

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED OPERATING BUDGET**

# ASSESSOR'S OFFICE

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.

**Financial Information**

DEPT NUMBER: 1-9159	ASSESSOR'S OFFICE						
	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 BUDGET	FY 07/08 RECOMM	FY 07/08 ADOPTED	\$ INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
<b>EXPENDITURES</b>							
Personnel Services Expenditures	1,670,565	1,779,250	1,920,683	1,883,730	<b>1,953,970</b>	33,287	1.7%
Operating Expenditures	170,571	379,944	304,526	343,620	<b>343,620</b>	39,094	12.8%
Capital Expenditures	406	29,616	14,300	39,230	<b>39,230</b>	24,930	174.3%
Other Expenditures	0	0	0	0	<b>0</b>	0	0.0%
<b>EXPENDITURE TOTAL</b>	<b>\$1,841,542</b>	<b>\$2,188,810</b>	<b>\$2,239,509</b>	<b>\$2,266,580</b>	<b>\$2,336,820</b>	<b>\$97,311</b>	<b>4.3%</b>

**Personnel Information**

ASSESSOR'S OFFICE	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
County Assessor	32	1	1	1	1	1	0	Y
Appraisal/Reassessment Director	29	1	1	1	1	1	0	Y
Chief CAD Coordinator	26	1	1	1	1	1	0	Y
Chief Appraiser	23	1	1	1	1	1	0	Y
Chief Administrative Assistant	22	0	0	1	1	1	0	N
Commercial Appraiser	21	4	4	4	4	4	0	N
Mobile Home Division Supervisor	20	0	0	1	1	1	0	N
Senior Appraiser	19	3	3	2	2	2	0	N
Administrative Assistant	18	1	1	1	1	1	0	N
Office Operations Supervisor	18	1	1	1	1	1	0	N
GIS Cadastral Specialist	18	2	2	1	1	1	0	N
Senior GIS Cadastral	17	2	3	2	2	2	0	N
Appraiser	17	11	11	10	10	10	0	N
Mobile Home Agent	15	1	1	2	2	2	0	N
Administrative Secretary	14	1	1	1	1	1	0	N
Tax Clerk	14	5	5	9	9	9	0	N
GIS Cadastral	13	2	2	2	2	2	0	N
Office Assistant	10	0	0	1	1	1	0	N
<i>Other Positions</i>	<i>N/A</i>	5	5	0	0	0	0	N/A
<b>TOTAL, ASSESSOR'S OFFICE</b>		<b>42</b>	<b>43</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>0</b>	

*\*Includes any changes made during FY 06/07*

**FY 08 Budget Highlights & Initiatives**

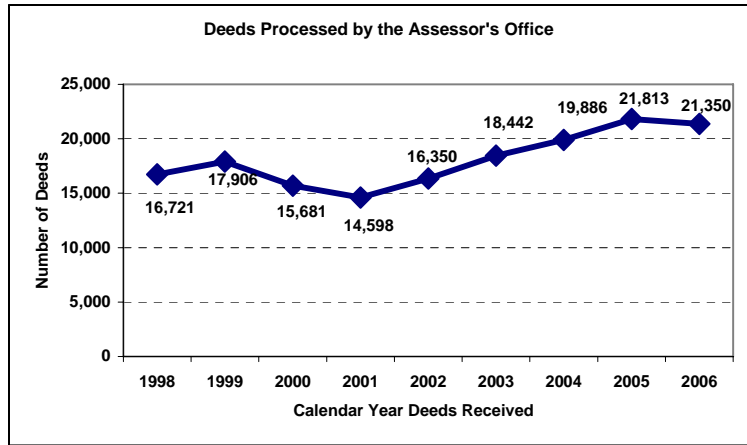
The Assessor's Office FY 08 Adopted Budget reflects the following changes and initiatives:

- Software development expenditures are reduced from \$130,400 to \$3,500 in FY 08, a decrease of \$126,900. The final payment of the Computer Aided Mass Appraisal (CAMA) system was made in FY 07, thus reducing this expenditure.

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(ASSESSOR'S OFFICE CONTINUED)

- Reappraisal costs are budgeted at \$150,000 which includes: Overtime (\$10,000); Printing of Change of Assessment notices (\$70,000); Postage for Change of Assessment notices (\$60,000); Publicity (\$4,000); and Supplies for appeals process (\$6,000). These costs will support the countywide reappraisal project of 153,000 parcels scheduled for publication and taxpayer notification in February 2008.
- Vehicle fuel, maintenance, and repairs are budgeted at \$16,000.
- Capital expenditures include: Office furniture and equipment (\$15,830); Computer and technology equipment (\$22,900); and Miscellaneous equipment (\$500).



**Departmental Functions**

Function or Division	Description	FY 08 Adopted
<b>Appraisal</b>	Data collection and valuation of new construction on an annual basis for real property tax purposes.	\$
<b>Mapping</b>	Annual maintenance of tax maps for real property tax purposes.	\$
<b>Operations and Support</b>	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.	
<b>Reappraisal</b>	Systematic review and valuation of the universe of real property under the Assessor's jurisdiction based on legislated and county ordinance directives.	\$
<b>TOTAL, ASSESSOR'S OFFICE</b>		<b>\$2,336,820</b>

**Vehicle and Capital Equipment Replacement**

Funding for vehicle and capital equipment replacement is accounted for in the General Fund Vehicle and Capital Equipment Replacement project in the Capital Projects Fund. Vehicles and capital equipment to be replaced are noted here for informational purposes only, and are not included in the department budget.

Equip. Number	Recommend Replacing With	Repl. Cost
863	Ford Focus or Similar	\$12,200