

# PVA TASK FORCE LEGISLATIVE COMMITTEE

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Boone County PVA



sauce, 24/7  
@AnthonySosby

"Where are you from"

"Northern Kentucky"

"Where in NKY"

"Burlington"

"Ohh ok what's that by"

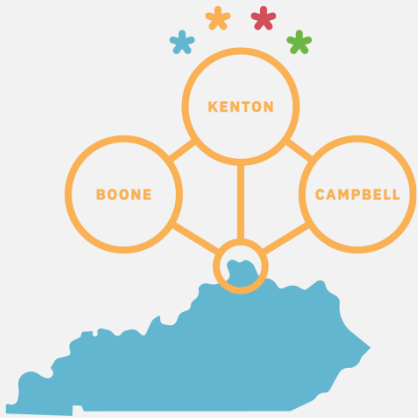
"Union, Rabbit Hash, Hebron"

"Um where?"

"Florence.. I'm from Florence. I live in the Florence Mall. I am the Florence y'all water tower"

5/29/18, 3:28 PM





## NORTHERN KENTUCKY COMPARISON

	Boone	Kenton	Campbell
Population	131,533	166,051	93,152
Parcels	47,955	64,894	41,529
2019 Assessment*	\$12,070,420,715	\$10,950,656,375	\$6,070,202,821
State Funded Staff	10.5	14	10.5
2019 Local Rcpts	\$347,500	\$620,000	\$409,630

# STAFFING ISSUES

NEWS



## **Boone boom: Times are good for county, with new and growing companies adding jobs, tax base**

County has added jobs for 22 consecutive quarters



- Boone County is allotted 10.5 State Funded Positions
  - Due to increased retirement costs, PVA retains 8 Part-Time staff and 8 Full Time Employees
    - (One position currently vacant and listed for hire)
  - PVA pays for 1.5 Reduced Part Time positions out of local funds due to necessity
- Why the inequity of staffing?
  - No Increased Funding
  - Increased Retirement Costs
  - No additional employees for anyone statewide
- Every county office must have 2 employees per statute
  - 24 counties meet 2 employee minimum
- Formula for Attrition of Deputies reduced staffing levels by 28 FTE statewide starting with 2010 Budget Cycle Downturn

**BUSINESS**

## Boone County champs again: Fastest population growth in Cincinnati metro area, Census says

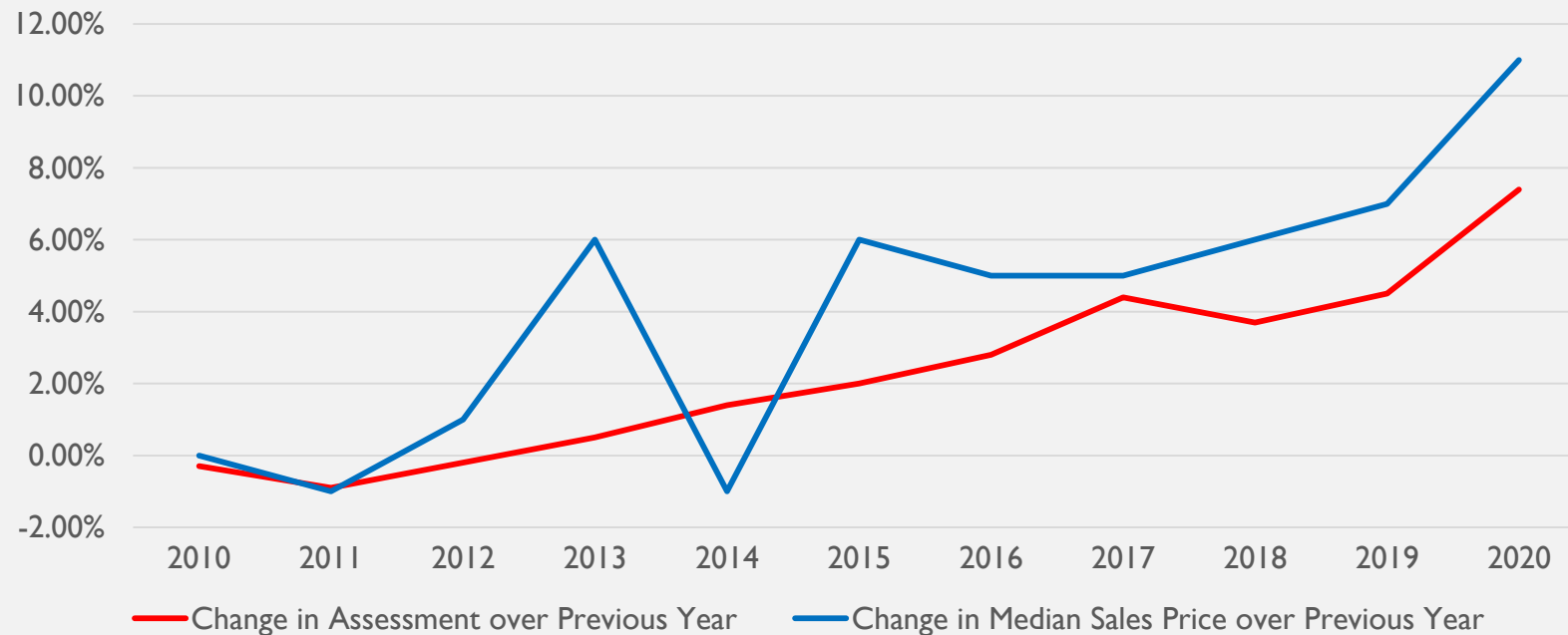
**Randy Tucker** Cincinnati Enquirer

Published 11:59 a.m. ET Mar. 22, 2018 | Updated 12:37 p.m. ET Mar. 23, 2018



# BOONE COUNTY GROWTH

Boone County % Increase in Assessments and Median Sales Price Year to Year



## PVA CHALLENGES IN A HIGH PERFORMING MARKET

Year Reassessed	12/31/20 Sales Price	Jan 1 Assessment	Ratio	Market Increase
2020	\$100,000	\$89,000	89.0%	11%
2019	\$100,000	\$82,800	82.8%	7%
2018	\$100,000	\$77,800	77.8%	6%
2017	\$100,000	\$73,900	73.9%	5%

## WHY IS THE RATIO SO IMPORTANT?

- Department of Revenue bases our certification level on a 90% standard assessment to sales ratio
- If the County sales ratio is less than 90%, the County is then forced to raise the difference.
  - Boone County's residential sales ratio was 85.4% due to the aforementioned high performing real estate market
  - Boone County PVA had to raise more than \$360M of property assessments on residential property owners
    - This doesn't include \$185M of new residential property that was added
    - Our total tax roll went up nearly \$1B in one year
- This mandate coupled with being underfunded and understaffed puts a huge burden on the PVA office

# COMMERCIAL PROPERTY

- My Commercial Ratio was 93.7%
  - I did not have to raise any property values to get certified for this year
- As such, I did not have time to reassess any commercial property this year, because my focus was forced to be residential
- There was a lot of money left on the table because more assessments could have been raised by reassessing the 450 distribution warehouses where the market has increased substantially in the last four years as Boone County continues to be a Midwestern logistics hub

## Northern Kentucky is a logistics powerhouse

Optimal location, innovative workforce help NKY become a leader in burgeoning industry

🕒 January 31, 2020 👁 2,539 Views

By Lorie Hailey

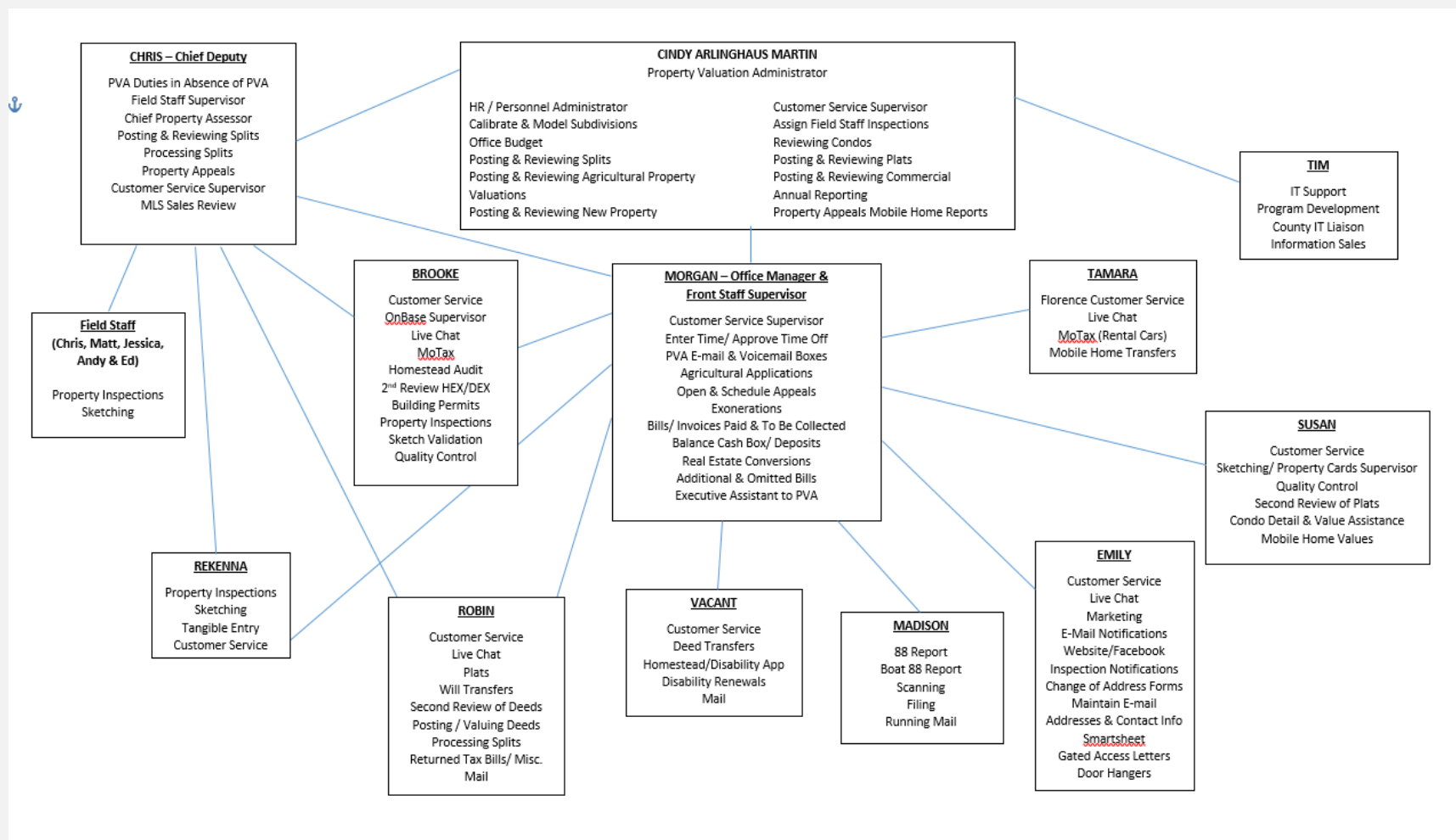
# CERTIFICATIONS

- If counties can't get certified, tax bills do not go out.
- Taxing Districts that rely on property tax revenue cannot get much needed funds.
- Tax Anticipation Loans



# OFFICE PROCEDURES

- As a larger office, we cross-train, but most staff have specific jobs. See attached organizational chart for our office.



# STAFF TRAINING POLICIES

- Sponsored education by the KY Department of Revenue
  - Certified Kentucky Assessor / Senior KY Assessor
- IAAO classes and webinars
- Boone County Specific Training Manual
  - Specific to our policies and softwares
  - Example: How to transfer a deed in the software, How to Measure a House, Etc
- Boone County Specific H/R Manual
- Hands On Training- employees shadow different employees for a week and then work alongside co-workers for a week

# RECORD-KEEPING POLICIES

- Mandated Minimum by KY Retention Records
- Boone County is essentially a paperless office
  - Signature Pads, E-Signatures & Scanning
- We use On-Base scanning for our online “filing cabinet”
  - Each front office desk has individual scanners

# TECHNOLOGY

- We utilize Smartsheet for “forms” on our website that can be used to apply for the Homestead Exemption, remove a motor vehicle from the tax roll, apply for the agricultural exemption all online with an electronic signature
- Mobile Assessor / Ipads
  - Sketch Validation
- We utilize a “Live Chat” feature

## Popular Links

- [Have you received a door hanger?](#)
  - [Homestead Exemption Application](#)
  - [Estimate Your Tax Bill](#)
- 
- [Remove a Motor Vehicle From your Tax Roll](#)

# TECHNOLOGY THAT SHOULD BE AVAILABLE TO ALL

- Oblique Imagery
  - We have flights for 3” and 6” once every 3-4 years
  - PVA office pays difference in flight costs for oblique imagery over orthos
  - Boone County GIS Consortium we pay to be a part of
- Lexis Nexis
  - Helps to identify homestead exemptions and those receiving who are not eligible
  - When we first implemented, we billed \$83K and \$25k of tax revenue in 2012 and 2013, respectively
- LoopNet
  - Commercial Sales database that we could no longer afford this service but miss it dearly.

# CAMA SYSTEM

- Computer Aided Mass Appraisal System
  - Market Driven Cost Approach
- Works amazing in subdivisions
- Rural areas and streets need to be done individually

# WEBSITES

## APPEAL PROCESS

Click here to appeal your [RESIDENTIAL PROPERTY](#)

To apply electronically please click [here](#).

[SIGN UP FOR EMAIL NOTIFICATIONS >](#)

5. If you need to remove your vehicle from the tax roll because you sold it:

[click here](#) if you sold it to someone in the state of Kentucky

[click here](#) if you sold it to someone out of the state

2. Apply online (please note: you will need to upload a copy of your driver's license)

[Online form](#)

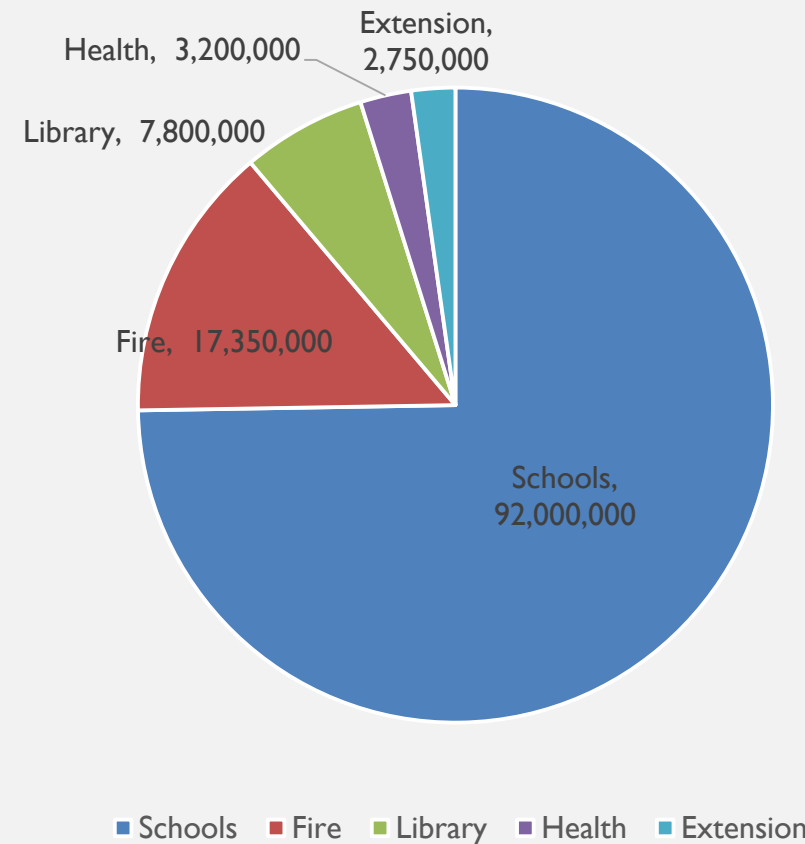
1. Complete our electronic [address change form](#).

- We charge for the use of our website
  - The income for the website goes directly to paying the website company fees
  - If there is additional website monies, we typically invest it back into upgrading the website for our commercial users
- Mobile Friendly
  - Mobile Geocoded Location Features like “Properties Near Me” & “Sales Near Me”
- Everything that can be done in our office can be done online through our website via Smartsheet & Silanis Live Signature Application

# FUNDING ISSUES

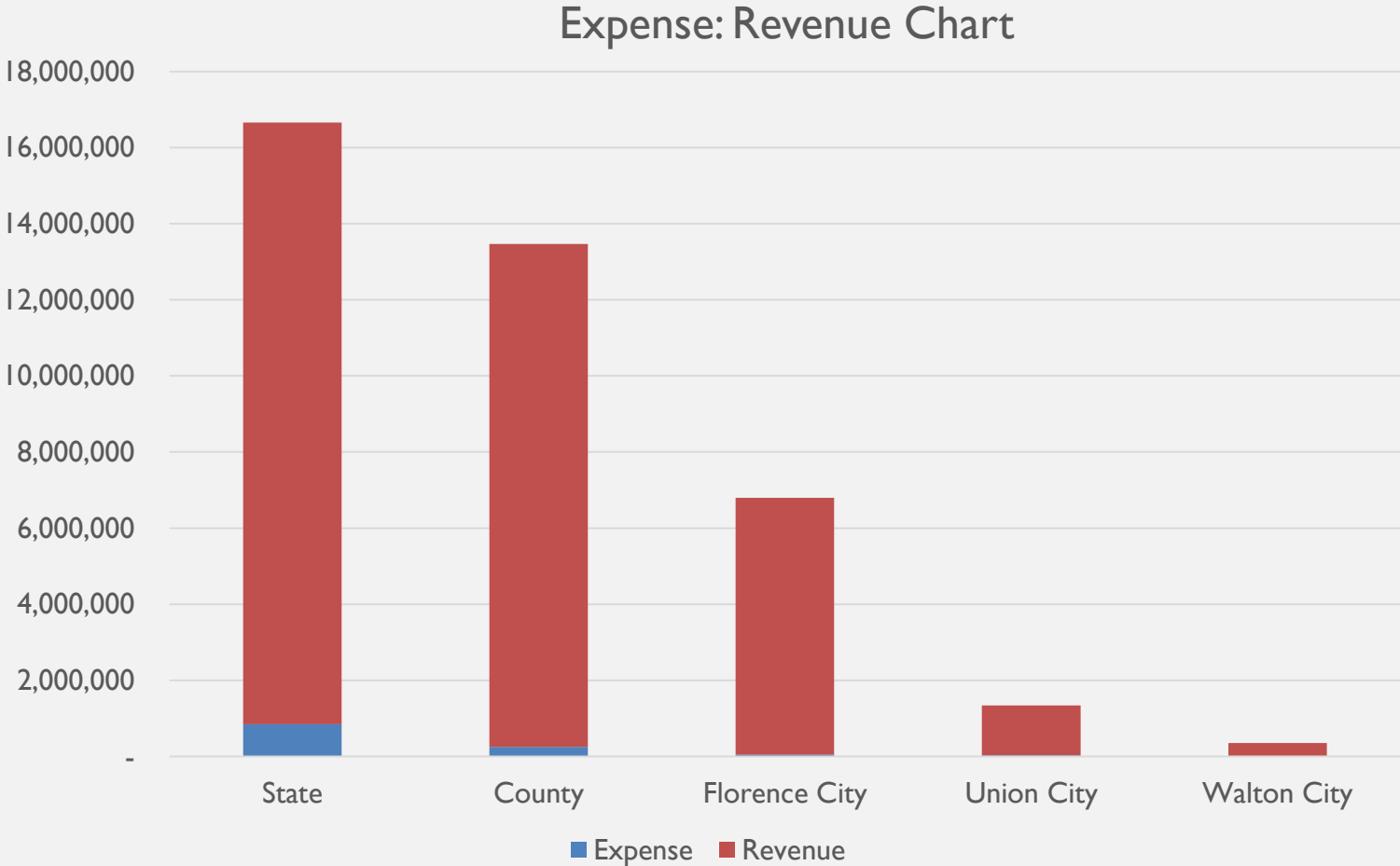
- State, County & City subsidize cost of tax roll for other special taxing districts, including in my county
  - 2 school districts
  - 9 different fire districts
  - Library District
  - Health Department
  - Extension Agency

\$123 Million Generated for Boone County  
Districts who do not pay to fund offices





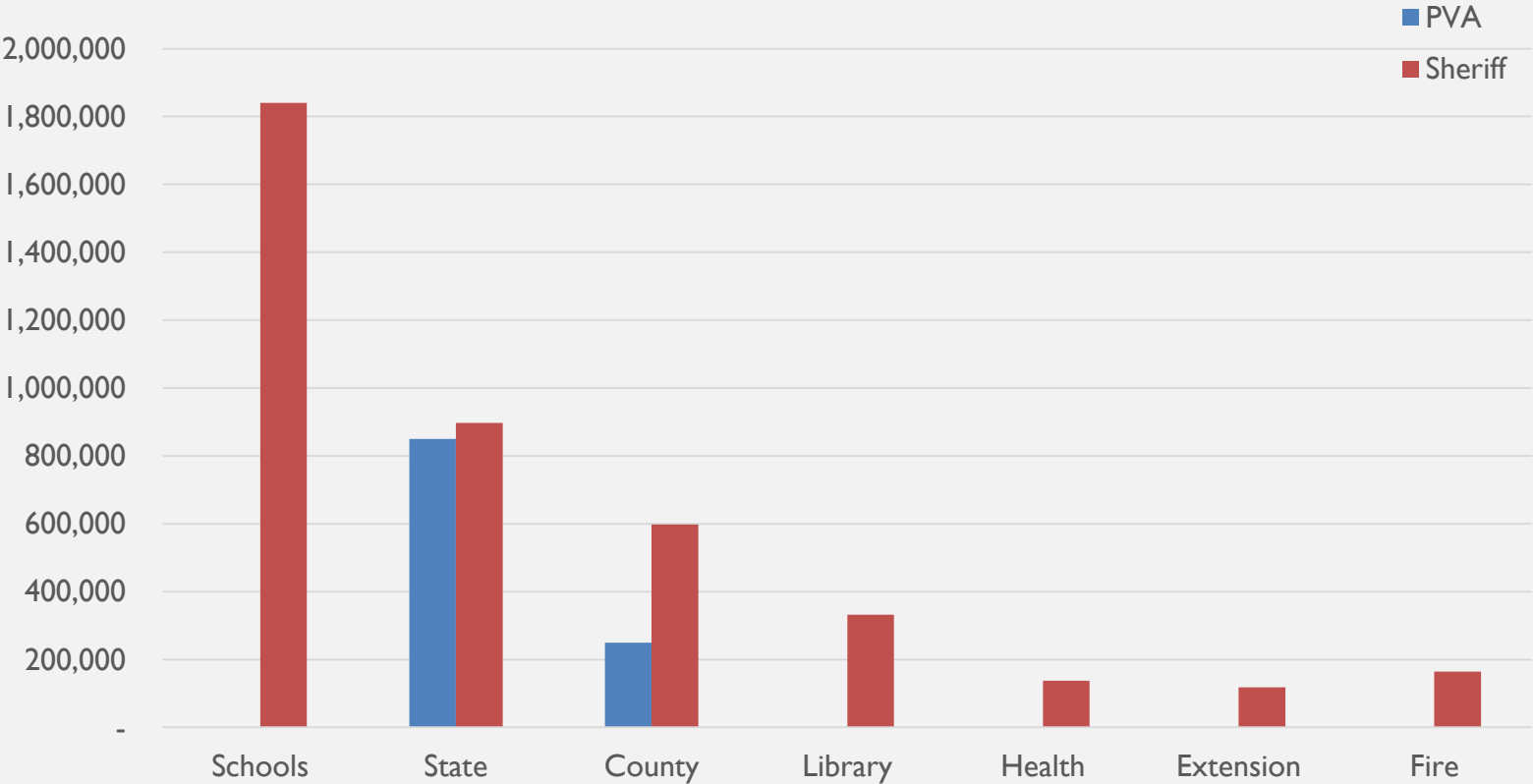
# STATE, COUNTY & CITY STATISTICS FOR BOONE COUNTY DOLLARS



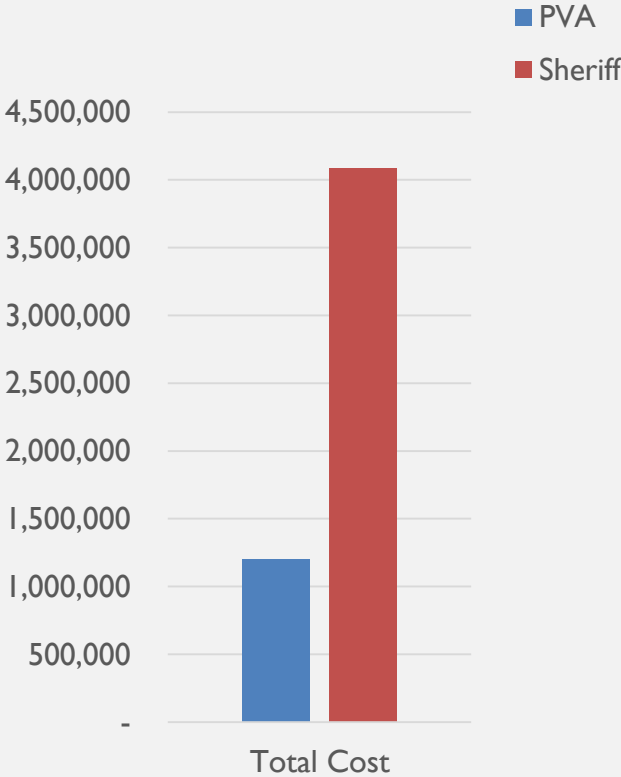
- Return on Investment:
  - State: \$19:1
  - County: \$53:1
  - Florence: \$135:1
  - Union: \$42:1
  - Walton: \$18:1
  - Total: \$114:1

# COST OF PROPERTY TAX FOR BOONE COUNTY DISTRICTS

Cost of Property Tax by District in Boone County



Total Cost of Property Tax



# RELATIONSHIPS

We have a good relationship and are able to utilize our County's:

- IT department
  - Use their network, internet, phone services, and IT services
    - They maintain and house our servers and are available with “break/fix” questions
    - Some counties do not have this option and are forced to use COT
- Property Maintenance & Cleaning
- Conference Rooms
- Permitting System
- Reimbursed/Contracted Services
  - Vehicle Maintenance Department
  - Mail Room & Postage Machine
  - GIS Mapping Services Cost Sharing Opportunities
  - Take advantage of reduced pricing with the OnBase licenses, copier leases, etc

PROPERTY TAX SHOULD FUND  
PROPERTY TAX

QUESTIONS ?