
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.

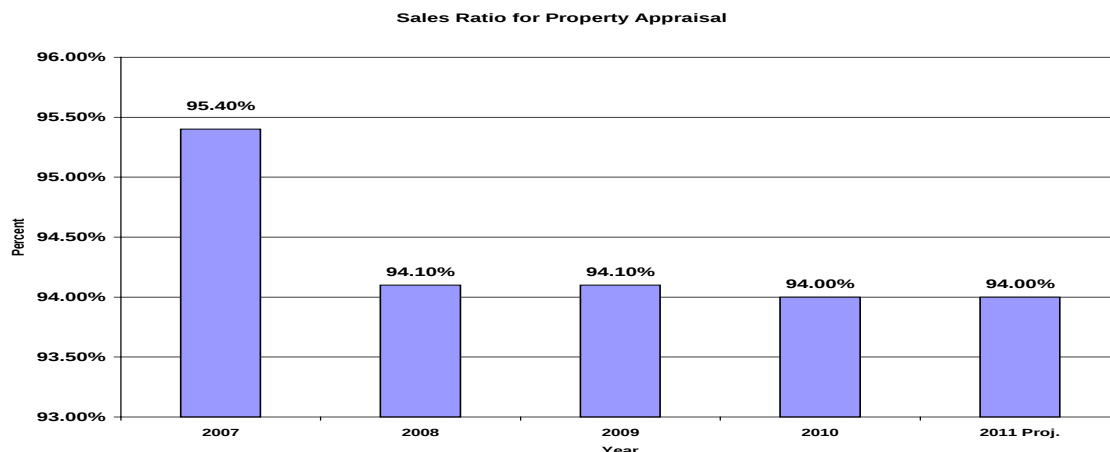
Performance Measures

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 Projected
95.4%	94.1%	94.1%	94%	94%



Measure #2: Cost per property inspection per year

	Total required inspections	Total staff cost for inspection	Total Cost per inspection
2007	15,755	\$ 1,848,000	\$216
2008	15,883	\$ 1,749,000	\$177
2009	15,968	\$ 1,478,184	\$91
2010	15,983	\$ 1,452,097	\$93

Measure #3: Number of properties inspected per year

	Total number of parcels in MOA	Required number of parcels to inspect	Total Inspected	Percentage of total required inspections completed
2007	94,474	15,755	8,550	54% of target
2008	95,650	15,883	9,866	62% of target
2009	95,878	15,968	16,277	102% of target
2010	95,903	15,983	18,909	118% of target
2011 Projected	96,073	16,012		

Measure #4: 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			

Measure #5: Cost per appeal.

	Number of Appeals Filed	Cost Per Appeal
2008	825	\$2,120
2008	1,058	\$1,397
2010	716	\$2,120

Measure #6: Ownership Record Maintenance**Number of transactions per year**

	Ownership Changes	Address Changes	Plats	Total Transactions
2007	45,850	21,425	193	67,468
2008	41,200	20,610	152	61,962
2009	39,151	19,006	111	58,268
2010	38,133	18,915	301	57,349

Measure #7: Accuracy of Data Collection**Percentage of total data collection within 5% accuracy rate**

Year	Accuracy of Data – Error Rate
2008	< 5%
2009	<4%
2010	<4%
2011 - projected	<3%

Measure #8: Cost of data collection per year

	Number of Parcels in the MOA	Cost of Data Collection per parcel
2007	94,474	\$ 20
2008	95,650	\$ 18
2009	95,878	\$ 15
2010	95,903	\$ 15

Measure #9: Public Education – Annual conduct public education events.**Number of Training Events (Benchmark Standard over 5 per year)**

2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011-Projeccted
7	6	6	8	6

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: Cost per property inspection per year.

Type

Efficiency

Accomplishment Goal Supported

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

Definition

Effectively use 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 Chief Fiscal Officer to confirm that the Finance Department goals are achieved.

Performance Measure Methodology Sheet
Property Appraisal Division
Finance Department

Measure #3: Number of properties inspected per year
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Type

Efficiency

Accomplishment Goal Supported

Meet or exceed the State Assessor's benchmark standards for property inspections per year.

Definition

Effectively use 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

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Frequency

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Measured By

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Performance Measure Methodology Sheet
Property Appraisal Division
Finance Department

Measure #4: 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 Chief Fiscal Officer 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.

Performance Measure Methodology Sheet
Property Appraisal Division
Finance Department

Measure #5: Cost of Appeal per 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 Chief Fiscal Officer 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.

Performance Measure Methodology Sheet
Property Appraisal Division
Finance Department

Measure #6: Ownership Record Maintenance

Type

Efficiency

Accomplishment Goal Supported

The division is the principal data repository of all property ownership records in the Municipality of Anchorage. This measure will measure the annual number of transactions received by the division to provide a basis of the efficiency, accuracy and cost of this function.

Definition

Ensure all ownership records are accurately maintained within division data bases for numerous internal and external stakeholders. Ownership information of property is vital to the valuation and taxation processes for all municipal agencies accessing the division data bases.

Data Collection Method

The number transactions will include; the number of ownership changes as recorded with the State of Alaska recorder's office, the number of address changes as received from taxpayers or via US Postal service and the number of property plat changes will be included in the annual transaction total.

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 Chief Fiscal Officer to confirm that the Finance Department goals are achieved.

Performance Measure Methodology Sheet
Property Appraisal Division
Finance Department

Measure #7: Accuracy of Data Collection.

Type

Effectiveness

Accomplishment Goal Supported

Ensure that all real and personal property records are accurate.

Definition

Data collection includes the collection of property information including; property identification, property ownership, taxable status, market data of all property in the Municipality of Anchorage and the physical description of each property.

Data Collection Method

The specific data to be collected for each data collection function will be determined by the Assessor annually.

Frequency

The measure will be performed each year.

Measured By

The Deputy Assessor and deputy director will produce and review the specific data required for the review to create an annual report to the Assessor.

Reporting

The Assessor will send the summary of data collection results to the Chief Fiscal Officer.

Used By

The Assessor will use the results of this review to ensure that data collection result in accurate property records.

Performance Measure Methodology Sheet
Property Appraisal Division
Finance Department

Measure #8: Cost of data collection per year.
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Type

Efficiency

Definition

Data collection includes the collection of property information including; property identification, property ownership, taxable status, market data of all property in the Municipality of Anchorage and the physical description of each property.

Data Collection Method

The specific data to be collected for each data collection function will be determined by the Assessor annually.

Frequency

The measure will be performed each year.

Measured By

The Deputy Assessor and deputy director will produce and review the specific data required for the review to create an annual report to the Assessor.

Reporting

The Assessor will send the summary of data collection results to the Chief Fiscal Officer.

Used By

The Assessor will use the results of this review to ensure that data collection result in accurate property records.

Performance Measure Methodology Sheet
Property Appraisal Division
Finance Department

Measure #9: Training events conducted by the division for the public

Type

Effectiveness

Accomplishment Goal Supported

Increase public understanding of the understanding of the property tax system.

Definition

Any meeting with a group of citizens to explain and inform the public about the property tax system is counted toward this goal.

Data Collection Method

The staff hours allocated to public education will be reviewed on an annual basis through the collection of tax payer contacts and the assignments made by supervisors for administrative and appraisal functions. 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 by January 1.

Measured By

The Assessor, Deputy Assessor, Deputy Director and supervisors will review the tax payer contact data and staff allocations to tasks in relation to hours available and hours spent 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 Chief Fiscal Officer to confirm that the Finance Department goals are achieved