
Property Appraisal Division Finance Department

Anchorage: Performance. Value. Results.

Mission

Provide a fair and equitable basis for taxation in the Municipality of Anchorage in conformance with State law and professional standards.

Core Services

- **Valuation** - Annually assess all real and personal property in the Municipality of Anchorage.
- **Appeal Response** - Timely response to all appeals of property assessments.
- **Data Collection** - Ensure that all real and personal property descriptions, ownership records and taxability status are accurate.
- **Public Education** - Provide taxpayer and community education on issues related to assessment practices.

Accomplishment Goals

- Timely Annual Assessment of all taxable property.
- Completion of annual assessment appeals.
- Improve Property Appraisal assessment functions to ensure accurate data collection for property records.
- Advance public education about assessment issues.

Performance Measures

Progress in achieving goals shall be measured by:

Measure #1: Valuation - Meeting or exceeding State Assessor benchmark standards for valuation and inspection of property.
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Sales Ratio (Assessed Value/ Sales Price – Benchmark Standard over 90%)

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
95.4%	94.1%	94.1%	94%	95.2%	95%	96%

Measure #2: Number of properties inspected per year

Year	Percentage of total required inspections completed
2007	54% of target
2008	62% of target
2009	102% of target
2010	118% of target
2011	116% of target
2012	108% of target
2013	81% of target (in progress-completion to be 12/31/13)

Measure #3: Appeal Response – Substantive completion of annual property assessment appeals process by June 1st of the tax year.

Number of Appeals Completed by June 1st

Year	Appeals Filed	Appeals Completed by June 1st	Percentage Complete
2008	825	821	99.51%
2009	1,058	1,040	98.00%
2010	716	710	99.16%
2011	627	625	99.68%
2012	551	551	100%
2013	416	416	100%

Performance Measure Methodology Sheet
Property Appraisal Division
Finance Department

Measure #1: Valuation - Meeting or exceeding State Assessor benchmark standards for valuation and inspection of property.
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Type

Effectiveness

Accomplishment Goal Supported

Meet or exceed the State Assessors benchmark standards for ratio studies for assessment practices.

Definition

There are measurements of assessment level and uniformity. The State Assessor and the International Association of Assessing Officers promulgate the statistical measures for assessment levels and uniformity standards. The level of assessment should be between 90% and 110%. Property Appraisal's target is 93%.

Data Collection Method

The calculation is performed by analyzing the sales data, selected samples, compilations of data and computing statistical results for all assessed values and reported sales in the Municipality of Anchorage.

Frequency

The measure will be performed each year.

Measured By

The Deputy Assessor and Deputy Director will produce and review the ratio study results to create an annual report to the Assessor prior to sending the annual report information to the State Assessor. The final validation of the ratios will be reviewed by the State Assessor to ensure that the Municipality of Anchorage passes the annual review of assessment data.

Reporting

The Assessor will send the final annual report to the State Assessor.

Used By

The Assessor will use this report to confirm that the information to be printed on the annual assessment notice is in compliance with the State Assessor and IAAO guidelines for professional assessment standards.

Performance Measure Methodology Sheet
Property Appraisal Division
Finance Department

Measure #2: Number of properties inspected per year
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Type

Efficiency

Accomplishment Goal Supported

Meet or exceed the State Assessors benchmark standards for property inspections per year.

Definition

Effective use of municipal resources to meet or exceed the State Assessor's benchmark standards to inspect properties annually. The Property Appraisal division must ensure that all elements of the assessment function are efficiently deployed to achieve a pass certification by the State Assessor. Review of the staffing allocation and time spent at each task is critical to ensure that effective resource management is achieved.

Data Collection Method

The number of property inspections required per year is calculated by dividing the total number of parcels in the Municipality Of Anchorage by 1/6th. The total staff hours allocated to property inspection will be reviewed on an annual basis through the collection of assignments made by supervisors. Payroll data will be used to examine the hours spent by each employee as well as an allocation of hourly costs by tasks.

Frequency

The measure will be performed once per year.

Measured By

The Assessor, Deputy Assessor, Deputy Director and Supervisors will review the staff allocations to tasks in relation to hours available and cost by tasks.

Reporting

The division deputies will compile division reports for the Assessor for review and adjustment. Adjustments to annual work plans will be distributed to Supervisors and staff once validated.

Used By

The Assessor will use these report to confirm staffing levels required for division budgetary decisions, work planning and quality control. The Assessor will review the results with the CFO to confirm that the Finance Department goals are achieved.

Performance Measure Methodology Sheet
Property Appraisal Division
Finance Department

Measure #3: Appeals Response – Substantive completion of annual property assessment appeals process by June 1st of the tax year.
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Type

Effectiveness

Accomplishment Goal Supported

Substantively complete the annual property appeals process by June 1st of the tax year.

Definition

The 2003 ruling by the Superior Court did not define “substantive completion” of the property appeals process by June 1st of the tax year. The Property Appraisal division established an internal benchmark of 90% completion of all appeals filed in a tax year to measure the progress of division work. The term “completion” indicates that the filed appeal has been resolved by a withdrawal of the appeal by the tax payer or a determination by the Board of Equalization.

Data Collection Method

The calculation to determine substantive completion is calculated by dividing the total number of appeals filed before June 1st by the total number of appeals completed by either withdrawal or determination by the Board of Equalization.

Frequency

The measure will be performed by July 30 each year.

Measured By

The Deputy Assessor and Deputy Director will confirm the total number of appeals and completed by the division and create an annual report to the Assessor.

Reporting

The Assessor will send the final summary of appeal results to the CFO and Chair of the Board of Equalization.

Used By

The Assessor will use this report to confirm that the division is in compliance to the internal benchmark of 80% annually.