

ASSESSMENT DEPARTMENT

Mission Statement

Assessment is the process of placing value on a property for the purpose of property taxation. Reassessment is an update of all real property assessments in the County, conducted by the Assessor to equalize values among taxpayers and to adjust values to current market conditions. The County Assessor is required by Missouri State Statute 137.115 to establish the fair market value of all real property as of January 1 of every odd year (like 2017 and 2019). The assessed value is applied to the tax rates established by the taxing districts to determine the amount of tax levied against a property.

The mission of the Jackson County Assessment Department is to provide the assessment tax rolls to political subdivisions and taxpayers so they have a fair and equitable basis for the levying and paying of taxes. The Assessment Department is required to achieve and maintain a common level of assessment for all real estate of both the International Association of Assessing Officers (IAAO) recommended standard and the Missouri State Tax Commission (STC) recommended standard as tested and determined by the STC. The department conducts a physical reassessment of real property in odd-numbered years. The department also assesses the value of business and personal property.

Goals

Current goals of the department are to continue to improve the level of customer service and taxpayer assistance. The department also seeks to maintain a real estate “Informal Hearing/Board of Equalization” appeal level at or below the International Association of Assessing Officers (IAAO) recommended standard of 10-percent of all real estate parcels during the 2019 reassessment cycle.

Objectives

The objectives of the Assessment Department are to accurately assess all real and personal property in Jackson County. Educate taxpayers about the assessment process and their rights as tax payers. Create an efficient and transparent reassessment process. Maintain an accurate system that allows taxpayers to access their records to update as needed electronically.

Assesment

FTE (Full Time Equivalent) by Home Department

Position	2018 Adopted FTEs	2019 Recommended FTEs
Administrative Assistant	1.0	1.0
Appraisal Supervisor	1.0	1.0
Audit/Appeals Supervisor	1.0	1.0
Business Personal Property Auditor	5.0	5.0
Business Personal Property Supervisor	1.0	1.0
Clerk	23.0	24.0
Commercial Appraiser	1.0	1.0
Commercial Property Appraisal Supervisor	1.0	1.0
Deputy Director	1.0	1.0
Economic Activity Tax and Records Coordinator	-	1.0
Director	1.0	1.0
Exemption Analyst	1.0	1.0
Lead Clerk	5.0	5.0
Office Administrator	1.0	1.0
Research Analyst	5.0	5.0
Residential Appraisal Coordinator	1.0	1.0
Residential Appraiser	6.0	5.0
Senior Admin Manager	1.0	1.0
Special Projects Coordinator	1.0	1.0
Sr. Commercial Appraiser	3.0	5.0
Sr. Project Manager	1.0	1.0
Sr. Residential Appraiser	3.0	4.0
Sr. Research Analyst	1.0	1.0
Tax Incentive Specialist	-	1.0
System Administrator	1.0	1.0
Tax Payer Assistant Supervisor	1.0	1.0
Tax Incentive & Abatement Specialist	-	1.0
Taxpayer Support Admin	1.0	1.0
	68.0	74.0
	68.0	74.0

Board of Equalization

FTE (Full Time Equivalent) by Home Department

Position	2018 Adopted FTEs	2019 Recommended FTEs
BOE Specialist	1.0	1.0
Lead BOE Clerk	1.0	1.0
PT BOE Clerk	0.9	1.2
	2.9	3.2

BUDGET OVERVIEW ASSESSMENT

<u>Account Type</u>	2017 Actual	2018 Adopted	Exp. as of 11/15/2018	2019 Rec.
Salaries	3,366,422	4,043,399	3,193,435	4,043,550
Contractual Services	746,713	686,105	440,358	2,186,997
Supplies	13,154	26,594	9,702	26,080
Capital Outlay	3,188	8,710	3,041	18,310
	<u>\$ 4,129,477</u>	<u>\$ 4,764,808</u>	<u>\$ 3,646,536</u>	<u>\$ 6,274,937</u>
 <u>Department</u>				
Assessment Department	3,898,802	4,510,922	3,416,205	5,983,118
Board of Equalization	230,675	253,886	230,331	291,819
	<u>\$ 4,129,477</u>	<u>\$ 4,764,808</u>	<u>\$ 3,646,536</u>	<u>\$ 6,274,937</u>
 <u>Fund</u>				
Assessment Fund	<u>\$ 4,129,477</u>	<u>\$ 4,764,808</u>	<u>\$ 3,646,536</u>	<u>\$ 6,274,937</u>

**Assessment Department
1902**

	Previous Year		Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.	
Assessment Fund						
Line Item Description						
5010 Regular Salaries	\$ 2,168,429	\$ 2,614,495	\$ 2,014,313	\$ 2,631,391	\$ 2,518,002	
5020 Seasonal Salaries	59,307	62,400	44,091	62,400	62,400	
5025 Part Time Salaries	-	-	-	-	-	
5030 Over Time Salaries	45,925	34,000	19,260	34,000	34,000	
5040 FICA Taxes	170,631	207,383	158,453	208,676	200,002	
5050 Pension Contributions	408,968	376,881	314,068	379,285	356,259	
5060 Insurance Benefits	386,177	595,345	450,560	595,345	595,345	
5061 Insurance Fixed Cost and Dental	-	-	101	-	-	
5062 HSA Contribution	-	-	-	-	-	
5063 Insurance Admin Fee	-	-	2,372	-	-	
Total Salaries	3,239,438	3,890,504	3,003,217	3,911,097	3,766,008	
6020 Legal Services	-	-	-	-	100,000	
6040 Appraisal Services	-	-	-	-	-	
6080 Other Professional Services	22,742	20,000	19,651	20,000	360,000	
6110 Postage	294,624	265,000	205,918	303,000	303,000	
6120 Car Allowance & Mileage	87,009	112,700	80,220	112,700	113,700	
6121 Parking Expenses	-	500	-	500	500	
6140 Travel Expense	5,832	10,500	7,046	10,500	10,500	
6160 Meeting Expense	220	2,000	707	2,000	2,000	
6165 Coffee Service	2,999	3,000	2,432	3,000	3,000	
6210 Advertising	-	-	-	-	-	
6230 Printing	171,723	95,000	53,362	150,000	150,000	
6240 Office Services Charges	-	100	-	100	100	
6435 Telephone Maintenance	-	-	-	-	-	
6530 Maint & Repair - Auto Equip	2,755	2,200	2,423	2,200	2,200	
6540 Maint & Repair - Office Equip	1,002	2,000	60	2,000	2,000	
6641 Copier Rental/Maintenance	21,048	22,000	14,693	22,000	22,000	
6643 Mobile Phone/Pager Rental	-	1,288	1,114	1,288	1,320	
6661 Software Purchases	885	5,000	20	5,000	5,000	
6662 Software Maintenance	-	5,000	-	5,000	526,096	
6710 Dues & Memberships	255	4,800	1,384	4,800	4,800	
6750 Education Benefits	6,710	12,000	10,409	20,000	12,000	
6790 Other Contractual Services	26,294	24,000	1,652	24,000	59,164	
6830 Contingency Fund	-	-	-	-	500,000	
Total Contractual Services	644,099	587,088	401,091	688,088	2,177,380	
7010 Office Supplies	6,628	12,000	4,496	12,000	12,000	
7020 Reference Books/Publications	718	2,200	971	2,200	2,200	
7040 Store Room Supplies	-	-	-	-	-	

**Assessment Department
1902**

	Previous Year	Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
7041 Paper Supplies - Copier Paper	4,844	5,820	1,741	5,820	5,820
7110 Gasoline	-	2,200	1,347	2,200	2,200
7190 Wearing Apparel	-	1,200	-	1,200	1,200
7230 Other Operating Supplies	-	-	302	-	-
7400 Signs, Badges & Markers	-	1,200	-	1,200	1,200
Total Supplies	12,190	24,620	8,857	24,620	24,620
8150 Office Furniture & Fixtures	-	-	1,957	-	-
8160 Radio/Communications Equipment	-	2,210	-	2,210	2,210
8171 Personal Computer/Accessories	3,076	6,500	1,084	12,900	12,900
Total Capital Outlay	3,076	8,710	3,041	15,110	15,110
Total Assessment Fund	\$ 3,898,802	\$ 4,510,922	\$ 3,416,205	\$ 4,638,915	\$ 5,983,118
Total Assessment Department	\$ 3,898,802	\$ 4,510,922	\$ 3,416,205	\$ 4,638,915	\$ 5,983,118

**Board of Equalization
5007**

	Previous Year		Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.	
Assessment Fund						
Line Item Description						
5010 Regular Salaries	\$ 58,655	\$ 74,065	\$ 64,113	\$ 74,069	\$ 74,069	
5020 Seasonal Salaries	21,372	19,200	20,392	24,000	24,000	
5027 Board/Commission Salaries	-	-	48,750	108,000	108,000	
5030 Over Time Salaries	11,034	9,055	10,051	11,883	11,883	
5040 FICA Taxes	6,441	7,829	10,350	16,673	16,673	
5050 Pension Contributions	12,482	11,828	9,857	12,231	11,999	
5060 Insurance Benefits	16,999	30,918	26,553	30,918	30,918	
5061 Insurance Fixed Cost and Dental	-	-	-	-	-	
5062 HSA Contribution	-	-	-	-	-	
5063 Insurance Admin Fee	-	-	153	-	-	
Total Salaries	126,984	152,895	190,218	277,774	277,542	
6110 Postage	2,125	1,500	1,709	2,250	2,250	
6120 Car Allowance & Mileage	72	90	49	90	90	
6121 Parking Expenses	-	-	-	-	-	
6165 Coffee Service	-	-	-	350	350	
6230 Printing	-	750	-	250	250	
6240 Office Services Charges	-	-	-	-	-	
6641 Copier Rental/Maintenance	2,317	6,677	4,510	6,677	6,677	
6750 Education Benefits	-	-	-	-	-	
6790 Other Contractual Services	-	-	-	-	-	
6850 Boards & Commissions	98,100	90,000	33,000	-	-	
Total Contractual Services	102,614	99,017	39,268	9,617	9,617	
7010 Office Supplies	527	1,514	398	1,000	1,000	
7041 Paper Supplies - Copier Paper	437	460	447	460	460	
7230 Other Operating Supplies	-	-	-	-	-	
Total Supplies	964	1,974	845	1,460	1,460	
8020 Buildings & Improvements	113	-	-	-	-	
8171 Personal Computer/Accessories	-	-	-	-	3,200	
Total Capital Outlay	113	-	-	-	3,200	
Total Assessment Fund	\$ 230,675	\$ 253,886	\$ 230,331	\$ 288,851	\$ 291,819	
Total Board of Equalization	\$ 230,675	\$ 253,886	\$ 230,331	\$ 288,851	\$ 291,819	

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