

MEMORANDUM

DATE: March 4, 2008
TO: Town Council & Manager Nathan Poore
FROM: Anne Gregory, Assessor
RE: Additional Revaluation Costs

I am requesting additional funds in the amount of \$30,000 to cover unexpected revaluation costs as follows:

- ✓ 25 *additional* days for Diana Calder, the field appraiser and residential revaluation consultant. Since 2000, 70 days/yr has been budgeted.
- ✓ 35 *additional* days for temporary administrative assistance; 33 days were budgeted to begin April '08; actual start was 11/07.
- ✓ 12 days for revaluation appraiser not included in budget. Appraiser to data collect additions, barns, garages, decks, pools and pre-sketch 55 new buildings.

Nearly 86% of the Assessing budget represents labor costs (63% for Assessor, Asst & portion of Receptionist and 23% for annual site inspections, revaluation & temporary assistance). My request is for additional staff support due to:

- ✓ Decision to implement table driven depreciation schedule. This decision will save time during future revaluations as less time will be spent on the field review phase. In addition, this will allow for increased analysis to test accuracy of depreciation schedule on various building types. While programming the schedule was fairly easy, processing is labor intensive. Each building is reviewed with decisions made effective age, quality of maintenance and permitting history. Diana can process 200/day and assistant can data enter 200/day; 4,000 buildings X 200/day = 20 additional days for Diana Calder not budgeted for.
- ✓ Unanticipated requests for service, new projects and mandates. My time spent on other tasks translates to less time for revaluation work. The less time I devote to the revaluation means more time is required of the consultants. During the past year, I have spent considerable time on:
 - The website committee; attending training, compiling content for assessing pages and developing the department's web pages and links.
 - Researching & preparing data for Ombudsman's paper street project & tax acquired properties.
 - IBM's personal property declaration of \$1.7M to Falmouth for equipment in Lewiston.
 - Developing process with Planning/Codes regarding illegal lot issues.
 - Preparing data for FEMA and CENSUS projects.
 - Attending State's informational and VISION training sessions regarding new State BETE law.
 - Attending meetings and reviewing exemption laws with town attorney for UMF/Davis property.
- ✓ We underestimated the time needed for administrative duties.

TOWN OF FALMOUTH
MARCH 2008
ASSESSOR'S SUPPLEMENTAL BUDGET REQUEST FOR ADDITIONAL REVALUATION COSTS

	Budget		Projected Actual		Variance
<u>Line #5490 Other Professional Services</u>					
G & K (Personal Property)	\$	2,000	\$	-	\$ 2,000
Diana Calder (Residential)	\$	38,500 (70 days)	\$	52,250 (95 days)	\$ (13,750)
Steve Traub (Commercial)	\$	10,000 50 %	\$	18,000 100%	\$ (8,000)
Temps (2 days/wk to 4/30; 3 days/wk to 6/30)	\$	5,000 33 days	\$	10,200 68 days	\$ (5,200)
Revaluation Appraiser 12 days @ \$400/day	\$	-	\$	4,800	\$ (4,800)
TOTAL #5490 Other Professional Services	\$	55,500	\$	85,250	\$ (29,750)