> <td>Department Director: </td> <td>Date: 6/15/2020</td> </tr> <tr> <td>Finance (Budget Approval): <i>If applicable</i></td> <td>Date:</td> </tr> <tr> <td>Division Manager: </td> <td>Date: 6-16-2020</td> </tr> <tr> <td>County Counselor's Office: </td> <td>Date: 6/17/20</td> </tr> </table>		Department Director: 	Date: 6/15/2020	Finance (Budget Approval): <i>If applicable</i>	Date:	Division Manager: 	Date: 6-16-2020	County Counselor's Office: 	Date: 6/17/20										
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County Counselor's Office: 	Date: 6/17/20																			

Fiscal Information (to be verified by Budget Office in Finance Department)

- This expenditure was included in the annual budget.
- Funds for this were encumbered from the \_\_\_\_\_ Fund in \_\_\_\_\_.
- There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.
- Funds sufficient for this expenditure will be/were appropriated by Ordinance # \_\_\_\_\_
- Funds sufficient for this appropriation are available from the source indicated below.
- This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- This legislative action does not impact the County financially and does not require Finance/Budget approval.



**ASSESSMENT DEPARTMENT**  
JACKSON COUNTY COURTHOUSE  
415 EAST 12TH STREET, SUITE 1M  
Kansas City, MO 64106-2752

[www.jacksongov.org](http://www.jacksongov.org)  
(816) 881-1263  
FAX (816) 881-1388

Honorable Missouri State Tax Commissioners  
Honorable Jackson County Legislature:

June 15, 2020

Attached you will find the Jackson County, Missouri Assessment Department's 2020-2021 Maintenance Plan. The Plan attempts to address all *statutory* elements of the coming assessment cycle under my leadership as Director of Assessment.

Three objectives have been identified for the 2020-2021 Reassessment Cycle:

1. **Implementation of a new CAMA system which we anticipate will be fully installed and functional by the 2025 reassessment.**
2. **Residential New Construction**
3. **Residential Demolition Permits.**

The Chart below shows the current staff, open positions and positions needed per SIC to complete the duties of the Assessment Department. The goals identified in this 2020-2021 maintenance plan reflect what can be accomplished given the current staff numbers.

	<i>Residential Appraisers</i>	<i>Commercial Appraisers</i>
<i>Current Staff</i>	8	1
<i>Open Positions</i>	4	5
<i>Positions Needed</i>	30	20

The Jackson County Assessment Department is committed to maintaining and improving the quality of assessments. For the 2021 reassessment, the assessment department will temporarily move away from a mass assessment methodology to a less labor intensive assessment methodology and use a trending method. Trending is a mass assessment valuation methodology where a factor is applied to a group of properties to reflect any changes, increases or decreases, in property values since the last reassessment.

In order for Jackson County to meet statutory requirements and new county ordinance for maintenance and reassessment, it will be necessary to contract these services. Our current staff will continue to resolve the 2019 and 2020 BOE appeals. It will be necessary to contract with an outside vendor to complete the parcel by parcel review that will be needed to implement the new cama system and for the 2023 reassessment.

6/16/2020

## Page 2 Assessor's Letter

**The above plans is based on extraordinary assumptions and is contingent upon legislative approval and adequate funding**

Our Personal Property units will continue to assist customers, track and maintain required personal property records via walk-in units at two Jackson County, Missouri, locations, one is in Independence and another facility located in Kansas City, as well as by telephone and electronic communication and field review.

The Jackson County, Missouri Assessment Department, though understaffed, has worked diligently this year and we will strive to accomplish the plan set forth while continually evaluating market changes. In the next re-assessment cycle we intend to replace more staff that is needed. We have lost many current staff to retirement, job changes and COVID-19. This plan is based upon the CURRENT staffing situation which enables us to pick up residential new construction, and residential demolition permits and prepare BOE cases throughout the year for 2019 and 2020. Any changes to this plan will be submitted to the State Tax Commission for approval. Please feel free to contact me at 816-881-1009 or email [gmbcatty@jacksongov.org](mailto:gmbcatty@jacksongov.org) if there are any questions or concerns.

Sincerely,



Gail McCann Beatty  
Director of Assessment  
Jackson County, Missouri

6/16/2020

Page 3 Assessor's Letter

Addendum to Letter

There are currently 76 positions in the Assessment Department plus one seasonal part-time person. In order to meet our statutory obligations for annual maintenance and the 2021 reassessment, we will have to consider outsourcing these tasks. The current number of positions even if all were filled is not adequate. In addition, we have a number of people that are out of the office due to Covid-19.

Assessment is currently focused on 2019 BOE Appeals which are likely to continue into July which leaves us only a few months to complete the tasks noted in our plan. With only 1 commercial appraiser, commercial new construction and review of commercial parcels will be limited.

It is impossible for the department to continue to perform its statutory requirement given the current circumstances which includes BOE Appeals, employee shortage and antiquated software.

While the legislature has approved funding for new software it will take at least 18 months after the signing of a contract for it to be operational and the county will have to contract with an outside source to do a parcel by parcel review to make sure information for a new system is accurate.

The issues in Jackson County did not occur overnight but have been building for many years. If drastic changes are not made, our taxpayers, school districts and other taxing entities will suffer the consequences.

The challenges facing the assessment department can be corrected but will require far more investment from the County. My commitment to this County is to address the issues that have faced us for more than a decade. In order to do this, more resources will have to be invested in staff, equipment and software.

# **2020-2021 Assessment Maintenance Plan**

## **Jackson County**

**January 1, 2020 Through December 31, 2021**

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 statues of the State of Missouri.

## **2020-2021 Assessment Maintenance Plan**

I, Gail McCann Beatty, the duly elected Jackson County Assessor, submit the following assessment maintenance plan for the 2020-2021 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.

# 2020-2021 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 Assessors Office.

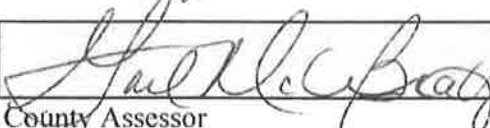
The State Tax Commission will provide technical assistance, including regular visits by the field representative, educational training, guidelines and other resources to aid the assessor in the execution of this plan. Further, in consideration for the Assessor supplying assessment services in compliance 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 and submit this plan.

Jackson County, Missouri

State Tax Commission of Missouri

	6/15/20		
County Assessor	Date	STC Chairman	Date

Presiding Commissioner	Date	STC Commissioner	Date

County Commissioner	Date	STC Commissioner	Date

County Commissioner	Date



Floor Amendment  
December 16, 2019

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**AN ORDINANCE** to adopt the annual budget and set forth appropriations for the various spending agencies and the principal subdivisions thereof, for the fiscal year ending December 31, 2020.

**ORDINANCE NO. 5292**, November 18, 2019

**INTRODUCED BY** Theresa Galvin, County Legislator

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that the following amounts are appropriated for the fiscal year ending December 31, 2020, for the spending agencies included within the categories designated below:

<u>APPROPRIATIONS</u>	<u>AMOUNT</u>
<b><u>General Fund - 001</u></b>	
Legislature	\$ 2,828,602
County Administration	2,315,071
County Counselor	2,565,470
Internal Services & Taxation	13,729,462
Operations & Public Safety	8,927,003
Courts	35,604,176
Prosecuting Attorney	7,738,042
Sheriff	34,610,708
EHRCC Commission	205,414
Election Boards	5,676,348
 Non-Departmental	 25,856,782
 <b><u>Total</u></b>	 \$ <u>140,057,077</u>

**Health Fund – 002**

Health Services	\$	9,806,157
Operations & Public Safety		239,702
Courts		364,782
Public Administrator		2,037,305
Sheriff		4,936,921
Non-Departmental		8,873,368

**Total** \$ 26,258,235

**Park Fund – 003**

Operations & Public Safety	\$	11,595,445
Non-Departmental		4,931,544

**Total** \$ 16,526,989

**Special Road & Bridge Fund – 004**

Operations & Public Safety	\$	10,095,349
Non-Departmental		5,793,995

**Total** \$ 15,889,344

**Sewer Fund – 005**

Health Services	\$	125,699
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**Total** \$ 125,699

**Convention & Sports Complex – 007**

Non-Departmental	\$	1,255,342
Sports Authority		5,688,736

**Total** \$ 6,944,078

**Anti-Crime Fund - 008**

Courts		3,311,059
Prosecuting Attorney	\$	22,516,650
Sheriff		4,138,825
<b><u>Total</u></b>	<b>\$</b>	<b><u>29,966,534</u></b>

**Law Enforcement Training Fund - 028**

Operations & Public Safety	\$	1,333
<b><u>Total</u></b>	<b>\$</b>	<b><u>1,333</u></b>

**E-911 System Fund - 031**

Non-Departmental	\$	2,466,025
<b><u>Total</u></b>	<b>\$</b>	<b><u>2,466,025</u></b>

**Inmate Security Fund - 036**

Sheriff	\$	146,000
<b><u>Total</u></b>	<b>\$</b>	<b><u>146,000</u></b>

**Emergency Service & Public Safety - 039**

Non-Departmental	\$	405,000
<b><u>Total</u></b>	<b>\$</b>	<b><u>405,000</u></b>

**Domestic Abuse - 041**

Non-Departmental	\$	168,461
<b><u>Total</u></b>	<b>\$</b>	<b><u>168,461</u></b>

**Recorder's Technology Fund - 042**

Internal Services & Taxation	\$	131,288
<b><u>Total</u></b>	<b>\$</b>	<b><u>131,288</u></b>

# Definitions

As used in this agreement the following words shall have this 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.
12. The words "Submitting to Commission" for reports or PRC cards means mailing paper copies or emailing digital PDF or TIF files to [localassistance@stc.mo.gov](mailto:localassistance@stc.mo.gov).
13. The words "Index Study" are synonymous with "Manual Level Study."

**Real Property****FUNCTIONS AND RESPONSIBILITIES**

<b>Responsibility</b>		<b>Job Title and Comments</b>
1.	Public information and public relations - on going.	<b>Director of Assessment; Public Information Officer &amp; Taxpayer Support</b>
2.	Update all property transfers on the 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 <u>3</u> months.	<b>GIS Department</b>
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.	<b>Commercial Department Residential Department Research Analysts</b>
4.	Building Costs. Obtain and verify current building costs. The new construction log will be utilized to identify and locate new construction samples.	<b>Commercial Department Residential Department Research Analysts</b>
5.	Conduct sale analysis of all available sales. Studies will be conducted to determine the base rates for building costs, land values, and rates of depreciation-both physical and obsolescence.	<b>Commercial Department Residential Department Research Analysts</b>
A)	Building Cost Index for 2021. An index study/manual level study will be completed and submitted by <u>8 - 30 - 2020</u> to the Commission for their review and approval. The study will include PRC copies of all index samples.	<b>Commercial Department Residential Department Research Analysts</b>
B)	Depreciation studies will be completed and submitted to the Commission by <u>8 - 30 - 2020</u> for review and comment. In addition, studies will be conducted by neighborhood or other strata to identify obsolescence.	<b>Commercial Department Residential Department Research Analysts</b>

**Real Property**

**FUNCTIONS AND RESPONSIBILITIES**

<b>Responsibility</b>	<b>Job Title and Comments</b>
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 <b>8 - 30 - 2020</b> .	<p style="text-align: center;"><b>Commercial Department Residential Department Research Analysts</b></p>
6. Complete interim untrended index study or preliminary manual level study, based on additional average quality, new construction, to be completed and submitted to the Commission by October 1, 2021.	<p style="text-align: center;"><b>Commercial Department Residential Department Research Analysts</b></p>
7. <u>Sale Ratio Reports</u> to be submitted to the Sate Tax Commission: 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 <b>quarterly</b> 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. Reports are to be sent to the State Tax Commission by March 31st, June 30th, September 30th, December 31st of each year	<p style="text-align: center;"><b>Residential Department Research Analysts</b></p>
8. Recalculate all proposed 2021 land values and improvement costs, up to replacement cost new prior to conducting field review, to be completed by <b>8 / 30 / 2020</b> .	<p style="text-align: center;"><b>Commercial Department Residential Department Research Analysts</b></p>
<p style="text-align: center;"><b>If your county's 2017 Residential and/or Commercial Ratio Study were out of compliance and having a median ratio below 89.99%, a more detailed narrative shall be attached to this 2020-2021 plan detailing specific action(s) in steps 9A – 9H to bring the county in compliance.</b></p>	
9. Conduct final field review.	<p style="text-align: center;"><b>Commercial Department Residential Department</b></p>
A) Inspect recently sold properties to establish bench marks. Update neighborhood sales analysis. Based on the updated neighborhood sales analysis, corrective actions will be outlined and implemented to ensure final 2021 values will reflect local market conditions. This would include adjusting index level/manual adjustment level, neighborhood factors, special units, condition adjustments, site improvement values, etc.	<p style="text-align: center;"><b>Commercial Department Residential Department Research Analysts</b></p>

## Real Property

### FUNCTIONS AND RESPONSIBILITIES

<b>Responsibility</b>		<b>Job Title and Comments</b>
B)	Review, data collect, and photograph all new improvements and additions.	<b>Commercial Department Residential Department</b>
C)	Review changes resulting from mapping splits or combinations.	<b>Commercial Department Residential Department</b>
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.	<b>Commercial Department Residential Department</b>
E)	Review land value and apply adjustments as needed.	<b>Commercial Department Residential Department</b>
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.	<b>Commercial Department Residential Department</b>
G)	Adjust agricultural land grades where required, changing the agricultural maps and property record cards accordingly.	<b>Residential Department</b>
H)	Update review date on property record card.	<b>Residential Department</b>
10.	Complete final calculations following field review, data entry, and finalize your estimate of market value.	<b>Commercial Department Residential Department</b>
11.	Income. Obtain and verify income and expense information for commercial property. Review records for 2018, 2019, 2020.	<b>Commercial Department</b>
12.	Develop appropriate capitalization rates for income producing properties and calculate their values by the income approach.	<b>Commercial Supervisor</b>
13.	Prepare notices to taxpayers for increases in value, by June 15th annually.	<b>Director of Assessment Systems Administrator</b>

**Real Property****FUNCTIONS AND RESPONSIBILITIES**

<b>Responsibility</b>		<b>Job Title and Comments</b>
14.	Conduct informal meetings with taxpayers, completed by <u>July 1st</u> annually.	<b>Appraisal Staff</b>
15.	Prepare for and defend values at board of equalization annually.	<b>Appraisal Staff</b>
16.	Complete the real property assessment roll by July 1st annually.	<b>Director of Assessment Systems Administrator</b>
17.	Submit electronic copy of assessment roll to the Commission for parcel count by August 1st annually.	<b>Director of Assessment Research Analysts</b>
18.	Submit electronic file of appraisal/building data to Commission for ratio study by August 1st of odd numbered years.	<b>Director of Assessment Research Analysts</b>
19.	Provide electronic file of previous two years sales to Commission for ratio study April 15th of even numbered year.	<b>Director of Assessment Research Analysts</b>
20.	If the county is under a Memorandum of Understanding or an Equalization Order by the State Tax Commission, the memorandum and/or order shall be part of the Jackson County Maintenance Plan. The document can be added to the plan in the Additional Pages tab.	N/A
21.	Submit completed electronic file of Yearly Totals for Mapping Transactions, Sales Letters, Livestock Values, Informal Hearings and BOE totals, and Personal Property Totals to the State Tax Commission for January - July by September 1st and August - December by April 15th annually.	<b>Director of Assessment System Administrator</b>



## Personal Property

### FUNCTIONS AND RESPONSIBILITIES

<b>Responsibility</b>	<b>Job Title and Comments</b>
1. Submit County Personal Property and Business Personal Property Assessment List for the following year to the State Tax Commission by November 20th annually for approval.	<b>Director of Assessment System Administrator</b>
2. Mail State Tax Commission approved personal property assessment forms by February 1st annually.	<b>Director of Assessment System Administrator</b>
3. Process railroad and utility returns for appraisal of locally assessed property by April 20th annually.	<b>Director of Assessment System Administrator</b>
4. Process State Tax Commission approved personal property assessment forms	<b>Director of Assessment System Administrator</b>
5. Prepare second notice to taxpayers whose assessment list has not been received April 1st annually. Track and log late lists, penalties, and waivers.	<b>Director of Assessment System Administrator</b>
6. Complete the personal property assessment roll by July 1st annually.	<b>Director of Assessment System Administrator</b>
<b>Additional Comments:</b>	

### 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.

	<b>Date Available</b>
A. Parcel Count. All parcels, both taxable and exempt, including manufactured homes on leased land, REC's, CATV's, and other unmapped parcels where applicable.	<b>Assessment Roll is to be submitted to the State Tax Commission by August 1st annually</b>
B. Proposed budget through December 31, 2021	<b>To be submitted upon being approved or no later than February 28, 2021</b>
C. Phase charts through December 31, 2021	<b>December 31, 2019</b>
D. Personnel Estimation Chart through December 31, 2021	<b>December 31, 2019</b>
E. Employment Schedule through December 31, 2021	<b>December 31, 2019</b>
F. Organization Chart to show overall responsibility and accountability.	<b>December 31, 2019</b>
G. Duties and responsibilities itemized for each personnel position.	<b>December 31, 2019</b>
H. A narrative description of all major phases, including standard procedures and assignments of responsibility.	<b>December 31, 2019</b>
I. Abated property report. To be submitted by November 1, 2021	<b>November 1, 2021</b>
J. Annual Computer Inventory. A summary of disk usage by system users, and anticipated maintenance costs expected for the year. To be submitted by March 31st annually.	<b>March 31st Annually</b>
It is recommended a training outline for all personnel and a detailed field manual for data collectors be maintained in the assessor's office.	
<b>Additional Comments</b>	

**FORMS TO BE UTILIZED**

The following forms have been recommended by the State Tax Commission. Jackson County intends to incorporate the following forms into the plan. The forms are available for the State Tax Commission's review upon request.

		<b>Date Available</b>
A.	Sales Questionnaire/Letter for mailing.	<b>December 31, 2019</b>
B.	Income and Expense Forms	<b>December 31, 2019</b>
C.	Assessment Change Notice	<b>December 31, 2019</b>
D.	Infomal Hearing Forms	<b>December 31, 2019</b>
E.	Board of Equalization Forms	<b>December 31, 2019</b>
F.	Split Tax Statement Forms	<b>December 31, 2019</b>
G.	Statistical Analysis Forms/Reports	<b>December 31, 2019</b>
H.	Data Verification Forms/Letters for New Construction	<b>December 31, 2019</b>
I.	New Construction Log	<b>Delphi Residential Occupancy New Constr. Database</b>
J.	Project Control Log to track different phases by map sheet	<b>N/A</b>
K.	Map Count Log to track parcel counts by Map Sheet	<b>Exists in the Esri application of all real estate parcels.</b>
L.	Real Estate and Personal Property Assessment Roll	<b>In CAMA (Sigma) and Billing App (Ascend)</b>
M.	Individual and Business Personal Property Lists	<b>Exists in the Ascend Billing Application</b>
N.	Second Notice for Non-Returned Assessment Lists	<b>N/A</b>

**COUNTY MAY LIST ADDITIONAL FORMS UTILIZED (OPTIONAL)**

O.		
P.		
Q.		
R.		
S.		
T.		
U.		
V.		
W.		
X.		
Y.		
Z.		

## Definitions and Instructions - Page 12 - Page 15

1. The Phase Charts on Page 12 and Page 14 break down the monthly work schedule for each item to be completed by the assessor office. Page 12 is for the even year. Page 14 is for the odd year.
2. Page 13 and Page 15 provides the number of employees estimated to complete each project per month and the average number of employees in the assessor's office.
3. There are 52 weeks in a calendar year. The Phase Chart is based on 48 weeks, allowing 4 weeks of vacation, medical leave, and holidays.
4. Administration - Is the list of the assessor's office work.
5. Number of Parcels - An estimation of the amount of parcels estimated for the tasks.
6. Standard Level of Production - Number of items that can be done by one worker in one day. This is a required field to be complete for the following phases: Change Notices, Public Traffic, Processing Transfers, Map/GiS, Sales Letters, Sales Data Entry, New System Data Entry RP (if applicable), New Const Field Review, New Const Data Entry/Cal, New Const Office Review, Preliminary Calculations, Final Field Review, Final Data Entry/Cal., Final Office Review, PP Prepare/Mail, PP 2nd Notices, Process PP Lists, PP Data Entry, Informal Hearings, BOE Hearings.
7. RP is the abbreviation for Real Property.
8. PP is the abbreviation for Personal Property.
9. Const is the abbreviation for Construction.
10. Cal. is the abbreviation for Calculation.
11. Each box represents 1 week or 5 working days.
12. Enter x or X in each box for the week the work will be completed.
13. Upon entering the Number of Parcels, the Standard Level of Production, and x or X, the form will auto calculate and auto populate the corresponding week box for the work task on Page 13 and Page 15 respectively.

Administration	Number of Parcels per Tasks	Standard Level of Production per Day	January	February	March	April	May	June	July	August	September	October	November	December
Plan & Budget			X											
Change Notices				contracted			X							
Assmt Roll								X						
Email Assmt Roll to STC									X					
Abated Prop														
Computer Inv				X										
Public Traffic	150,000	55	X	X	X	X	X	X	X	X	X	X	X	X
Processing Transfers	45,000	50	X	X	X	X	X	X	X	X	X	X	X	X
Map/GIS Updates	20,000	20	X	X	X	X	X	X	X	X	X	X	X	X
COV Data Char. Letters	25,000	50	X	X	X	X	X	X	X	X	X	X	X	X
Sales Data Entry	30,000	50	X	X	X	X	X	X	X	X	X	X	X	X
Sales Field Reviews														
Sales to STC Res Ratio							X							
Sales Ratios								X	X	X				
Index/Man Lvl														
Land Analysis														
Building/Deprec Study														
New System Data Entry RP														
ContractNewConstFieldReview	9,000	15	X	X	X	X	X	X	X	X	X	X	X	X
New Const Data Entry/Cal.	9,000	60	X	X	X	X	X	X	X	X	X	X	X	X
New Const Office Review	9,000	60	X	X	X	X	X	X	X	X	X	X	X	X
Preliminary Calculations	10,000	20												
Final Field Review	10,000	20	X	X	X	X	X	X						
Final Data Entry/Cal.	50,000	100	X	X	X	X	X	X						
Final Office Review	50,000	100	X	X	X	X	X	X						
Parcel Review Contracted														
PP Prepare/Mail														
PP 2nd Notices														
Process PP Lists	300,000	90	X	X	X	X	X	X	X	X	X	X	X	X
PP Data Entry	150,000	90	X	X	X	X	X	X	X	X	X	X	X	X
Informal Hearings	15,000	75												
BOE Hearings	7,000	75	X	X	X	X	X	X	X	X	X	X	X	X
STC Hearings									X	X	X	X	X	X
Define Market Areas														
Hearing Set-Up	10,000	100						X	X	X	X	X	X	X
Processing PP after close of book	20,000	50							X	X	X	X	X	X

**PLAN A**  
**Phase Chart 2020**

Revised: \_\_\_\_\_

Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices												
Public Traffic	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36
Processing Transfers	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Map/GIS Updates	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17
COV Data Char. Letters	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08
Sales Data Entry	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New System Data Entry RP												
New Const Field Rev	3.00	3.00	3.00	3.00	3.00							
New Const Data Entry/Cal.	0.75	0.75	0.75	0.75	0.75							
New Const Office Review	0.75	0.75	0.75	0.75	0.75							
Preliminary Calculations											12.50	12.50
Final Field Review	10.00	10.00	10.00									
Final Data Entry/Cal.	5.00	5.00	5.00							5.00	5.00	5.00
Final Office Review	5.00	5.00								5.00	5.00	5.00
Parcel Review Contracted												
PP Prepare/Mail												
PP 2nd Notices												
PP Process Lists	27.78	27.78	27.78	27.78	27.78	27.78	27.78					
PP Data Entry	13.89	13.89	13.89	13.89	13.89	13.89	13.89					
Informal Hearings					6.67	6.67						
BOE Hearings	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60				
Define Market Areas												
Hearing Set-Up						1.67						
Processing PP after close of boof							1.67	1.67				
							3.33	3.33	3.33	3.33	3.33	3.33
Total	90.63	90.63	80.63	70.63	77.30	74.47	29.46	33.96	31.69	41.69	54.19	54.19

Average Number of Employees: 60.79



Administration	Number of Parcels per Tasks	Standard Level of Production per Day	January	February	March	April	May	June	July	August	September	October	November	December
Plan & Budget			X											
Change Notices				contracted										
Assmt Roll														
Email Assmt Roll to STC														
Abated Prop														
Computer Inv				X										
Public Traffic	150,000	55	X	X	X	X	X	X	X	X	X	X	X	X
Processing Transfers	45,000	50	X	X	X	X	X	X	X	X	X	X	X	X
Map/GIS Updates	20,000	20	X	X	X	X	X	X	X	X	X	X	X	X
COV Data Char Letter	30,000	20	X	X	X	X	X	X	X	X	X	X	X	X
Sales Data Entry	30,000	50	X	X	X	X	X	X	X	X	X	X	X	X
Sales Field Reviews			X											
Sales to STC Res Ratio														
Sales Ratios														
Index/Man Lvl														
Land Analysis														
Building/Deprec Study														
New System Data Entry RP														
ContractedNewConstFieldRev	9,000	15	X	X	X	X	X	X	X	X	X	X	X	X
New Const Data Entry/Cal.	9,000	60	X	X	X	X	X	X	X	X	X	X	X	X
New Const Office Review	9,000	60	X	X	X	X	X	X	X	X	X	X	X	X
Preliminary Calculations	10,000	20	X	X	X	X	X	X	X	X	X	X	X	X
Final Field Review	10,000	20	X	X	X	X	X	X	X	X	X	X	X	X
Final Data Entry/Cal.	50,000	100	X	X	X	X	X	X	X	X	X	X	X	X
Final Office Review	50,000	100	X	X	X	X	X	X	X	X	X	X	X	X
Parcel Review Contracted														
PP Prepare/Mail				contract Strham										
PP 2nd Notices				contract Strham										
Process PP Lists	300,000	90	X	X	X	X	X	X	X	X	X	X	X	X
PP Data Entry	150,000	90	X	X	X	X	X	X	X	X	X	X	X	X
Informal Hearings	15,000	75												
BOE Hearings	7,000	75												
STC Hearings														
Processing PP after close of book	20,000	50												
Hearing Set -Up	10,000	150												

Plan A  
Phase Chart 2021

Revised: \_\_\_\_\_

Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices												
Public Traffic	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36	11.36
Processing Transfers	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Map/GIS Updates	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17	4.17
COV Data Char Letter	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25
Sales Data Entry	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New System Data Entry RP												
New Const Field Rev	3.00	3.00	3.00	3.00	3.00			3.00	3.00	3.00	3.00	3.00
New Const Data Entry/Cal.	0.75	0.75	0.75	0.75	0.75			0.75	0.75	0.75	0.75	0.75
New Const Office Review	0.75	0.75	0.75	0.75	0.75			0.75	0.75	0.75	0.75	0.75
Preliminary Calculations	12.50	12.50										
Final Field Review	10.00	10.00	10.00									
Final Data Entry/Cal.	5.00	5.00							5.00	5.00	5.00	5.00
Final Office Review	5.00	5.00										
Parcel Review Contracted												
PP Prepare/Mail												
PP 2nd Notices												
PP Process Lists	27.78	27.78	27.78	27.78	27.78	27.78						
PP Data Entry	13.89	13.89	13.89	13.89	13.89	13.89						
Informal Hearings					5.00	5.00						
BOE Hearings							2.33	2.33				
Processing PP after close of boo							3.33	3.33	3.33	3.33	3.33	3.33
Hearing Set -Up												
Total	106.70	106.70	84.20	74.20	79.20	74.70	33.69	38.19	35.86	45.86	45.86	45.86

Average Number of Employees: 64.25





## Preliminary Budget Summary

Report amounts to nearest \$1.00 increment

Expenditure Summary	Approved 2019	Requested 2020	Projected 2021
Salaries	\$3,766,008	\$4,222,374	<b>To be submitted upon being approved by county or no later than February 28, 2021</b>
Office Expenses and Non-Computer Related Equipment	\$24,620	\$24,620	
Mileage Expense Only	\$113,700	\$113,700	
Education and Training	\$12,000	\$12,000	
Hardware/Software Computer	\$17,900	\$17,900	
Leased Equipment	\$22,000	\$22,000	
Contracts and Other Expenses	\$2,026,890	\$2,008,490	
<b>Total</b>	<b>\$5,983,118</b>	<b>\$6,421,084</b>	

Sources of Revenue Available:	Approved 2019	Requested 2020	
County General Revenue	\$0	\$0	
Tax Collection Withholding	\$5,088,716	\$4,527,406	
State Reimbursement	\$894,402	\$899,643	
Other			
Prior Year Net Cash Available December 31		\$994,035	
<b>Total</b>	<b>\$5,983,118</b>	<b>\$6,421,084</b>	

Current Parcel Count	298,134	299,881	
Cost Per Parcel	\$20.07	\$21.41	

Vacant Positions		As of 6/15/2020
	3 Senior Residential Appraisers	
	1 Residential Appraiser	
	1 Commercial Appraisal Supervisor	
	4 Senior Commercial Appraisers	
	1 Research Analyst	
	1 Business Personal Property Auditor	
	1 Taxpayer Support Administrator (IPP Supervisor)	
	5 Clerks	