

REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

Res/Ord No.: 19071

Sponsor(s): Dennis Waits

Date: February 8, 2016

SUBJECT	<p>Action Requested <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance</p> <p>Project/Title: 2016-2017 Jackson County Assessment and Equalization Maintenance Plan</p>											
BUDGET INFORMATION <i>To be completed By Requesting Department and Finance</i>	<table border="1"><tr><td>Amount authorized by this legislation this fiscal year:</td><td>\$0</td></tr><tr><td>Amount previously authorized this fiscal year:</td><td>\$0</td></tr><tr><td>Total amount authorized after this legislative action:</td><td>\$0</td></tr><tr><td>Amount budgeted for this item * (including transfers):</td><td>\$0</td></tr><tr><td>Source of funding (name of fund) and account code number; FROM / TO</td><td>FROM ACCT TO ACCT</td></tr></table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p>OTHER FINANCIAL INFORMATION:</p> <p><input checked="" 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:	\$0	Amount previously authorized this fiscal year:	\$0	Total amount authorized after this legislative action:	\$0	Amount budgeted for this item * (including transfers):	\$0	Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT TO ACCT
Amount authorized by this legislation this fiscal year:	\$0											
Amount previously authorized this fiscal year:	\$0											
Total amount authorized after this legislative action:	\$0											
Amount budgeted for this item * (including transfers):	\$0											
Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT TO ACCT											
PRIOR LEGISLATION	<p>Prior ordinances and (date):</p> <p>Prior resolutions and (date): 18394- January 2014</p>											
CONTACT INFORMATION	<p>RLA drafted by (name, title, & phone): Carol Gordon, Office Administrator, (816) 881-3263</p>											
REQUEST SUMMARY	<p>Section 137.115 of the Revised Statutes of Missouri requires the County Assessor or his equivalent in Jackson County, the Director of Assessment, to submit a two-year assessment and equalization maintenance plan to the Legislature and requires review and approval of that plan by the legislature.</p> <p>The Director of Assessment has submitted a two-year plan, a copy of which is attached hereto, in accordance with the requirements of section 137.115, and monies for said plan for 2016 have been appropriated by the Legislature for deposit in the Assessment Fund, with the funds for 2017 subject to appropriation.</p> <p>This RLA is requesting that the County Legislature approves the two-year assessment and equalization maintenance plan for 2016-2017 submitted by the Director of Assessment.</p>											

CLEARANCE	<input type="checkbox"/> Tax Clearance Completed (Purchasing & Department) <input type="checkbox"/> Business License Verified (Purchasing & Department) <input type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)	
ATTACHMENTS	2016-2017 Jackson County Assessment and Equalization Maintenance Plan	
REVIEW	Department Director: <i>Robert D. Murphy</i>	Date: <i>Feb. 2, 2016</i>
	Finance (Budget Approval): <i>If applicable</i>	Date:
	Division Manager: <i>[Signature]</i>	Date: <i>2-2-16</i>
	County Counselor's Office:	Date:

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.

Account Number:	Account Title:	Amount Not to Exceed:

- ☐ 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.

Honorable Missouri State Tax Commissioners:

December 30, 2015

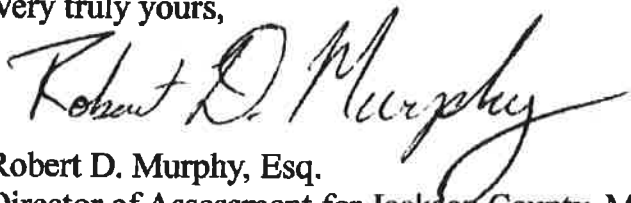
To follow you will find the Jackson County, Missouri, Assessment Department's 2016 – 2017 Maintenance Plan. The plan addresses all critical and key elements of the coming assessment cycle.

For the 2017 reassessment, all taxable real estate parcels in the County are subject to a physical inspection according to significant physical changes or increases in valuation greater than fifteen (15%) percent.

The residential and commercial units of the Department will review new construction, miscellaneous permits, demolitions, occupancy checks, and parcels effected by segregation and merger. In addition, the Jackson County, Missouri, Assessment Department will look at any review of assessments filed in the office for tax year 2016 and informal reviews of assessments filed for the tax year 2017.

The Jackson County, Missouri, Assessment Department will strive to accomplish the plan set forth while continually evaluating market changes. Please feel free to contact me at telephone number 816-881-3239 if you have any questions or concerns.

Very truly yours,

A handwritten signature in cursive script, reading "Robert D. Murphy". The signature is written in dark ink and is positioned above the printed name and title.

Robert D. Murphy, Esq.
Director of Assessment for Jackson County, Missouri

Assessment Maintenance Plan

Jackson County

January 1, 2016 Through December 31, 2017

- 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.

2016-2017 Assessment Maintenance Plan

I, Robert Dwyer Murphy, the duly appointed Jackson County Assessor, submit the following assessment maintenance plan for the 2016-2017 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.

Robert Dwyer Murphy Dec. 31, 2015
County Assessor Date

2016-2017 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 31st day of December, 2015.

Jackson County, Missouri

State Tax Commission of Missouri


County Assessor

31 Dec 2015
Dated

STC Chairman

Dated

STC Commissioner

Dated

STC Commissioner

Dated

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.
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

Job Title Comments		Responsibility
Director of Assessment Taxpayer Support	1.	Public information and public relations - on going.
GIS 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 <u>three</u> months.
Commercial Department Residential Department Research Analyst	3.	Sales information. Obtain, verify and log sales information from all COV's ¹ . 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.
Commercial Department Residential Department Research Analyst	4.	Building Costs. Obtain and verify current building costs. The new construction log will be utilized to identify and locate new construction samples ² .
Commercial Department Residential Department Research Analyst	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.
Commercial Department Residential Department Research Analyst	A)	Building Cost Index for 2017. An index study/manual level study will be completed and submitted by June 30, 2016 to the Commission for their review and approval. The study will include PRC copies of all index samples.
Commercial Department Residential Department Research Analyst	B)	Depreciation studies will be completed and submitted to the Commission by June 30, 2016 for review and comment. In addition, studies will be conducted by neighborhood or other strata to identify obsolescence.
Commercial Department Residential Department 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, 2016.

Job Title Comments		Responsibility
Commercial Department Residential Department Research Analyst	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, 2017.
Residential Department 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.
Commercial Department Residential Department Research Analyst	8.	Recalculate all proposed 2017 land values and improvement costs, up to replacement cost new prior to conducting field review, to be completed by 03/31/2016.
Commercial Department Residential Department Research Analyst	9.	Conduct final field review. If your county's 2013 Residential and/or Commercial Ratio Study were out of compliance and having a median ratio from 80.00% to 89.99%, a narrative shall be attached to this 2016-2017 plan detailing specific action(s) in steps 9A – 9H to bring the county in compliance.
Commercial Department Residential Department Research Analyst	A)	Inspect ³ 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 2017 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	B)	Review, data collect, and photograph all new improvements and additions.
Commercial Department Residential Department	C)	Review changes resulting from mapping segregations and mergers.
Commercial Department Residential Department	D)	Verify ⁴ 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.
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Job Title Comments		Responsibility
Commercial Department Residential Department	E)	Review land value and apply adjustments as needed.
Commercial Department Residential Department	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 ⁵ on the PRC to explain any adjustments.
Residential Department	G)	Adjust agricultural land grades where required, changing the agricultural maps and property record cards accordingly. ⁶
Commercial Department Residential Department	H)	Update review date on property record card. ⁷
Commercial Department Residential Department	10.	Complete final calculations following field review, data entry and finalize your estimate of market value.
Commercial Department	11.	Income. Obtain and verify income and expense information for commercial property. Review records for 2014, 2015 and 2016. ⁸
Commercial Supervisor	12.	Develop appropriate capitalization rates for income producing properties and calculate their values by the income approach. ⁹
Director of Assessment Systems Administrator	14.	Prepare notices to taxpayers for increases in value, (by June 15th in 2017). ¹⁰
Appraisal Staff	15.	Conduct informal meetings with taxpayers, (complete by June 30th 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 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 Research Analyst	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 System 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 System Administrator	3.	Process State Tax Commission approved personal property assessment forms
Director of Assessment System 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		
7/31/2016 7/31/2017	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.
1/1/2016	B.	Proposed budget through December 31, 2017.
1/1/2016	C.	Phase Chart through December 31, 2017.
1/1/2016	D.	Personnel Estimation Chart through December 31, 2017.
1/1/2016	E.	Employment Schedule through December 31, 2017.
1/1/2016	F.	Organization Chart to show overall responsibility and accountability.
1/1/2016	G.	Duties and responsibilities itemized for each personnel position.
1/1/2016	H.	A narrative description of all major phases, including standard procedures and assignments of responsibility.
3/31/2016	I.	A training outline for all personnel.
6/1/2016	J.	A detailed field manual for data collectors.
11/1/2016	K.	Abated property report. To be submitted by November 1, 2017.
3/31/2017	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		
1/31/2016	A.	COV's – see exhibit A
1/31/2016	B.	Income and expense forms
N/A	C.	Assessment change notice
1/31/2016	D.	Informal hearing forms
1/31/2016	E.	Board of equalization forms
1/31/2016	F.	Split tax statement forms
1/31/2016	G.	Statistical Analysis forms
1/31/2016	H.	Data verification forms for new construction
1/31/2016	I.	New construction log
1/31/2016	J.	Project control log to track different phases by map sheet
1/31/2016	K.	Map count log to track parcel counts by map sheet
1/31/2016 1/31/2017	L.	Real estate and personal property assessment roll pages
1/31/2016 1/31/2017	M.	Individual and business personal property lists
1/31/2016 1/31/2017	N.	Second notice for non-returned assessment list

NOTES:

¹COV equals Certificate of Value. See exhibit attached.

²We employ Marshall and Swift base rates modified and including local cost references.

³Desktop review and field review process.

⁴Ibid.

⁵In the CAMA record

⁶Ibid.

⁷Ibid.

⁸To include national and regional third party surveys and information collected during informal review and Board of Equalization processes, but without direct income and expense survey to each individual property owner.

⁹Ibid.

¹⁰Our practice is to notice all property owners of the 2017 value regardless of increase, decrease, or no change.

BUDGET SUMMARY

Revised:

01/29/2016

	Approved 2015	Requested 2016	Tentative 2017
Expenditure Summary			
Salaries	\$4,538,202.00	\$3,421,655.24	\$3,421,655.24
Office Supplies and Expenses	\$429,447.00	\$318,074.00	\$318,074.00
Training and Mileage	\$235,170.00	\$81,280.00	\$81,280.00
Other Costs	\$1,660,223.00	\$3,091,198.00	\$3,091,198.00
Equipment and Computer	\$371,014.00	\$340,385.00	\$340,385.00
TOTAL	\$7,234,056.00	\$7,252,592.24	\$7,252,592.24
Sources of Revenue			
County General Revenue	\$0.00		
Tax Collection Withholding	\$5,313,181.00	\$6,482,965.00	\$6,482,965.00
State Reimbursement	\$1,045,241.00	\$932,680.75	\$932,680.75
Other	\$0.00		
TOTAL	\$6,358,422.00	\$7,415,645.75	\$7,415,645.75
Expenditures by Quarter			
1st Quarter	\$1,808,514.00	\$1,813,148.06	\$1,813,148.06
2nd Quarter	\$1,808,514.00	\$1,813,148.06	\$1,813,148.06
3rd Quarter	\$1,808,514.00	\$1,813,148.06	\$1,813,148.06
4th Quarter	\$1,808,514.00	\$1,813,148.06	\$1,813,148.06
TOTAL	\$7,234,056.00	\$7,252,592.24	\$7,252,592.24
Current Parcel Count	296146	296541	296541
Cost per Parcel	\$24.43	\$24.46	\$24.46

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.

County : Jackson

Year: 2016

[illegible]

County: Jackson

Year: 2017

[illegible]

PERSONNEL ESTIMATION CALCULATIONS

County : Jackson

2016-2017

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	260,600	100	2,606	280	9.31
Final Review	260,600	100	2,606	160	16.29
Final Calculations	260,600	100	2,606	120	21.72
Office Review	260,600	100	2,606	280	9.31
Data Entry, Real Estate	260,600	100	2,606	480	5.43
New Construction Review	7,000	27	259	320	0.81
Final Calculations, New Construction	7,000	27	259	260	1.00
Office Review New Construction	7,000	27	259	280	0.93
Data Entry, Real Estate - New Const.	7,000	27	259	480	0.54
Commercial Real Estate Review	25,000	51	490	240	2.04
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	500	1	500	120	4.17
Board of Equalization - Commercial	1,800	3	600	100	6.00
Informal Hearings - Residential	11,000	15	733	140	5.24
Board of Equalization - Residential	13,000	16	813	100	8.13

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

2016

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	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31
Final Review								16.29	16.29	16.29	16.29	16.29
Final Calculations									21.72	21.72	21.72	21.72
Office Review	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31
Data Entry, Real Estate	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43
New Construction Review	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81				
Final Calculations, New Construction								1.00	1.00	1.00	1.00	1.00
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	2.04	2.04	2.04	2.04	2.04	2.04			2.04	2.04	2.04	2.04
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							
Review of Assessments- Residential	5.24	5.24	5.24	5.24	5.24							
Board of Equalization - Residential							8.13	8.13				
Informal Hearings - Commercial	4.17	4.17	4.17	4.17	4.17							
Board of Equalization - Commercial							6.00	6.00				
Total	57.22	81.21	81.21	81.21	82.33	45.14	57.23	74.52	83.34	79.31	79.81	82.48

Standard Level of Production

Work Days Required

Total Work Days

Persons Needed

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

= Number of Parcels / Standard Level of Production

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

= Work Days Required / Total Work Days

PERSONNEL ESTIMATION CALENDAR

County : Jackson

2017

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	9.31	9.31										
Final Review	16.29	16.29										
Final Calculations	21.72	21.72										
Office Review	9.31	9.31										
Data Entry, Real Estate	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43
New Construction Review	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81				
Final Calculations, New Construction	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00				
Office Review, New Construction	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	2.04	2.04										
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					5.24	5.24						
Board of Equalization - Residential							8.13	8.13	8.13			
Informal Hearings - Commercial							4.17					
Board of Equalization - Commercial							6.00	6.00	6.00			
Total	86.82	110.81	52.14	52.14	58.50	30.72	43.78	39.61	36.87	19.21	19.21	21.88

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

EMPLOYMENT SCHEDULE
COUNTY : Jackson

2016

2017

[illegible]

Estimated Quarterly Budget
Year: 2016

Revised: 01/29/2016

Salaries	No.	Total Expenditures	Jan-Feb-Mar Expenditures	No.	Apr-May-Jun Expenditures	No.	Jul-Aug-Sep Expenditures	No.	Oct-Nov-Dec Expenditures
Assessor		\$107,429.80	\$26,857.45		\$26,857.45		\$26,857.45		\$26,857.45
Deputy		\$177,173.52	\$44,293.38		\$44,293.38		\$44,293.38		\$44,293.38
Chief Appraiser		\$212,167.72	\$53,041.93		\$53,041.93		\$53,041.93		\$53,041.93
Review Appraiser		\$435,837.04	\$108,959.26		\$108,959.26		\$108,959.26		\$108,959.26
Field Personnel		\$759,594.72	\$189,898.68		\$189,898.68		\$189,898.68		\$189,898.68
Real Estate Clerks		\$754,700.44	\$188,675.11		\$188,675.11		\$188,675.11		\$188,675.11
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.)		\$187,208.00	\$46,802.00		\$46,802.00		\$46,802.00		\$46,802.00
Health, Unemployment		\$451,604.00	\$112,901.00		\$112,901.00		\$112,901.00		\$112,901.00
Work. Comp., Etc.		\$335,940.00	\$83,985.00		\$83,985.00		\$83,985.00		\$83,985.00
Salary Subtotal	0	\$3,421,655.24	\$855,413.81	0	\$855,413.81	0	\$855,413.81	0	\$855,413.81

Office Supplies and Expenses

Appraisal Guides		\$2,500.00	\$625.00		\$625.00		\$625.00		\$625.00
Assessment List		\$0.00							
Computer Supplies		\$0.00							
Film/Film Processing		\$0.00							
Mapping Supplies		\$0.00							
Office Supplies		\$18,000.00	\$4,500.00		\$4,500.00		\$4,500.00		\$4,500.00
Photocopying supplies		\$25,000.00	\$6,250.00		\$6,250.00		\$6,250.00		\$6,250.00
Printing Cost		\$6,000.00	\$1,500.00		\$1,500.00		\$1,500.00		\$1,500.00
Stationery		\$0.00							
Other		\$5,000.00	\$1,250.00		\$1,250.00		\$1,250.00		\$1,250.00
Postage		\$261,574.00	\$65,393.50		\$65,393.50		\$65,393.50		\$65,393.50
Telephone		\$0.00							
Office Supply Subtotal		\$318,074.00	\$79,518.50		\$79,518.50		\$79,518.50		\$79,518.50

Training and Mileage

School/Meetings:									
Assessor		\$28,800.00	\$7,200.00		\$7,200.00		\$7,200.00		\$7,200.00
Staff		\$4,800.00	\$1,200.00		\$1,200.00		\$1,200.00		\$1,200.00
Mileage:									
Assessor		\$9,600.00	\$2,400.00		\$2,400.00		\$2,400.00		\$2,400.00
Staff		\$38,080.00	\$9,520.00		\$9,520.00		\$9,520.00		\$9,520.00
Training and Mileage Subtotal		\$81,280.00	\$20,320.00		\$20,320.00		\$20,320.00		\$20,320.00

Estimated Quarterly Budget

County :

Year: 2016

Other Costs	Total Expenditures	Jan-Feb-Mar Expenditures	Apr-May-Jun Expenditures	Jul-Aug-Sep Expenditures	Oct-Nov-Dec Expenditures
Contracts:					
Appraisal	\$431,669.00	\$107,917.25	\$107,917.25	\$107,917.25	\$107,917.25
Map Maintenance	\$610,820.00	\$152,705.00	\$152,705.00	\$152,705.00	\$152,705.00
Aerial Photography	\$0.00				
Other Expenses	\$2,048,709.00	\$512,177.25	\$512,177.25	\$512,177.25	\$512,177.25
Other Costs Subtotal	\$3,091,198.00	\$772,799.50	\$772,799.50	\$772,799.50	\$772,799.50

Equipment and Computer

Equipment:					
Purchases	\$0.00				
Maintenance	\$0.00				
Computer Expenses					
Hardware Purchases	\$5,000.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00
Software Purchases	\$20,766.00	\$5,191.50	\$5,191.50	\$5,191.50	\$5,191.50
Maintenance - Hardware	\$0.00				
Maintenance - Software	\$314,619.00	\$78,654.75	\$78,654.75	\$78,654.75	\$78,654.75
Equipment and Computer Subtotal	\$340,385.00	\$85,096.25	\$85,096.25	\$85,096.25	\$85,096.25

Total Cost Summary

Total	Jan-Feb-Mar	Apr-May-Jun	Jul-Aug-Sep	Oct-Nov-Dec
Salary	\$3,421,655.24	\$855,413.81	\$855,413.81	\$855,413.81
Office Supplies	\$318,074.00	\$79,518.50	\$79,518.50	\$79,518.50
Training and Mileage	\$81,280.00	\$20,320.00	\$20,320.00	\$20,320.00
Other Costs	\$3,091,198.00	\$772,799.50	\$772,799.50	\$772,799.50
Equipment and Computer	\$340,385.00	\$85,096.25	\$85,096.25	\$85,096.25
Total all Costs	\$7,252,592.24	\$1,813,148.06	\$1,813,148.06	\$1,813,148.06

Sources of Revenue

Cash Flow Analysis				
County General Revenue	\$0.00			
Tax Collection Withholding	\$6,482,965.00	\$1,620,741.25	\$1,620,741.25	\$1,620,741.25
State Reimbursement	\$932,680.75	\$233,170.00	\$233,170.00	\$233,170.00
Other	\$0.00			
Total all Revenue	\$7,415,645.75	\$1,853,911.25	\$1,853,911.25	\$1,853,911.25

Current Parcel Count	296,541
Cost per Parcel	\$24.46

Estimated Quarterly Budget
Year: 2017

Revised: 01/29/2016

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	0	\$107,429.80	0	\$26,857.45	0	\$26,857.45	0	\$26,857.45	0	\$26,857.45
Deputy	0	\$177,173.52	0	\$44,293.38	0	\$44,293.38	0	\$44,293.38	0	\$44,293.38
Chief Appraiser	0	\$212,167.72	0	\$53,041.93	0	\$53,041.93	0	\$53,041.93	0	\$53,041.93
Review Appraiser	0	\$435,837.04	0	\$108,959.26	0	\$108,959.26	0	\$108,959.26	0	\$108,959.26
Field Personnel	0	\$759,594.72	0	\$189,898.68	0	\$189,898.68	0	\$189,898.68	0	\$189,898.68
Real Estate Clerks	0	\$754,700.44	0	\$188,675.11	0	\$188,675.11	0	\$188,675.11	0	\$188,675.11
Personal Property Clerks	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Mapping Staff	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Benefits (Soc. Sec.)	0	\$187,208.00	0	\$46,802.00	0	\$46,802.00	0	\$46,802.00	0	\$46,802.00
Health, Unemployment	0	\$451,604.00	0	\$112,901.00	0	\$112,901.00	0	\$112,901.00	0	\$112,901.00
Work. Comp., Etc.	0	\$335,940.00	0	\$83,985.00	0	\$83,985.00	0	\$83,985.00	0	\$83,985.00
Salary Subtotal	0	\$3,421,655.24	0	\$855,413.81	0	\$855,413.81	0	\$855,413.81	0	\$855,413.81

Office Supplies and Expenses

Appraisal Guides	0	\$2,500.00	0	\$625.00	0	\$625.00	0	\$625.00	0	\$625.00
Assessment List	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Computer Supplies	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Film/Film Processing	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Mapping Supplies	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Office Supplies	0	\$18,000.00	0	\$4,500.00	0	\$4,500.00	0	\$4,500.00	0	\$4,500.00
Photocopying supplies	0	\$25,000.00	0	\$6,250.00	0	\$6,250.00	0	\$6,250.00	0	\$6,250.00
Printing Cost	0	\$6,000.00	0	\$1,500.00	0	\$1,500.00	0	\$1,500.00	0	\$1,500.00
Stationery	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Other	0	\$5,000.00	0	\$1,250.00	0	\$1,250.00	0	\$1,250.00	0	\$1,250.00
Postage	0	\$261,574.00	0	\$65,393.50	0	\$65,393.50	0	\$65,393.50	0	\$65,393.50
Telephone	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Office Supply Subtotal	0	\$318,074.00	0	\$79,518.50	0	\$79,518.50	0	\$79,518.50	0	\$79,518.50

Training and Mileage

School/Meetings:	0									
Assessor	0	\$28,800.00	0	\$7,200.00	0	\$7,200.00	0	\$7,200.00	0	\$7,200.00
Staff	0	\$4,800.00	0	\$1,200.00	0	\$1,200.00	0	\$1,200.00	0	\$1,200.00
Mileage:	0									
Assessor	0	\$9,600.00	0	\$2,400.00	0	\$2,400.00	0	\$2,400.00	0	\$2,400.00
Staff	0	\$38,080.00	0	\$9,520.00	0	\$9,520.00	0	\$9,520.00	0	\$9,520.00
Training and Mileage Subtotal	0	\$81,280.00	0	\$20,320.00	0	\$20,320.00	0	\$20,320.00	0	\$20,320.00

Estimated Quarterly Budget

County :

Year: 2016

Other Costs	Total Expenditures	Jan-Feb-Mar Expenditures			Apr-May-Jun Expenditures			Jul-Aug-Sep Expenditures			Oct-Nov-Dec Expenditures		
Contracts:	0												
Appraisal	0	\$431,669.00	0	\$107,917.25	0	\$107,917.25	0	\$107,917.25	0	\$107,917.25	0	\$107,917.25	
Map Maintenance	0	\$610,820.00	0	\$152,705.00	0	\$152,705.00	0	\$152,705.00	0	\$152,705.00	0	\$152,705.00	
Aerial Photography	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	
Other Expenses	0	\$2,048,709.00	0	\$512,177.25	0	\$512,177.25	0	\$512,177.25	0	\$512,177.25	0	\$512,177.25	
Other Costs Subtotal	0	\$3,091,198.00	0	\$772,799.50	0	\$772,799.50	0	\$772,799.50	0	\$772,799.50	0	\$772,799.50	

Equipment and Computer

Equipment:													
Purchases	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	
Maintenance	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	
Computer Expenses	0												
Hardware Purchases	0	\$5,000.00	0	\$1,250.00	0	\$1,250.00	0	\$1,250.00	0	\$1,250.00	0	\$1,250.00	
Software Purchases	0	\$20,766.00	0	\$5,191.50	0	\$5,191.50	0	\$5,191.50	0	\$5,191.50	0	\$5,191.50	
Maintenance - Hardware	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	
Maintenance - Software	0	\$314,619.00	0	\$78,654.75	0	\$78,654.75	0	\$78,654.75	0	\$78,654.75	0	\$78,654.75	
Equipment and Computer Subtotal	0	\$340,385.00	0	\$85,096.25	0	\$85,096.25	0	\$85,096.25	0	\$85,096.25	0	\$85,096.25	

Total Cost Summary

Total		Jan-Feb-Mar			Apr-May-Jun			Jul-Aug-Sep			Oct-Nov-Dec		
Salary	0	\$3,421,655.24	0	\$855,413.81	0	\$855,413.81	0	\$855,413.81	0	\$855,413.81	0	\$855,413.81	
Office Supplies	0	\$318,074.00	0	\$79,518.50	0	\$79,518.50	0	\$79,518.50	0	\$79,518.50	0	\$79,518.50	
Training and Mileage	0	\$81,280.00	0	\$20,320.00	0	\$20,320.00	0	\$20,320.00	0	\$20,320.00	0	\$20,320.00	
Other Costs	0	\$3,091,198.00	0	\$772,799.50	0	\$772,799.50	0	\$772,799.50	0	\$772,799.50	0	\$772,799.50	
Equipment and Computer	0	\$340,385.00	0	\$85,096.25	0	\$85,096.25	0	\$85,096.25	0	\$85,096.25	0	\$85,096.25	
	0												
Total all Costs	0	\$7,252,592.24	0	\$1,813,148.06	0	\$1,813,148.06	0	\$1,813,148.06	0	\$1,813,148.06	0	\$1,813,148.06	

Sources of Revenue

Cash Flow Analysis

County General Revenue	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	
Tax Collection Withholding	0	\$6,482,965.00	0	\$1,620,741.25	0	\$1,620,741.25	0	\$1,620,741.25	0	\$1,620,741.25	0	\$1,620,741.25	
State Reimbursement	0	\$932,680.75	0	\$233,170.00	0	\$233,170.00	0	\$233,170.00	0	\$233,170.00	0	\$233,170.00	
Other	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	
Total all Revenue	0	\$7,415,645.75	0	\$1,853,911.25	0	\$1,853,911.25	0	\$1,853,911.25	0	\$1,853,911.25	0	\$1,853,911.25	

Current Parcel Count	296,541
Cost per Parcel	\$24.46