



## Legislation Text

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### MEMORANDUM

**TO:** Honorable Board of Supervisors

**FROM:** Richard Ford, Assessor-Recorder  
Barbara Ringen, Treasurer-Tax Collector

**DATE:** March 7, 2017

**SUBJECT:** Request to Temporarily Modify Front Office Hours of Operation

#### EXECUTIVE SUMMARY:

The challenges facing the Assessor's and Treasure-Tax Collector's offices continue and will continue for the foreseeable future. We have had a difficult time recruiting and retaining employees. The Assessor's Office has recently received notice of a resignation of an appraiser and has been notified that we will lose another appraiser this summer. The Treasurer - Tax Collector's Office has the possibility of two retirements within the next year.

With constant turnover, the offices have come close to maxing out the production that can be achieved with the current staff. In order to remedy this issue in the short term, we are formally requesting the ability to change the hours of the Public Assessor/Recorder's and Treasurer - Tax Collector's Offices to Monday through Friday 9 AM to 12 PM and 1PM to 4PM of every week for the foreseeable future. This will help us attempt to get ahead of the learning curve as new employees are hired and deal with the current workload demands of the office. We will tell you personally that we do not like requesting reduced time to answer the citizen's concerns and questions regarding their property tax values and collection but we feel that there are not many other choices. The hope is to be able to reverse this request as soon as possible but we cannot at this time provide a timeline of the outlook on when this request might be reversed.

As background for the Assessor's office, the challenges facing the office have not changed, even with the progress the office has made in the last two plus years. The long term challenge will be to increase the experience of the staff to complete the requirements of the office. The ratio of overall parcels to staff, statewide is approximately 2,500 parcels per headcount, while our office currently has greater than 3,500 parcels per headcount. This ratio illustrates the reason the office has struggled, even with our improvements, to make headway on any additional backlog. To further

provide a reference, our appraiser staff has become one of the youngest appraisal staff in the state, based on experience. We will continue to experience the same challenges as long as our requirements from the state remain and our local capacity is challenged. Lastly, to give additional background, an appraiser is required to have a four year degree or four years working within the office as an appraiser aide. An appraiser aide cannot produce volume that will help our current parcel workload. An appraiser, starting at an Appraiser I, needs at least five years to be able to produce approximately 1,300 parcels per year. The office works approximately 23,000 parcels of the approximately 65,000 parcels in the County of Lake annually. Completing our yearly workload, with the current experience in our office and staffing level, is mathematically impossible.

Also, as background for the Treasurer - Tax Collector's Office, the average experience level of the office is approximately three years, which is also very young to comparable offices across the state. Much like the Assessor's Office, the knowledge is organic and has to be learned over many years in the office. There are not candidates available that are willing to relocate and outside experience helps but does not apply to the skillset needed to function. Our struggle to finish core work is illustrated by the struggle we have had trying to get a tax sale completed. Allowing the change in office hours would allow our office to better meet our many collection responsibilities for Transient Occupancy Tax, Unsecured Property Tax, and Delinquent Secured Tax. The inability to meet this collection responsibility has a direct impact affecting the cash available for the County of Lake to operate.

We realize that the budgetary constraint the county is facing is very challenging, yet approximately 55% of the general fund is funded by property tax and collection of the same. It is crucial to have a competent Assessor's and Treasurer - Tax Collector's offices with capacity to accomplish the yearly parcel work load, in order to have a financially viable county.

Thank you for your consideration to our request.

**FISCAL IMPACT:**      X   None       Budgeted       Non-Budgeted

Estimated Cost:

Amount Budgeted:

Additional Requested:

Annual Cost (if planned for future years):

**FISCAL IMPACT (Narrative):** None

**STAFFING IMPACT (if applicable):** None

**RECOMMENDED ACTION:** Approve request to Temporarily Modify Front Office Hours of Operation