

## ASSESSOR

### Program Description

The Spartanburg County Assessor's office is responsible for preparation of the real estate tax roll for residential, commercial, agricultural and vacant properties located within the county. This is accomplished through the mass appraisal of each class of property using industry standards and legislated administrative procedures. Advice and coordination is provided to other tax administrative offices, county administrator and budget management relating to assessment projections.

### Program and Services

- **Appraisal** - Data collection and valuation of new construction on an annual basis for real property tax purposes.
- **Mapping** - Annual maintenance of tax maps for real property tax purposes.
- **Operations and Support** - Internal and external support for completing tasks, editing files, processing applications, data management, inventory maintenance, and the inter-departmental activities for production of annual assessments and managing of staffs.
- **Reappraisal** - Systematic review and valuation of the universe of real property under the Assessor's jurisdiction based on legislated and county ordinance directives.

### Significant Changes

The second year of the Computer Assisted Mass Appraisal (CAMA) system and related computer equipment is funded. This two-year technology project began in FY 2006 when sufficient funding was identified, and a multi-year implementation schedule was in place. This software provides an upgrade from the current mid-1970's architecture, and will increase response time to customers, improve the land and building records file, provide on-line reports and the data is compatible with the Geographic Information System (GIS). Personnel costs increased because of a 4% compensation adjustment, and higher health care and workers compensation premiums.

PERSONNEL INFORMATION				
		FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET
POSITION TITLES	GRADES	NUMBER OF POSITIONS		
Administrative Secretary	14	1	1	1
Administrative Assistant	18	1	1	1
Data Entry Operator	11	4	4	4
GIS Cadastral	13	2	2	2
Sr GIS Cadastral	17	2	3	2
GIS Cadastral Specialist	18	2	2	1
Chief CAD Coordinator	26	1	1	1
Mobile Home Agent	15	1	1	3
Appraiser	17	11	11	10
Senior Appraiser	19	3	3	2
Commercial Appraiser	21	4	4	4
Chief Appraiser	23	1	1	1
Assessment Coordinator	19	1	1	1
Appraisal/Reassessment	29	1	1	1
County Assessor	32	1	1	1
Tax Clerk II	11	5	5	6
Office Operations Supervisor	18	1	1	1
<b>TOTAL</b>		<b>42</b>	<b>43</b>	<b>42</b>

ASSESSOR							
Account		FY 2005		Budget	Budget	FY07 vs FY06	%
No	Description	Actual	Budget	FY 2006	FY2007	Change	Change
<b>510 PERSONNEL SERVICES</b>							
*	91010 SALARIES	1,302,350	1,336,340	1,380,610	1,411,680	31,070	2.3%
*	91510 FICA	95,878	102,230	105,620	107,994	2,374	2.2%
*	91520 S C RETIREMENT	89,070	91,540	104,230	114,045	9,815	9.4%
*	91540 GROUP INSURANCE	160,452	163,160	210,360	255,177	44,817	21.3%
*	91550 WORKMENS COMPENSATION	22,814	19,500	25,510	31,787	6,277	24.6%
<b>* 510 PERSONNEL SERVICES</b>		<b>1,670,565</b>	<b>1,712,770</b>	<b>1,826,330</b>	<b>1,920,683</b>	<b>94,353</b>	<b>5.2%</b>
<b>520 OPERATING EXPENSES</b>							
*	92004 DUES-PROFESSIONAL	4,905	6,750	6,750	6,750	-	0.0%
*	92010 PUBLICATIONS	1,887	1,740	1,740	1,740	-	0.0%
*	92204 SOFTWARE DEVELOPMENT	1,904	3,500	103,500	130,400	26,900	26.0%
*	92500 MILEAGE	-	200	200	200	-	0.0%
*	92528 TRAINING	12,014	12,000	16,000	16,000	-	0.0%
*	92604 UNIFORMS	1,108	1,000	1,000	1,000	-	0.0%
*	92610 SAFETY SHOES	284	800	800	800	-	0.0%
*	92700 OFFICE SUPPLIES & EXPENSE	12,745	12,660	12,660	12,660	-	0.0%
*	92704 COPIER EXPENSE	3,165	4,000	4,000	4,000	-	0.0%
	92710 PUBLIC ADS & NOTICES	-	-	-	-	-	-
*	92907 COMPUTER SUPPLIES	7,034	7,000	7,000	7,000	-	0.0%
*	93121 PRINTING	4,007	5,750	5,750	5,750	-	0.0%
	93302 CONTRACT SERVICES	22,979	-	-	-	-	-
*	93310 DP CONTRACTED SERVICES	56,198	54,000	54,000	56,500	2,500	4.6%
*	93500 VEHICLE MANPOWER/OVERHEA	9,480	7,860	9,490	8,936	(554)	-5.8%
*	93501 VEHICLE-PARTS	4,227	2,350	2,350	2,350	-	0.0%
*	93502 VEHICLE-FUEL, OIL, LUB	5,478	3,240	3,800	3,800	-	0.0%
*	93503 CAR WASHES	-	600	600	600	-	0.0%
*	93600 TELEPHONE/FAX	18,073	19,000	19,000	33,000	14,000	73.7%
*	94100 MAINTENANCE AGREEMENTS	2,806	2,810	6,730	10,540	3,810	56.6%
*	95002 BOARD MEETING EXPENSE	2,276	2,500	2,500	2,500	-	0.0%
<b>* 520 OPERATING EXPENSES</b>		<b>170,571</b>	<b>147,760</b>	<b>257,870</b>	<b>304,526</b>	<b>46,656</b>	<b>18.1%</b>
<b>530 CAPITAL OUTLAY</b>							
	99110 CHAIRS	-	-	1,050	-	-	-
	99113 SIDE CHAIRS	-	-	1,050	-	-	-
	99130 TABLES	-	-	150	-	-	-
*	99230 COPY & PRINTING EQUIP	-	-	-	3,600	3,600	-
*	99300 COMPUTER EQUIPMENT	407	-	-	10,200	10,200	-
*	99680 MISCELLANEOUS EQUIPMENT	-	-	500	500	-	0.0%
<b>* 530 CAPITAL OUTLAY</b>		<b>407</b>	<b>-</b>	<b>2,750</b>	<b>14,300</b>	<b>11,550</b>	<b>420.0%</b>
<b>* 09159 ASSESSOR</b>		<b>1,841,542</b>	<b>1,860,530</b>	<b>2,086,950</b>	<b>2,239,509</b>	<b>152,559</b>	<b>7.3%</b>