So, you're the new assessor

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Congratulations. You have just become chief assessor, and it seems like a thousand things need to be done all at once.

Well, calm down.

You have at least 30 minutes before the first taxpayer comes in and tells you how you are doing everything wrong.

Seriously, there are a lot of things to learn, but many new assessors have learned these things and put them into practice.

Take heart and a deep breath.

This article will take you through some of the basic skills a new assessor needs, so keep it as a reference.

Know your state's statutes and regulations

Every important task you undertake is governed by *state statutes and/or regulations*. Get a copy and study them carefully.

Don't worry if you are not a lawyer … that is a plus.

You need a regular person's understanding of those laws and regulations because the regular person is who you are going to be dealing with.

But since you will be responsible for the duties outlined in those statutes, you need to know them.

Read the statutes and regulations carefully, and ask questions about anything you don't understand.

Ask your staff. Ask a local lawyer. Ask other, experienced assessors. They have applied those laws and rules and may even have defended their actions in court.

You can never learn too much, because someday a lawyer will devise a new way of dodging the law and could cause you all sorts of trouble. Your only defense will be knowing more about your state's property tax laws than that lawyer.

Finding everything you need to know may require some searching.

For example, the office of county appraiser is discussed in Chapter 19, Article 4, of the Kansas statutes, but the valuation of property is discussed in several articles within Chapter 79. Enter the search with a specific objective in mind, and don't stop until that objective is met.

This may require outside help from someone experienced in reading the statutes, but finding the answer in the statutes is an important skill for every assessor.

Meet tax calendar deadlines

An area of concern within the statutes is the *tax calendar.* The only reason your job exists is to support the property tax function, which is also governed by and described in the statutes.

Typically, the assessor builds the assessment roll, which is turned over to another office in the jurisdiction for use by all the taxing jurisdictions to set their budgets.

Those budgets, in turn, are used to develop the tax bills sent to the property owners from whom taxes are collected. Even if the valuation part of this cycle extends over multiple years, property taxes are collected every year.

In order to accomplish that, the statutes establish specific deadlines for the completion of each phase of the process.

Since the assessor's office is an integral part of that process, you must be prepared to meet each of those deadlines.

The best way to prepare is to work backwards from each deadline, asking what must be completed and when in order to meet the deadline.

For example, virtually all jurisdictions are required to notify property owners of changes in the value of their property, and that notification has to occur on or before a certain calendar date.

Clearly, if values are going to change in line with the real estate market, those changes have to be calculated and finalized before notices can be sent, and the fieldwork needed to support value changes must be concluded before the calculations begin.

All work that supports data collection efforts, such as updating ownership records and creating and maintaining various map products, are ongoing efforts.

There may also be activities that have to occur subsequent to value notification. Most jurisdictions allow property owners to question their new values through an appeal process beginning

Phase	J	F	M	A	M	J	J	A	S	O	N	D
Ownership Changes	■	■	■	■	■	■	■	■	■	■	■	■
Map Changes	■	■	■	■	■	■	■	■	■	■	■	■
Residential Data Collection						■	■	■				
Residential Grading							■	■				
Land Valuation								■				
Commercial/ Industrial Data Collection						■	■	■				
New Construction Data Collection						■	■	■				■
Model Calibration									■			
Final Valuation										■	■	■
Informal Hearings			■	■	■							
Formal Hearings						■	■	■	■	■	■	■

with a meeting with the assessor's staff.

Staff time must be allocated for those meetings as well as for the stages that follow.

In fact, the assessor must be prepared for the possibility of appeals extending beyond the current tax year and, therefore, requiring an extension of the obligation of staff and associated resources.

Track the phases of the valuation cycle

One of the best ways to visualize and track each important activity that has to take place during a valuation cycle is to construct a phase delineation chart.

This chart lists each phase or activity and the months in which that phase or activity has to be completed.

Start this process by identifying each function carried out by the assessor's office.

Don't worry if you miss some. Review this chart on a regular basis and revise it as conditions in the office change.

Some of these functions are carried on throughout the year.

Ownership changes happen all the time, and for the purpose of notifying the right person, these changes must be captured and the appropriate changes made in the computer system.

The same holds true for other functions relating to parcel ownership and configuration.

On the other hand, many functions require shorter periods of intense effort.

Field data collection may occur at any time of the year, but is usually limited to a few months, primarily because of weather considerations.

The primary reason for clearly describing this phase delineation chart is to properly allocate resources, and one of the most important resources in the assessor's office is the staff.

It is easy to display many different phases operating at the same time or overlapping. It becomes more of a problem when allocating staff to those functions.

The following formula can be very helpful in this process:

$$S = P \div (R \times T)$$

where

S = number of staff members required

P = parcels (or other unit of production)

R = rate of production

T = time period.

Assume there are 15,000 real estate parcels in the jurisdiction that must be inspected, and there are 300 days in which to perform the inspections. If staff members have been able to inspect 25 parcels per day, how many staff members are needed to complete this project?

Inserting the numbers given and completing the calculations, you determine two staff members are needed:

$S = P \div (R \times T)$

$S = 15{,}000 \div (25 \times 300)$

$S = 15{,}000 \div 7500 = 2.$

More often than not, however, you have to work around the number of current staff members and must alter one of the other factors.

In which case the formula can be adjusted as follows:

$T = P \div (R \times S)$

$T = 15{,}000 \div (25 \times 2)$

$T = 15{,}000 \div 50$

$T = 300.$

And what if a court orders a reinspection in one year? What rate of collection does the staff have to achieve on average in order to complete the task?

In order to solve this problem, you must determine exactly how much time is available.

There are 365 days in a calendar year, but government employees don't work seven days each week. Instead of 365 days as the base, there are only 52 × 5, or 260, days.

From that subtract regular holidays and days that are missed for such things as training, vacations, sick days, and days the weather does not permit outside activities. Instead of 365 days as the time available, you may be safer using 240.

Then the formula is adjusted as follows:

$R = P \div (S \times T)$

$R = 15{,}000 \div (2 \times 240)$

$R = 15{,}000 \div 482$

$R = 31.25$, say 32.

In other words, you have to ask staff members to increase their average daily production by nearly 30% (25 to 32) in order to meet this objective.

This formula and its many variations can be a very valuable planning tool for an assessment office.

Compile the annual budget

In addition, this formula can be very useful in performing one of your most important tasks: preparing an *annual budget*.

Using the formula and the phase delineation chart, begin by identifying the employee positions needed to complete each phase.

Ownership changes require attention throughout the entire year.

The amount of attention and whether that demands one or more full-time employees depends on the workload. It is possible that such changes could be handled by the same staff member who makes changes to the maps.

The phase delineation chart simply shows the duration of the two phases, but the workload dictates the number of employees needed.

Many of the phases require a combination of legal requirements, local tradition, and experience.

For residential data collection, for example, how frequently are jurisdictions in the state required to inspect properties? Has the jurisdiction traditionally met or exceeded the statutory requirement? What rate of data collection has the staff achieved in previous cycles?

If the state statutes follow the IAAO standard of a six-year inspection cycle and the jurisdiction has met that standard by setting a goal of 25 parcels per day for the two data collectors on staff, that phase requires the following:

15,000 parcels ÷ 6 years = 2,500 parcels per year

$T = 2{,}500 \div (25 \times 2) = 2{,}500 \div 50 = 50.$

Time in this case is expressed in days. According to this calculation, this phase requires only 50 calendar days.

Since there are approximately 21 working days per month, this phase requires about two and one-half months to complete.

By allocating three months in the plan, you have built in some time to allow for contingencies such as sick time or bad weather.

Through proper preplanning, the field staff may be able to conduct some of the new construction data collection as part of their duties and lessen the work to be accomplished in that phase.

Using a combination of the phase delineation chart and the formula, you can determine staffing needs, keeping in mind the clerical staff required to support each phase.

Add in the office equipment and supplies to support all these personnel, and you are well on your way to developing a budget.

IAAO can help you meet your challenges

There is much more to learn, and there are many sources of information.

We hope that you will look to the association for your professional development needs.

Besides courses covering most of the issues you face on a daily basis, IAAO offers a broad range of publications, webinars, a research library, and on-site consultation from industry experts.

IAAO is the only global appraisal organization dedicated to assessment professionals and the challenges they face.

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