

# ASSESSOR'S OFFICE

The Spartanburg County Assessor's Office identifies maps, classifies, appraises and assesses residential, commercial, agricultural and vacant property in Spartanburg County for ad valorem taxation within the guidelines of the SC Code of Laws, SC Department of Revenue regulations and Spartanburg County Ordinances. Conducts informal hearings and participates in formal hearings with the Board of Assessment Appeals and Administrative Law Court. Provide annual real estate assessments to the County Auditor. Reappraise and reassess all property every five years in accordance with Section 12-43-217 of the SC Code of Laws.

| <b>DEPT NUMBER: 1-9159</b>      | <b>ASSESSOR'S OFFICE</b> |                      |                      |                      |                      |                       |
|---------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| <b>FUNDING SOURCE(S)</b>        | FY 2007/08<br>ACTUAL     | FY 2008/09<br>ACTUAL | FY 2009/10<br>ACTUAL | FY 2010/11<br>BUDGET | FY 2011/12<br>BUDGET | INC/DEC<br>FY 12 - 11 |
| General Fund                    | 2,444,602                | 2,930,033            | 2,161,593            | 2,234,923            | <b>2,026,403</b>     | (208,520)             |
| <b>EXPENDITURES</b>             |                          |                      |                      |                      |                      |                       |
| Personnel Services Expenditures | 2,057,441                | 2,360,500            | 2,071,750            | 2,147,623            | <b>1,954,323</b>     | (193,300)             |
| Operating Expenditures          | 347,274                  | 550,637              | 85,883               | 83,300               | <b>68,080</b>        | (15,220)              |
| Capital Outlay                  | 39,888                   | 18,896               | 3,960                | 4,000                | <b>4,000</b>         | 0                     |
| Other Expenditures              | 0                        | 0                    | 0                    | 0                    | <b>0</b>             | 0                     |
| <b>EXPENDITURE TOTAL</b>        | <b>\$2,444,602</b>       | <b>\$2,930,033</b>   | <b>\$2,161,593</b>   | <b>\$2,234,923</b>   | <b>\$2,026,403</b>   | <b>(\$208,520)</b>    |
| <b>AUTHORIZED PERSONNEL</b>     | 42                       | 42                   | 42                   | 42                   | <b>42</b>            | 0                     |

## FY 2011/12 Budget Highlights & Initiatives

- Personnel Services Expenditures are reduced from the prior fiscal year due to the removal of funding for frozen positions. Also included is a mandatory increase in the employer contribution to the SC Retirement System.
- Operating expenses are reduced from FY 2010/11 levels through across the board reductions in Office Supplies, Training, Mileage, and Uniforms. A reduction in computer supplies is also reflected due to the shift of expenditures related to ink and toner printer cartridges to the Information Technologies internal service fund.
- Capital Outlay Expenditures do not change from the prior fiscal year.

## Objectives:

- Responsible for preparation of the real estate tax roll for residential, commercial, agricultural and vacant properties located within the county
- Mass appraisal by systematic review and valuation of real property based on legislated and county ordinance directives
- Advice and coordination is provided to taxpayers and their agents on all types of property tax matters, as well as political subdivisions and their tax administrative offices, County Administration and Budget Management relating to their assessment and revenue projections

## Assessor's Office Continued

| Function or Division          | Description   | Percent of Budget |
|-------------------------------|---|-------------------|
| <b>Appraisal</b>              | Data Collection and valuation of new construction on an annual basis for real property tax purposes   | 41%               |
| <b>Mapping</b>                | Annual maintenance of tax maps for real property tax purposes   | 12%               |
| <b>Operations and Support</b> | Internal and external support for completing tasks, editing files, processing applications, data management, inventory maintenance, and the interdepartmental activities for production of annual assessments and managing of staff | 34%               |
| <b>Mobile Home Division</b>   | Permitting, registration, inspecting, addressing, enforcement and appraising of mobile homes  | 13%               |