

# Assembly Workshop on the Computer Assisted Mass Appraisal (CAMA) System Upgrade Project

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# Today's Agenda

- Update on the CAMA Upgrade project
- Proposed Municipal Code Changes
- AM 395-2020 for Software Maintenance



# What is CAMA?

- Computer-Assisted Mass Appraisal (CAMA)
- Supports: Property Appraisal & Tax Billing
- 30 year-old technology
  - Runs on a mainframe
  - Difficult to find technical support for old system
  - No longer supported by the vendor
  - Any system change is a HUGE effort

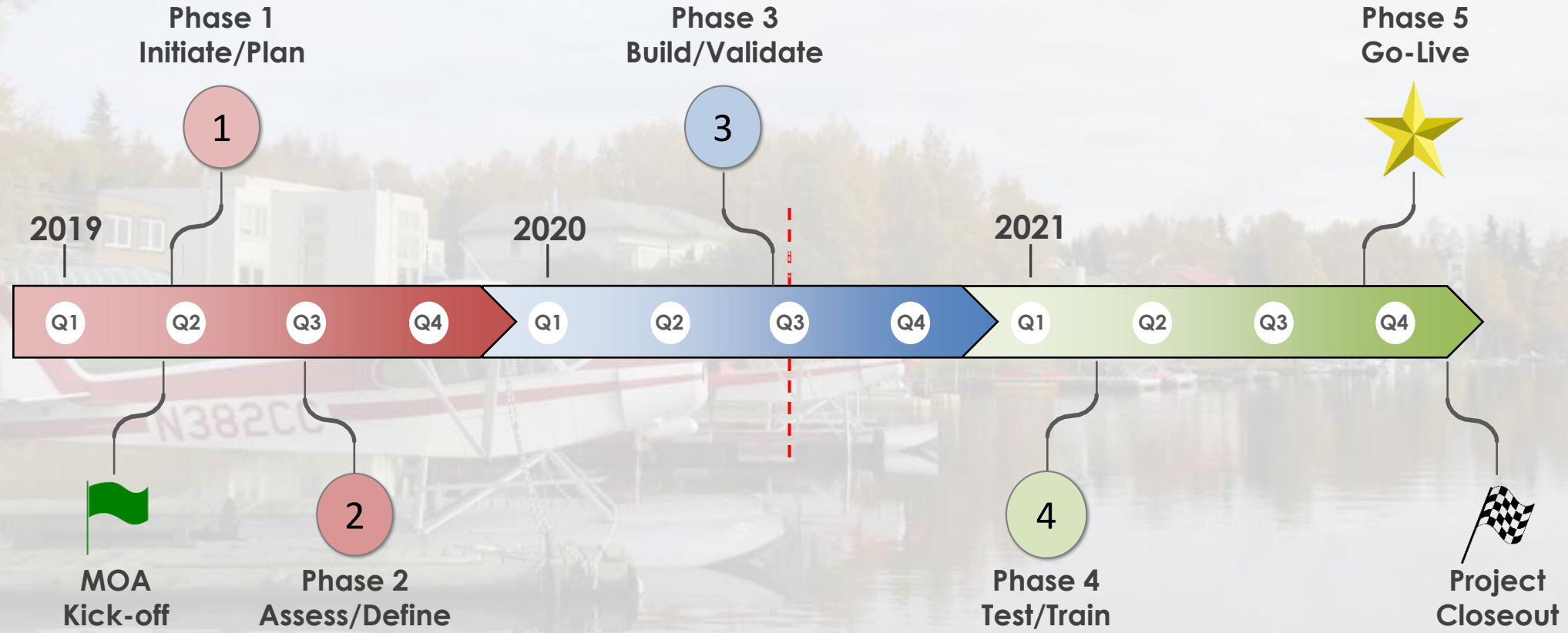


# CAMA Upgrade Project Overview

- Using the software vendor to perform the upgrade – Tyler Technologies
- Installing and configuring the latest version of the software – “iasWorld”
- Move off of mainframe and will run on a Microsoft Server
- Upgrade is following an “off the shelf” philosophy – changing business process and not customizing code
- Will allow future code changes to be quickly implemented
- Current Go-live estimate: Q3 2021



# CAMA Upgrade Project Timeline



# CAMA Upgrade Project Capital Budget

- Capital budget: \$7.173m (AR 2017-335)

Category	2017 Estimate	Current Estimate	Change
System License	\$1.257m	\$1.193m	\$64k
Tyler Services	\$2.279m	\$2.456m	\$177k
Professional Services	\$2.386m	\$973k	\$1.4m
MOA Labor	\$1.211m	\$620k	\$591k
Misc. Hardware	\$40k	\$131k	\$91k
Total	\$7.173m	\$5.373m	\$1.8m



# Ordinance Changes

Overall Objective for Ordinance Change: Taxpayer equity, government efficiency, and process improvement for new CAMA system



**Mobile Homes**



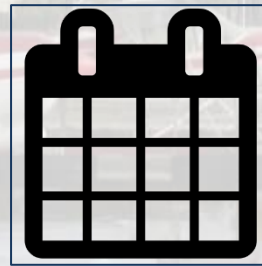
**Aircraft**



**\$20k Business Exemption**



**Business Property Assessment Returns**



**Property Tax Due Date**



**Property Tax Refunds**



# Mobile Homes



Proposed Change: exempt all privately owned mobile homes under AMC 12.15

## Current

All mobile homes are assessed at full and true value, ~3% of Personal Property tax roll



## Proposed

- Exempt all privately owned mobile homes
- Continue to assess mobile homes owned by business

## Benefit:

- Provides similar dollar tax savings as most single-family homes with a residential exemption
- Increased assessment and tax collection efficiency





# Aircraft



Proposed Change: tax non-regular scheduled business aircraft to pay a tax based on the weight of the plane under 12.08

## Current

- Non-Regular schedule aircraft pay a registration tax: \$75 for single engine, \$125 for two or more.
- This includes personal owned aircraft



## Proposed

- Non-regular scheduled business aircraft pay a tax based on weight
- This would not include personal owned aircraft

## Benefit:

- Personal owned aircraft would be treated like other personal property such as boats or snow machines, i.e. not taxed
- This would bring businesses with aircraft closer to equity with other businesses



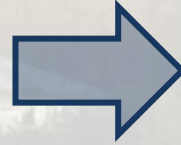
# Personal Property Business Exemption



Proposed Change: Increase the personal property business exemption to \$50,000

## Current

- The first \$20,000 of business property is exempt



## Proposed

- The first \$50,000 of business property is exempt

## Benefit:

- In 2008, the residential exemption increased from 10% up to \$20,000 to 20% up to \$50,000. This change would bring the personal property business exemption commensurate with the residential exemption
- Further extends tax relief to all businesses



# Business Property Assessment Returns (BPAR)



Proposed Change: Add a penalty for personal property business non-filers

## Current

- 10% penalty for late filing
- 10% penalty for non-filer



## Proposed

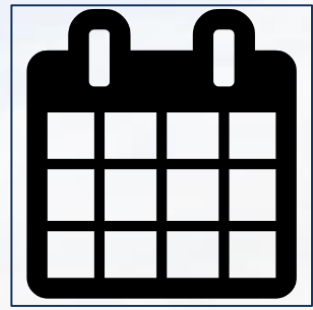
- 10% penalty for late filing
- 20% penalty for non-filer

## Benefit:

- Increased efficiency for staff as non-filer estimates are labor intensive
- Increasing penalty for non-filers provides differentiation with late filers



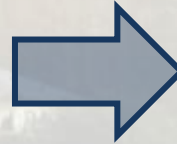
# Property Tax Due Date



Proposed Change: Change the real property tax due date to the end of the month AMC  
12.15.060

## Current

- Real property 1<sup>st</sup> and 2<sup>nd</sup> half due dates are on June 15<sup>th</sup> and August 15<sup>th</sup>
- Accrual of interest is charged mid-month for real property during summer months and at month-end for all other billing cycles



## Proposed

- Real property 1<sup>st</sup> and 2<sup>nd</sup> half due dates cited each year in an Assembly Resolution would change to month-end due dates (i.e., June 30 and August 31)
- Accrual of interest charged would then be charged on the first day of the month following the due date, for all billing cycles

## Benefit:

- Provides additional time for real property owners to pay taxes
- This would make interest calculation the same for real property and personal property and reduce confusion by eliminating differences in billing / interest accrual cycles.



# Property Tax Refunds



Proposed Change: Allow taxpayers to transfer money between accounts

## Current

- Restrictions on transfer of excess property taxes paid on one parcel to a related parcel



## Proposed

- Allow transfers of overpayment on one parcel to one or more parcels having an unpaid balance, if same owner is identified for all such parcels

## Benefit:

- Improves accuracy and timeliness of property tax billing account information
- Reduces volume of refund processing for property tax accounts
- Increases staff efficiency and save personnel and operation costs



# Software Maintenance

- AM 395-2020 on Tuesday's agenda
- What is it?
  - Operating Expense for Software Maintenance
  - Sole source purchase Tyler Technologies
  - Tyler Technologies is original author

Year	Cost*
Base Year	\$231,760
Option Year 1	\$243,348
Option Year 2	\$255,515
Option Year 3	\$268,291
Option Year 4	\$281,706
<b>Total Not To Exceed</b>	<b>\$1,280,620</b>

\*Maximum annual increase of 5%

2018 Contract		
<b>Tyler Software License</b>		<b>\$1,193,685</b>
	iasWorld CAMA	
	iasWorld Tax	
	iasWorld Inquiry and Appeals	
	iasWorld Personal Property	
	iasWorld Delinquent Tax	
	iasWorld Field Mobile	
	iasWorld Public Access	
	iasWorld SmartFile	
	Tyler Cashiering	
<b>Implementation Services</b>		<b>\$2,456,315</b>
	Project Management Services	\$418,165
	Initiate & Plan	\$40,330
	Installation	\$25,245
	Assess & Define	\$335,480
	Buld & Validate	\$754,830
	Reports & Forms	\$48,865
	Conversion Services	\$120,805
	Configuration & Customization	\$105,640
	Training & Documentation	\$67,070
	Cutover/Go-Live Support	\$93,185
	Testing	\$67,070
	iasWorld Field Mobile	\$68,000
	iasWorld Public Access	\$64,825
	iasWorld SmartFile	\$94,585
	Modification Development	\$240,000
	Tyler Cashiering	\$69,020
	Professional Services Discount	(\$156,800)
<b>Total Tyler Up-Front</b>		<b>\$3,650,000</b>
<b>Ongoing Maintenance</b>		
	iasWorld	\$231,760



# Current CAMA Operating Costs—OIT Budget

- OIT spends \$750k/year operating supporting mainframe
- Continue to spend \$750k through 2021
- 2022, OIT plans to retire the mainframe.
- \$750k Less the \$231k annual maintenance cost, expect an operational savings of \$500k to start in 2022

