

**ASSESSMENT DEPARTMENT**

JACKSON COUNTY COURTHOUSE
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Kansas City, MO 64106-2752

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Honorable Missouri State Tax Commissioners
Honorable Jackson County Legislature:

December 27, 2023

Attached you will find the Jackson County, Missouri Assessment Department's 2024-2025 Maintenance Plan. The Plan attempts to address all *statutory* elements of the coming assessment cycle under my leadership as Director of Assessment.

Our goals for 2022-23 Reassessment cycle were as follows:

1. **Pick up new construction both Residential and Commercial**
2. **Build Staff**
3. **Implement recommendations from the IAAO audit**
4. **Train all staff on new CAMA system in preparation for going live in May 2022.**
5. **Establish and implement a public relations program**

The Jackson County Assessment Department held Six public meetings in the Summer of 2022 and 4 public meetings in the first quarter of 2023. The purpose of these meetings was public education of the process and to set expectations for property value increases in 2023. Physical inspections of all residential parcels was completed prior to the 2023 valuation by a combination of Tyler Technology and Assessment Staff. Commercial parcels were also visited with the exempt parcels being the last to be visited.

Physical inspections of Each parcel included an in person visit. Improvements were measured, photographed and characteristics updated. Data Collectors spoke to property owners at the time of the physical inspection when possible and left a survey on each door where the property owner was not available. Property owners were asked to complete the survey by mail or online.

As of December 18th, the Assessment Department has grown to 88 associates. The increase is primarily due to the addition of data collectors. As Tyler Technologies completes their contract, the assessment staff will need to grow in order to keep up with annual maintenance and future reassessments.

In 2024-2025 we will focus on the following goals:

1. **Continue to grow and develop staff**
2. **Continue to implement recommendations from the IAAO Audit.**
3. **Tyler Technologies will be responsible for the 2025 Reassessment.**

12/28/2023

- 4. 25% of parcels will be reviewed each year in order to keep up with annual maintenance and maintain accurate data in our new system.**

Personal Property is currently working out of one location at the Independence Courthouse due to staffing shortage. The remainder of the Assessment staff are located at the Administration Building at 1300 Washington. All staff at a single location is one of the recommendations from the IAAO Audit.

The Jackson County Assessment Department is committed to improving and maintaining the quality of assessments.

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 if there are any questions or concerns.

Sincerely,



Gail McCann Beatty
Director of Assessment
Jackson County, Missouri

Insert "Assessor's Signed Narrative Letter" that shall accompany signed plan. This can be accomplished by using the Snipping Tool or Scan/Copy/Paste assessor's original letter in the space provided.

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2024-2025 Assessment Maintenance Plan

Jackson County

January 1, 2024 Through December 31, 2025

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.

2024-2025 Assessment Maintenance Plan

I, Gail McCann Beatty, the duly appointed Jackson County Assessor, submit the following assessment maintenance plan for the 2024-2025 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.

2024-2025 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 Statues 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

County Assessor	Date	STC Chairman	Date
Presiding Commissioner	Date	STC Commissioner	Date
County Commissioner	Date	STC Commissioner	Date
County Commissioner	Date		

2024-2025 Assessment Maintenance Plan Agreement and Approval

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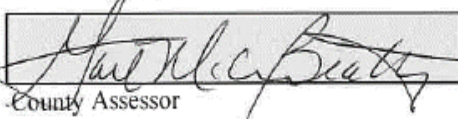
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Jackson County, Missouri

State Tax Commission of Missouri

	12/27/23		
County Assessor	Date	STC Chairman	Date
Presiding Commissioner	Date	STC Commissioner	Date
County Commissioner	Date	STC Commissioner	Date
County Commissioner	Date		

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all signatures*

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all signatures*

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.
13. The words "Index Study" are synonymous with "Manual Level Study."

Real Property**FUNCTIONS AND RESPONSIBILITIES**

Responsibility		Job Title and Comments
1.	Public information and public relations - on going.	Director of Assessment; Public Information Officer & Taxpayer Support
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.	Assessment Mapping/GIS Unit
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.	Tyler Technology, Commercial Department Residential Department Research Analysts
4.	Building Costs. Obtain and verify current building costs. The new construction log will be utilized to identify and locate new construction samples.	Tyler Technology Commercial Department Residential Department Research Analysts
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.	Tyler Technology, Commercial Department Residential Department Research Analysts
A)	Building Cost Index for 2025. An index study/manual level study will be completed and submitted by <u>8</u> - <u>30</u> - <u>2024</u> to the Commission for their review and approval. The study will include PRC copies of all index samples.	Tyler Technology, Commercial Department Residential Department Research Analysts
B)	Depreciation studies will be completed and submitted to the Commission by <u>8</u> - <u>30</u> - <u>2024</u> for review and comment. In addition, studies will be conducted by neighborhood or other strata to identify obsolescence.	Tyler Technology, Commercial Department Residential Department Research Analysts

Real Property**FUNCTIONS AND RESPONSIBILITIES**

Responsibility	Job Title and Comments
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 8 - 30 - 2024 .	Commercial Department Residential Department Research Analysts
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, 2025.	Commercial Department Residential Department Research Analysts
7. <u>Sale Ratio Reports</u> to be submitted to the State 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 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. Reports are to be sent to the State Tax Commission by March 31st, June 30th, September 30th, December 31st of each year	Residential Department Research Analysts
8. Recalculate all proposed 2025 land values and improvement costs, up to replacement cost new prior to conducting field review, to be completed by 8 / 30 / 2024 .	Tyler Technology, Commercial Department Residential Department Research Analysts
If your county's 2021 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 2024-2025 plan detailing specific action(s) in steps 9A – 9H to bring the county in compliance.	
9. Conduct final field review.	Commercial Department Residential Department
A) Inspect recently sold properties to establish benchmarks. Update neighborhood sales analysis. Based on the updated neighborhood sales analysis, corrective actions will be outlined and implemented to ensure final 2025 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.	Commercial Department Residential Department Research Analysts

Real Property

FUNCTIONS AND RESPONSIBILITIES

Responsibility		Job Title and Comments
B)	Review, data collect, and photograph all new improvements and additions.	Commercial Department Residential Department Tyler Technologies
C)	Review changes resulting from mapping splits or combinations.	Commercial Department Residential Department Tyler Technologies
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.	Commercial Department Residential Department Tyler Technologies
E)	Review land value and apply adjustments as needed.	Commercial Department Residential Department Tyler Technologies
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.	Commercial Department Residential Department Tyler Technologies
G)	Adjust agricultural land grades where required, changing the agricultural maps and property record cards accordingly.	Residential Department
H)	Update review date on property record card.	Residential Department
10.	Complete final calculations following field review, data entry, and finalize your estimate of market value.	Commercial Department Residential Department
11.	Income. Obtain and verify income and expense information for commercial property. Review records for 2022, 2023, 2024.	Commercial Department Tyler Technologies
12.	Develop appropriate capitalization rates for income producing properties and calculate their values by the income approach.	Commercial Supervisor
13.	Prepare notices to taxpayers for increases in value, by June 15th annually.	Director of Assessment Systems Administrator

Real Property**FUNCTIONS AND RESPONSIBILITIES**

Responsibility		Job Title and Comments
14.	Conduct informal meetings with taxpayers, completed by <u>July 1st</u> annually.	Appraisal Staff
15.	Prepare for and defend values at board of equalization annually.	Appraisal Staff and Tyler Technologies (2023)
16.	Complete the real property assessment roll by July 1st annually.	Director of Assessment Systems Administrator
17.	Submit electronic copy of assessment roll to the Commission for parcel count by August 1st annually.	Director of Assessment Research Analysts
18.	Submit electronic file of appraisal/building data to Commission for ratio study by August 1st of odd numbered years.	Director of Assessment Research Analysts
19.	Provide electronic file of previous two years sales to Commission for ratio study April 15th of even numbered year.	Director of Assessment Research Analysts
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.	Director of Assessment System Administrator

Personal Property

FUNCTIONS AND RESPONSIBILITIES

Responsibility		Job Title and Comments
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.	Director of Assessment System Administrator
2.	Mail State Tax Commission approved personal property assessment forms by February 1st annually.	Director of Assessment System Administrator
3.	Process railroad and utility returns for appraisal of locally assessed property by April 20th annually.	Director of Assessment System Administrator
4.	Process State Tax Commission approved personal property assessment forms	Director of Assessment System Administrator
5.	Prepare second notice to taxpayers whose assessment list has not been received April 1st annually. Track and log late lists, penalties, and waivers.	Director of Assessment System Administrator
6.	Complete the personal property assessment roll by July 1st annually.	Director of Assessment System Administrator
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
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.	Assessment Roll is to be submitted to the State Tax Commission by August 1st annually
B.	Proposed budget through December 31, 2025	To be submitted upon being approved or no later than February 28, 2025
C.	Phase charts through December 31, 2025	December 31, 2023
D.	Personnel Estimation Chart through December 31, 2025	December 31, 2023
E.	Employment Schedule through December 31, 2025	December 31, 2023
F.	Organization Chart to show overall responsibility and accountability.	December 31, 2023
G.	Duties and responsibilities itemized for each personnel position.	December 31, 2023
H.	A narrative description of all major phases, including standard procedures and assignments of responsibility.	December 31, 2023
I.	Abated property report. To be submitted by November 1, 2025	November 1, 2025
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.	March 31st Annually
It is recommended a training outline for all personnel and a detailed field manual for data collectors be maintained in the assessor's office.		
Additional Comments		

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.

		Date Available
A.	Sales Questionnaire/Letter for mailing.	December 31, 2023
B.	Income and Expense Forms	December 31, 2023
C.	Assessment Change Notice	December 31, 2023
D.	Infomal Hearing Forms	December 31, 2023
E.	Board of Equalization Forms	December 31, 2023
F.	Split Tax Statement Forms	December 31, 2023
G.	Statistical Analysis Forms/Reports	December 31, 2023
H.	Data Verification Forms/Letters for New Construction	December 31, 2023
I.	New Construction Log	Delphi Residential Occupancy New Constr. Database
J.	Project Control Log to track different phases by map sheet	N/A
K.	Map Count Log to track parcel counts by Map Sheet	Exists in the Esri application of all real estate parcels.
L.	Real Estate and Personal Property Assessment Roll	In CAMA (Enterprise Assessment) and Billing App (Ascend)
M.	Individual and Business Personal Property Lists	Exists in the Ascend Billing Application
N.	Second Notice for Non-Returned Assessment Lists	N/A

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.

Phase Chart 2024

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						x		x	x	x	x
Change Notices							x							
Assmt Roll								x						
Email Assmt Roll to STC									x					
Abated Prop														
Computer Inv				x										
Public Traffic	170,000	35	x	x	x	x	x	x	x	x	x	x	x	x
Processing Transfers	40,000	35	x	x	x	x	x	x	x	x	x	x	x	x
Map/GIS Updates	5,000	10	x	x	x	x	x	x	x	x	x	x	x	x
COV Data Char. Letters	35,000	20	x	x	x	x	x	x	x	x	x	x	x	x
Sales Data Entry	30,000	20	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	x			x	x	x	x
Index/Man Lvl										x	x	x	x	
Land Analysis										x	x	x	x	
Building/Deprec Study										x	x	x	x	
New System Data Entry RP														
ContractNewConstFieldReview	170,500	30	x	x	x	x	x	x	x	x	x	x	x	x
New Const Data Entry/Cal.														
New Const Office Review	5,000	10	x	x	x	x	x	x	x	x	x	x	x	x
Preliminary Calculations														
Final Field Review														
Final Data Entry/Cal.														
Final Office Review														
Parcel Review Contracted														
PP Prepare/Mail														x
PP 2nd Notices														
Process PP Lists	200,000	250	x	x	x	x	x	x	x	x	x	x	x	x
PP Data Entry	200,000	50	x	x	x	x	x	x	x	x	x	x	x	x
Informal Hearings														
BOE Hearings														
STC Hearings														
Hearings Set-up Informal	3,000	50												
Hearing Set-Up/BOE	1,500	50												
Processing PP after close of book	150,000	50												

Phase Chart 2024

Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices												
Public Traffic	20.24	20.24	20.24	20.24	20.24	20.24	20.24	20.24	20.24	20.24	20.24	20.24
Processing Transfers	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Map/GIS Updates	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08
COV Data Char. Letters	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29
Sales Data Entry	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25
New System Data Entry RP												
New Const Field Rev	23.68	23.68	23.68	23.68	23.68	23.68	23.68	23.68	23.68	23.68	23.68	23.68
New Const Data Entry/Cal.												
New Const Office Review	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08
Preliminary Calculations												
Final Field Review												
Final Data Entry/Cal.												
Final Office Review												
Parcel Review Contracted												
PP Prepare/Mail												
PP 2nd Notices												
PP Process Lists	6.67	6.67	6.67	6.67	6.67	6.67						
PP Data Entry	33.33	33.33	33.33	33.33	33.33	33.33						
Informal Hearings												
BOE Hearings												
Hearings Set-up Informal					1.50	1.50						
Hearing Set-Up/BOE							0.75	0.75				
Processing PP after close of boo							25.00	25.00	25.00	25.00	25.00	25.00
Total	106.38	106.38	106.38	106.38	107.88	107.88	92.13	92.13	91.38	91.38	91.38	91.38

Average Number of Employees: 99.26

Phase Chart 2025

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									x		x
Change Notices				C O N T R A C T E D										
Assmt Roll														
Email Assmt Roll to STC														
Abated Prop														
Computer Inv														
Public Traffic	170,000	35	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x
Processing Transfers	40,000	35	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x
Map/GIS Updates	5,000	10	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x
COV Data Char Letter	35,000	20	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x
Sales Data Entry	30,000	20	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x
Sales Field Reviews			x		x		x		x		x		x	
Sales to STC Res Ratio														
Sales Ratios														
Index/Man Lvl														
Land Analysis														
Building/Deprec Study														
New System Data Entry RP														
ContractedNewConstFieldRev	170,500	30	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x
New Const Data Entry/Cal.			x											
New Const Office Review	5,000	10	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x
Preliminary Calculations			x											
Final Field Review			x											
Final Data Entry/Cal.			x											
Final Office Review			x											
Parcel Review Contracted														
PP Prepare/Mail														
PP 2nd Notices														
Process PP Lists	200,000	250	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x						
PP Data Entry	200,000	50	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x						
Informal Hearings														
BOE Hearings														
STC Hearings														
Processing PP after close of book	150,000	50												
Hearing Set -Up/informal	60,000	50												
hearing Set -Up/BOE	15,000	50												

Phase Chart 2025

Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices												
Public Traffic	20.24	20.24	20.24	20.24	20.24	20.24	20.24	20.24	20.24	20.24	20.24	20.24
Processing Transfers	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
Map/GIS Updates	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08
COV Data Char Letter	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29	7.29
Sales Data Entry	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25
New System Data Entry RP												
New Const Field Rev	23.68	23.68	23.68	23.68	23.68	23.68	23.68	23.68	23.68	23.68	23.68	23.68
New Const Data Entry/Cal.												
New Const Office Review	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08
Preliminary Calculations												
Final Field Review												
Final Data Entry/Cal.												
Final Office Review												
Parcel Review Contracted												
PP Prepare/Mail												
PP 2nd Notices												
PP Process Lists	6.67	6.67	6.67	6.67	6.67	6.67						
PP Data Entry	33.33	33.33	33.33	33.33	33.33	33.33						
Informal Hearings												
BOE Hearings												
Processing PP after close of bo							25.00	25.00	25.00	25.00	25.00	25.00
Hearing Set -Up/informal					30.00	30.00						
hearing Set -Up/BOE							7.50	7.50				
Total	106.38	106.38	106.38	106.38	136.38	136.38	98.88	98.88	91.38	91.38	91.38	91.38

Average Number of Employees: 105.13

[illegible]

Preliminary Budget Summary

Report amounts to nearest \$1.00 increment

Expenditure Summary	Approved 2023	Requested 2024	Projected 2025
Salaries	\$6,995,724	\$7,798,146	To be submitted upon being approved by county or no later than February 28, 2025
Office Expenses and Non-Computer Related Equipment	\$87,700	\$76,200	
Mileage Expense Only	\$15,000	\$12,000	
Education and Training	\$109,705	\$113,633	
Hardware/Software Computer	\$1,828,655	\$1,577,655	
Leased Equipment	\$217,000	\$220,000	
Contracts and Other Expenses	\$842,653	\$1,209,290	
Total	\$10,096,437	\$11,006,924	

Sources of Revenue Available:	Approved 2023	Requested 2024	
County General Revenue	\$0	\$0	
Tax Collection Withholding	\$8,283,000	\$8,571,000	
State Reimbursement	\$997,102	\$1,002,728	
Other			
Prior Year Net Cash Available December 31	\$5,283,712	\$5,283,462	
Total	\$14,563,814	\$14,857,190	

Current Parcel Count	302,152	303,857	
Cost Per Parcel	\$33.42	\$36.22	

