

Assessment & Taxation

Mission Statement

To provide administration of the State property tax laws, including Appraisal, Assessment, Tax Collection and Mapping services to property taxpayers, county citizens and taxing districts so they can have confidence in the tax system, districts are funded to deliver their services, and all stakeholders receive the highest quality customer experience.



Proposed Budget Presentation
Fiscal Year 2026-2027

May 2026



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Assessment & Taxation (10)

Department Budget Summary by Fund

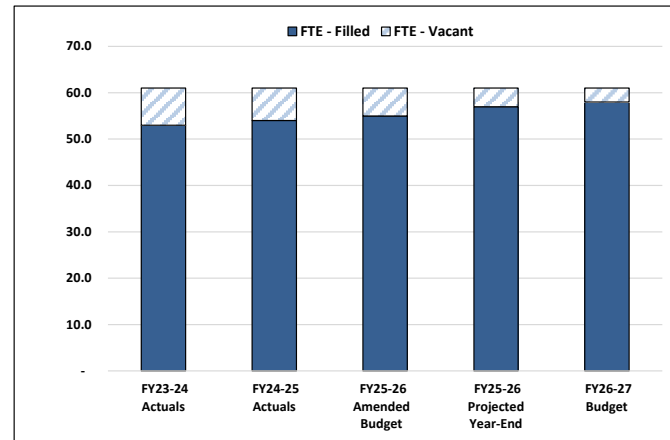
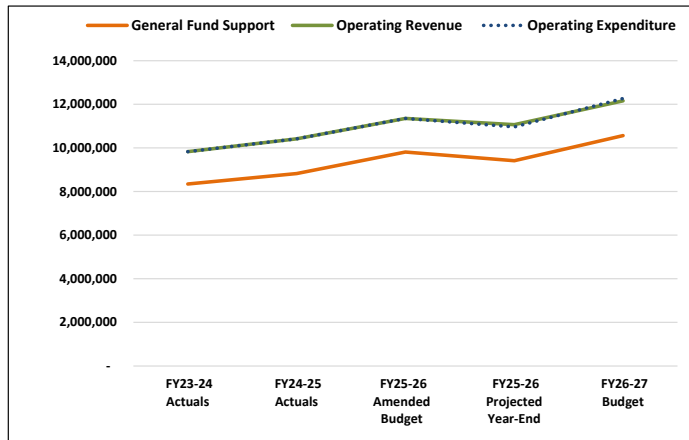
Line of Business	Program	FY26-27 General Fund (100)	FY26-27 Total Budget	FY26-27 General Fund Support in Budget*	% of Total	FY26-27 FTE **			
						Total	Filled	Vacant	
Administration	Office of the Assessor & Tax Collector	1,420,913	1,420,913	1,272,191	90%	2.0	2.0	-	
Property Tax Revenue & Records	Property Records & Customer Service	2,349,487	2,349,487	2,054,257	87%	14.5	12.5	2.0	
	Tax Certification, Collection, & Distribution	2,105,832	2,105,832	1,521,684	72%	11.5	11.5	-	
Valuation	Annual Property Valuation	3,365,218	3,365,218	3,006,508	89%	17.5	16.5	1.0	
	Value Adjustment	3,027,950	3,027,950	2,712,360	90%	15.5	15.5	-	
TOTAL		12,269,400	12,269,400	10,567,000	86%	61.0	58.0	3.0	
		<i>FY25-26 Budget (Amended)</i>	11,352,226	11,352,226	9,808,984	86%	61.0	55.0	6.0
		<i>\$ Increase (Decrease)</i>	917,174	917,174	758,016		0.0	3.0	(3.0)
		<i>% Increase (Decrease)</i>	8%	8%	8%		0%	5%	-50%

*General Fund Support is a subsidy, net of any other revenue received by the department.

** FY26-27 FTE: The figures align to each department's updated personnel counts.

**10-Assessment & Taxation / 100-General Fund
Summary of Revenue and Expense**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	<u>Budget to Budget:</u>	
						\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	108,000	108,000	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	1,193,442	1,287,642	1,280,000	1,310,000	1,242,000	(38,000)	-3%
Charges, Fees, License, Permits	11,924	1,227	2,500	650	2,400	(100)	-4%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	278,392	287,502	260,742	341,680	350,000	89,258	34%
Other Interfund Transfers	-	17,104	-	-	-	-	-
General Fund Support	8,346,987	8,828,583	9,808,984	9,418,941	10,567,000	758,016	8%
Operating Revenue	9,830,745	10,422,057	11,352,226	11,071,271	12,161,400	809,174	7%
Total Revenue	9,830,745	10,422,057	11,352,226	11,071,271	12,269,400	917,174	8%
Personnel Services	7,051,234	7,410,927	8,258,967	7,844,653	9,168,917	909,950	11%
Materials and Services	2,759,002	3,011,131	3,093,259	3,118,618	3,100,483	7,224	0%
Capital Outlay	20,537	-	-	-	-	-	-
Operating Expenditure	9,830,773	10,422,057	11,352,226	10,963,271	12,269,400	917,174	8%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	9,830,773	10,422,057	11,352,226	10,963,271	12,269,400	917,174	8%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	9,830,773	10,422,057	11,352,226	10,963,271	12,269,400	917,174	8%
Revenues Less Expenses	(28)	-	-	108,000	-	-	-
<u>Full Time Equivalent (FTE)</u>				<i>As Of 04/2026</i>			
FTE - Total	61.0	61.0	61.0	61.0	61.0	-	-
FTE - Filled	53.0	54.0	55.0	57.0	58.0	1.0	1.0
FTE - Vacant	8.0	7.0	6.0	4.0	3.0	(1.0)	(1.0)



FY26-27: Looking Ahead

FY26-27 Opportunities

- Core System Replacement Project
 - Enhanced technology
 - Process efficiencies
 - Added workflows
 - Reduce out of system work
 - Reduce paper
- A&T Funding: 2027 Legislative Session

FY26-27 Challenges

- Core System Replacement Project
 - Implementation while maintaining current service levels
 - Unknown impacts: staffing, customers, county partners
- Unfunded Mandates



Assessment & Taxation (10)

Department Budget Summary by Fund

Line of Business	Program	FY26-27 General Fund (100)	FY26-27 Total Budget	FY26-27 General Fund Support in Budget*	% of Total	FY26-27 FTE **			
						Total	Filled	Vacant	
Administration	Office of the Assessor & Tax Collector	1,420,913	1,420,913	1,272,191	90%	2.0	2.0	-	
Property Tax Revenue & Records	Property Records & Customer Service	2,349,487	2,349,487	2,054,257	87%	14.5	12.5	2.0	
	Tax Certification, Collection, & Distribution	2,105,832	2,105,832	1,521,684	72%	11.5	11.5	-	
Valuation	Annual Property Valuation	3,365,218	3,365,218	3,006,508	89%	17.5	16.5	1.0	
	Value Adjustment	3,027,950	3,027,950	2,712,360	90%	15.5	15.5	-	
TOTAL		12,269,400	12,269,400	10,567,000	86%	61.0	58.0	3.0	
		<i>FY25-26 Budget (Amended)</i>	11,352,226	11,352,226	9,808,984	86%	61.0	55.0	6.0
		<i>\$ Increase (Decrease)</i>	917,174	917,174	758,016		0.0	3.0	(3.0)
		<i>% Increase (Decrease)</i>	8%	8%	8%		0%	5%	-50%

*General Fund Support is a subsidy, net of any other revenue received by the department.

** FY26-27 FTE: The figures align to each department's updated personnel counts.



100101-Office of the Assessor & Tax Collector
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	108,000	108,000	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	35,641	38,606	39,715	42,951	40,722	1,007	3%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	17,104	-	-	-	-	-
General Fund Support	423,006	1,134,974	650,210	694,909	1,272,191	621,981	96%
Operating Revenue	458,647	1,190,684	689,925	737,860	1,312,913	622,988	90%
Total Revenue	458,647	1,190,684	689,925	737,860	1,420,913	730,988	106%
Personnel Services	359,604	388,765	400,945	280,705	478,441	77,496	19%
Materials and Services	79,369	821,830	288,980	349,155	942,472	653,492	226%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	438,973	1,210,595	689,925	629,860	1,420,913	730,988	106%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	438,973	1,210,595	689,925	629,860	1,420,913	730,988	106%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	438,973	1,210,595	689,925	629,860	1,420,913	730,988	106%
Revenues Less Expenses	19,674	(19,911)	-	108,000	-		

Notes:
None



1002-Property Tax Revenue & Records

100202-Property Records & Customer Service
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	349,932	373,959	287,931	311,393	295,230	7,299	3%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	32,174	27,962	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	1,762,449	1,583,797	1,865,625	2,060,636	2,054,257	188,632	10%
Operating Revenue	2,144,555	1,985,717	2,153,556	2,372,029	2,349,487	195,931	9%
Total Revenue	2,144,555	1,985,717	2,153,556	2,372,029	2,349,487	195,931	9%
Personnel Services	1,656,300	1,560,619	1,634,672	1,859,097	1,919,139	284,467	17%
Materials and Services	514,421	400,364	518,885	512,932	430,348	(88,537)	-17%
Capital Outlay	6,700	-	-	-	-	-	-
Operating Expense	2,177,421	1,960,984	2,153,556	2,372,029	2,349,487	195,931	9%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	2,177,421	1,960,984	2,153,556	2,372,029	2,349,487	195,931	9%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	2,177,421	1,960,984	2,153,556	2,372,029	2,349,487	195,931	9%
Revenues Less Expenses	(32,866)	24,734	-	-	-		

Notes:
None



100203-Tax Certification, Collection, & Distribution
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	213,847	231,638	228,359	246,967	234,148	5,789	3%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	61,240	62,199	260,742	341,680	350,000	89,258	34%
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	1,469,431	1,539,335	1,514,651	1,521,020	1,521,684	7,033	0%
Operating Revenue	1,744,518	1,833,172	2,003,752	2,109,667	2,105,832	102,080	5%
Total Revenue	1,744,518	1,833,172	2,003,752	2,109,667	2,105,832	102,080	5%
Personnel Services	1,276,837	1,239,117	1,359,910	1,476,422	1,512,063	152,153	11%
Materials and Services	573,976	602,609	643,842	633,245	593,769	(50,073)	-8%
Capital Outlay	13,837	-	-	-	-	-	-
Operating Expense	1,864,650	1,841,725	2,003,752	2,109,667	2,105,832	102,080	5%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	1,864,650	1,841,725	2,003,752	2,109,667	2,105,832	102,080	5%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	1,864,650	1,841,725	2,003,752	2,109,667	2,105,832	102,080	5%
Revenues Less Expenses	(120,131)	(8,553)	-	-	-		

Notes:
None



100302-Annual Property Valuation
BCC Priority Alignment: Public Trust in Good Government
Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	297,010	321,719	416,206	375,820	356,310	(59,896)	-14%
Charges, Fees, License, Permits, Fines	11,924	1,227	2,500	650	2,400	(100)	-4%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	2,498,782	2,465,691	3,073,824	2,869,622	3,006,508	(67,316)	-2%
Operating Revenue	2,807,717	2,788,637	3,492,530	3,246,092	3,365,218	(127,312)	-4%
Total Revenue	2,807,717	2,788,637	3,492,530	3,246,092	3,365,218	(127,312)	-4%
Personnel Services	1,855,133	2,146,053	2,481,594	2,241,773	2,759,103	277,510	11%
Materials and Services	987,350	763,619	1,010,936	1,004,319	606,115	(404,821)	-40%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	2,842,484	2,909,672	3,492,530	3,246,092	3,365,218	(127,311)	-4%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	2,842,484	2,909,672	3,492,530	3,246,092	3,365,218	(127,311)	-4%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	2,842,484	2,909,672	3,492,530	3,246,092	3,365,218	(127,311)	-4%
Revenues Less Expenses	(34,767)	(121,035)	-	-	-		

Notes:

None



100303-Value Adjustment
 BCC Priority Alignment: Public Trust in Good Government
 Program Budget Summary

Budget-to-Budget:

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Amended Budget	FY25-26 Projected Year-End	FY26-27 Budget	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	297,010	321,719	307,789	332,869	315,590	7,801	3%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-
All Other Revenue Resources	184,979	197,341	-	-	-	-	-
Other Interfund Transfers	-	-	-	-	-	-	-
General Fund Support	2,193,319	2,104,786	2,704,674	2,272,754	2,712,360	7,686	0%
Operating Revenue	2,675,308	2,623,847	3,012,463	2,605,623	3,027,950	15,487	1%
Total Revenue	2,675,308	2,623,847	3,012,463	2,605,623	3,027,950	15,487	1%
Personnel Services	1,903,359	2,076,373	2,381,847	1,986,656	2,500,171	118,324	5%
Materials and Services	603,886	422,709	630,616	618,967	527,779	(102,837)	-16%
Capital Outlay	-	-	-	-	-	-	-
Operating Expense	2,507,245	2,499,082	3,012,463	2,605,623	3,027,950	15,487	1%
Debt Service	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total Appropriated	2,507,245	2,499,082	3,012,463	2,605,623	3,027,950	15,487	1%
Reserve for Future Expenditures	-	-	-	-	-	-	-
Total Expense	2,507,245	2,499,082	3,012,463	2,605,623	3,027,950	15,487	1%
Revenues Less Expenses	168,063	124,765	-	-	-		

Notes:

None



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