

**City of Carson City
Agenda Report**

Date Submitted: 08/08/2014

Agenda Date Requested: 08/21/2014

Time Requested: 10 minutes

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the reclassification of the Assessor's Office Hourly Clerical position to a Management Assistant I using the monies forfeited to the General Fund from the Assessor's Technology Fund.

Staff Summary: The Assessor's Office currently has an hourly clerical position, however, due to staffing and workload constraints, the Assessor is seeking to reclassify the hourly clerical position to a Management Assistant I. An evaluation of the job responsibilities revealed an additional and greater need for full-time administrative support. (Dave Dawley, Assessor).

The salary range for the Management Assistant one (1) is \$29,719-\$41,992. The total salary including benefits is \$46,925 (employer paid) for 2014/15. The current hourly clerk is budgeted for \$14,546. The full time position will be funded with the monies forfeited to the General Fund from the Assessor's Technology Fund. This forfeiture was approved by the Board of Supervisors on June 19, 2014.

Type of Action Requested: (check one)
 Resolution Ordinance
 Formal Action/Motion Other (Specify) None

Does This Action Require A Business Impact Statement: Yes No

Recommended Board Action: I move to approve the reclassification of the Assessor's Office Hourly Clerical position to a Management Assistant I using the monies forfeited to the General Fund from the Assessor's Technology Fund.

Explanation for Recommended Board Action: This request was presented to and approved by Carson City's Internal Finance Committee on July 30, 2014. The new full-time administrative support position will be funded with the monies forfeited to the General Fund from the Assessor's Technology Fund. This forfeiture was approved by the Board of Supervisors on June 19, 2014.

Applicable Statue, Code, Policy, Rule or Regulation:

Fiscal Impact: Funded by forfeited funds from the Assessor's Tech Fund. Not fiscal impact for 2014/15.

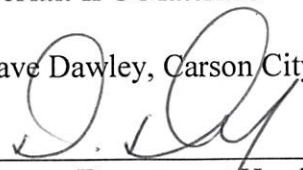
Explanation of Impact: 2% of personal property taxes already collected.

Funding Source: General fund

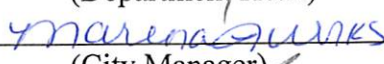
Alternatives: None

Supporting Material: IFC Materials


Prepared By: Dave Dawley, Carson City Assessor

Reviewed By: 
(Department Head)

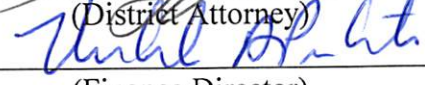
Date: 8/11/14


(City Manager)

Date: 8-12-14


(District Attorney)

Date: 8/12/14


(Finance Director)

Date: 8/12/14

Board Action Taken:

Motion: _____

- | | |
|----------|---------|
| 1) _____ | Aye/Nay |
| 2) _____ | _____ |
| | _____ |
| | _____ |
| | _____ |

(Vote Recorded By)

Management Assistant 1

The Carson City Assessor's Office is requesting approval to change the classification of our hourly clerical worker to a full time Management Assistant 1 (MA1) position.

Currently, the Assessor's Office has seven (7) full time employees (FTE) (including myself) and one (1) hourly clerical position broken down as Follows:

- 1.) There are three (3) FTE's who are appraisers for strictly real property who are responsible for the discovery and reappraisal of Carson City each year. These appraisers are responsible for revaluing all land, re-costing all improvements (approx. 20,000 parcels) and physically inspecting 20% of Carson City annually. In addition, they must prepare all valuation appeals and represent them at the County and State Boards of Equalization.
- 2.) One (1) Personal Property Appraiser (PPA) who is responsible for the discovery and taxation of approximately 2,400 mobile homes, 215 aircraft, 31 hangers and 3,000 commercial businesses. All businesses are required by law to report the furniture and fixtures located within their business. Each item is then input into the computer system where they are depreciated and billed. Some companies such as Lowe's and Home Depot have close to 500 individual items that need to be entered. The Personal Property Appraiser is responsible for posting and selling delinquent mobile homes each year. One of the duties of the PPA is to conduct random audits of businesses to make sure that all equipment is being reported. Unfortunately, due to the staffing issues, she has been unable to complete this. The addition of a full time MA1 would alleviate this issue.
- 3.) One (1) GIS Analyst for drafting our parcel maps. Our GIS Analyst is responsible for the creation and maintenance of the maps in Carson City and Lander County. He also assists the Hourly Clerk with the scanning of the Personal Property declaration, Ownership Occupancy Cards, and Rental Affidavits. The addition of an MA1 position would allow the GIS Analyst to concentrate more on the map production and less on the scanning.
- 4.) One (1) Chief Deputy who is responsible for the review of all appraisals, deed transfers, the creation of reports for City and State Departments and the general supervision of the front office staff.
- 5.) Assessor. I am responsible for the office. In addition to the management of the office, I also assist the Real Property Appraisers with the inputting of data of parcels in the reappraisal areas. I do this from the beginning of March to the end of July. From the end of July, I assist the Personal Property Appraiser with the inputting of the personal property declarations. The addition of an MA1 position would allow me to get back to the management position for which I was elected. It would also allow for the proper checks and balance that are required to maintain transparency in Government.

We have used our technology fund to create programs and purchase software that will assist with our duties, however, much of the work must be done by hand, which is very time consuming.

DUTIES

In 2009, the Assessor's Office went through a change of staff as we lost a Personal Property (PP) Appraiser when she was hired by the Department of Health and Human Services. At that time, I was given permission to replace my Appraiser with a Property Appraiser Tech Trainee. However, I was not given permission to rehire a clerical or data entry person and that position just went away.

The person we lost in 2009 was responsible for the administration of our personal exemption program, the verification of Owner Occupancy of all residential structures, the verification of rental information for the property tax cap, scanning, payroll, accounts payable, purchasing and general office functions. All those duties were divided amongst the appraisers and clerical worker. The hourly employee is now responsible for the personal exemption program, the ownership occupancy cards, rental affidavits, scanning and answering the phone and assisting at the counter. The personal property appraiser is doing the accounts payable if a check must be issued. The Chief Appraiser is doing the purchasing, and I am doing the payroll, balancing the money drawer, accounts payable and general office function. I also answer the phones and I am the first to assist customers at the counter when the hourly employee is not here. If approved, the MA1 would answer the phones, assist customers at the counter, do payroll, balance the money drawer, doing the purchasing, and accounts payable/ P-Cards in addition to her regular duties of maintaining personal exemption program, the ownership occupancy cards, rental affidavits, and scanning.

Recently, the Finance department implemented a new system called a "PI module". This system requires that there be someone to "requisition" a payment and someone to "approve" the payment. In this case, my personal property appraiser is the requisitioner and I am the approver. If she is gone, there is no one else in this department who can requisition a payment. My Chief Deputy Assessor is an approver so that if I am not here, she can approve it, but she cannot be able to requisition and approve it. Ideally, the MA1 would be the primary person to pay all bills, whether by check or through the Bank of America P-Card program.

In addition, when I (Dave) balance our money draw, I have to have one of my employees approve my work. This seems to be a backwards check and balance system. This backward checks and balance would be reversed as the MA1 would balance the money drawer and I would approve it.

Staffing issues

Currently there are four (4) certified appraisers that need to take continuing education hours to maintain their certifications, and two (2) appraisers who need to take education hours to get there certifications. These classes are only offered a few times a year in Nevada. When they are offered, most of the appraisers attend these classes leaving the office short staffed. Because the office is short staffed, the hourly clerk must work more hours to cover the office. By doing this, there are limitations of the number of hours she can work in June before going over the 1039 maximum hours which she is allowed to work later in the year. June is one of our busiest months as we need to add all the new construction to the tax rolls and get the tax roll to the Treasurer for billing of the tax bills.

FINANCIAL

The Assessor's Office recently had two (2) appraiser's retire who were topped out as far at the salary they were making. We replaced those two (2) appraiser's with appraiser's at the lower end of the pay scale. There by lower salaries saved the general fund approximately \$20,000.

Additionally, the Assessor has a Technology Fund, which may be used to enhance technology, however, any funds that are not dedicated to technology may be transferred back to the General Fund. The Assessor's Office has transferred funds back to the General Fund twice. In 2010, \$80,821.98 was deposited into the General fund, and in 2014, \$60,000 was deposited to the General Fund.

CONCLUSION

As you can see, there is a definite need for a full time position. The position is currently budgeted at \$14,546. If approved, the total cost to the city would be an increase of approx. \$33,500.00 for 2014/15.

Employer	Base Pay	2080
	14.2882	29,719.46
Medicare	1.45%	430.93
Retirement	25.75%	7,652.76
Workers Comp	1.55%	460.65
Insurance	\$6,766.80	6,766.80
Insurance Overhead	\$1,894.70	1,894.70
		46,925.30

Employee/Employer		
	16.3096	\$33,923.97
Medicare	1.45%	\$491.90
Retirement	13.25%	\$4,494.93
Workers Comp	1.55%	\$525.82
Insurance	6766.8	\$6,766.80
Insurance Overhead	1894.7	\$1,894.70
		\$48,098.11

Current Salary **\$14,546.00**

Difference

Employer **\$32,379.30**

Employee/Employer **\$33,552.11**