

CLARK COUNTY STAFF REPORT

Office: Assessor

DATE: May 22, 2018

REQUESTED ACTION:

Approve a one-time spending authority increase for the Assessor's Office to acquire needed mobile technology upgrades and authorize a one-time transfer of monies from the Real Estate and Property Tax Administration and Assistance fund to the General Fund to cover the additional expense.

Consent Hearing County Manager

BACKGROUND

The Assessor's Office needs to immediately replace older iPads, which are used by appraisers in the field during revaluation. The devices to be replaced are four years old, and are at risk of not being able to update with newer versions of the Mobile Assessor software. The appraisal system vendor, Harris TA, predicts that 75% of our mobile hardware may not be compatible by the end of 2018, and will be unsupported by 2019.

If this staff report request is approved, the Assessor will pay for the iPads in June 2018 through existing controllable capacity within the General Fund. The decision package accompanying this staff report will then be entered into the 2018 final supplemental which will grant a corresponding one-time increase in controllable spending authority as well as a one-time transfer of monies from the Real Estate and Property Tax Administration and Assistance fund to the General Fund to cover the additional expense.

The Real Estate and Property Tax Administration fund is authorized by RCW 82.45.180 which mandates a five dollar transaction fee must be collected by the county treasurer on qualifying real estate transactions. Since 2014 funds from these transactions have been held in accordance with the law by the Clark County Treasurer.

Funds in this account can be used for only two specific needs:

1. Maintenance and operation of an annual revaluation system for property tax valuation (Assessor's duties)
2. Maintenance and operation of an electronic processing and reporting system for real estate excise tax affidavits. (Treasurer's duties)

Due to the limited available uses, cash flow to the fund has been positive over the last several years. The original appropriation set up in this fund was based on its initial balance, and was set at \$35,000 for the Treasurer and \$35,000 for the Assessor. Cash flow over the last four years has caused the account balance to grow to approximately \$300,000.

Approval of this staff report will allow the Assessor's Office to order the iPads, and have them fully configured by the time appraisers go to the field for revaluation in fall of 2018. If the staff report is not approved the Assessor will likely continue with the purchase of the mobile revaluation field devices using General Fund spending authority. This is not the preferred outcome, as REET Administrative Assistance Fund dollars may be used, reducing General Fund expenditures.

BUDGET IMPACT ATTACHMENT

Part I: Narrative Explanation

I. A – Request will authorize a transfer of funds from the REET Administrative Assistance Fund to the General Fund and grant an equivalent amount of spending authority to the Assessor’s Office to purchase new mobile appraisal devices.

Part II: Estimated Revenues

Fund #/Title	Current Biennium		Next Biennium		Second Biennium	
	GF	Total	GF	Total	GF	Total
0001/General Fund	11,500	11,500				
Total	11,500	11,500				

II. A – Describe the type of revenue (grant, fees, etc.)

Funds transfer from 1039 to the General Fund for June 2018 purchases of mobile revaluation field devices.

Part III: Estimated Expenditures

III. A – Expenditures summed up

Fund #/Title	FTE's	Current Biennium		Next Biennium		Second Biennium	
		GF	Total	GF	Total	GF	Total
1039/REET Administrative Assistance Fund			11,500				
0001/General Fund		11,500	11,500				
Total		11,500	23,000				

III. B – Expenditure by object category

0001/General Fund	Current Biennium		Next Biennium		Second Biennium	
	GF	Total	GF	Total	GF	Total
Salary/Benefits						
Contractual						
Supplies						
Travel						
Other controllables	11,500	11,500				
Capital Outlays						
Inter-fund Transfers						
Debt Service						
Total	11,500	11,500				

COUNCIL POLICY IMPLICATIONS

None

ADMINISTRATIVE POLICY IMPLICATIONS

None

COMMUNITY OUTREACH

None

BUDGET IMPLICATIONS

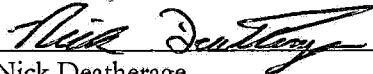
YES	NO	
	X	Action falls within existing budget capacity.
	X	Action falls within existing budget capacity but requires a change of purpose within existing appropriation
X		Additional budget capacity is necessary and will be requested at the next supplemental. If YES, please complete the budget impact statement. If YES, this action will be referred to the county council with a recommendation from the county manager.

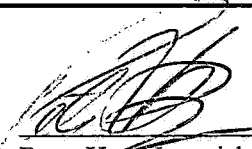
BUDGET DETAILS

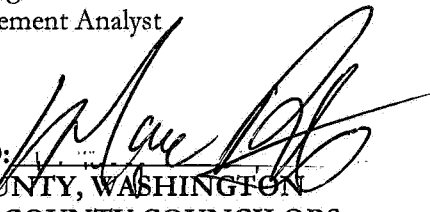
Local Fund Dollar Amount	
Grant Fund Dollar Amount	
Account	General 0001, REET Administrative Assistance Fund 1039
Company Name	

DISTRIBUTION:

Board staff will post all staff reports to The Grid. <http://www.clark.wa.gov/thegrid/>


 Nick Deatherage
 Senior Management Analyst


 Peter Van Nortwick
 Assessor

APPROVED: 
 CLARK COUNTY, WASHINGTON
 BOARD OF COUNTY COUNCILORS

DATE: May 22, 2018

SR# 102-18



APPROVED: _____
 Jim Rumpeltes, County Manager

DATE: _____

Decision Package Request Form

Requesting Dept/Office: Assessor's Office

Request Type:

Package Number: ASO-01-18FL

Short Description:

Limited to 50 characters for use in reports to County Council

Package Title: Authorize a transfer of funds from 1039 - Real Estate and Property Tax Administration and Assistance fund to the General Fund to cover the cost to purchase new mobile appraisal devices.

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Justification: This decision package follows up with a staff report submitted by the Assessor's Office earlier in 2018. The approved staff report allowed for a one-time \$11,500 increase in the Assessor's current spending authority and authorized a transfer of the same amount from the Real Estate and Property Tax Administration and Assistance fund to the General Fund to cover the cost to purchase new mobile appraisal devices.

Please complete the following for New Requests:

Liability/Risk/Safety Impacts:

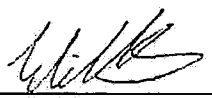
Positive Impact to Citizens:

Efficiency Gains:

Workforce Engagement and Contributions:

Impacts/Outcomes if not approved: If the staff report is not approved the Assessor's General Fund controllables will not be made whole for the purchase of the iPads. This would not be the preferred outcome, leveraging the REET Administrative Assistance Fund reduces General Fund expenditures.

Package number	Fund	Prog	Dept	Basele	Obj	Categ	2017-18 EXP Inc / REV dec (DR)	2017-18 EXP dec / REV Inc (CR)	2019-20 EXP Inc / REV dec (DR)	2019-20 EXP dec / REV Inc (CR)	Type	Operating vs capital	Position	Notes
ASO-01-18FL	0001	000	110	514241	318	000000	11,500				One-Time Operating			Additional ASO spending authority to accommodate purchases
ASO-01-18FL	0001	000	110	397001	000	000000		11,500			One-Time Operating			General Fund receives xfer to cover purchases
ASO-01-18FL	1039	000	110	597001	551	000000	11,500				One-Time Operating			Real Estate and Prop Tax Admin & Assist fund sends xfer to cover purchases



 Approved - Budget Office

5/7/18

 Date