

Division: Division Of Assessment, Recording And Taxation

**Program Characteristics:****Program Description**

The Special Programs Group (SPG) manages actions that impact the Maximum Assessed Value (MAV) of a property. Since a 1997 vote changed how property taxes are calculated, every property has a Maximum Assessed Value (MAV). This MAV is the starting point for determining taxes. When a property changes and requires a new tax calculation, SPG figures out the new MAV and updates official records. This program is essential because it ensures all like applications are held to the same statutory standards which leads to consistent property tax administration, this is necessary to secure important state grant money and support key county services.

SPG oversees four main responsibilities:

- Supporting Tax Relief: SPG manages over 60 property tax exemptions and special assessment programs that provide tax relief to eligible people and organizations. This is the majority of the team's work and primarily supports veterans, low-income housing, and charitable organizations.
- Correcting the Tax Roll: The assessor maintains the county's official property tax list (the tax roll) that reflects all property located within the county. When the tax roll must be corrected, SPG processes those tax roll corrections.
- Handling Appeals: SPG is the first and last stop for appeals. The group receives and logs the initial filing, keeps the valuation department and other internal partners informed of incoming court documents during the active case and assists when an outcome is reached by the courts and a correction to the roll is needed.
- Land Changes: When the size of a parcel is changed, staff adjust a property's MAV. They can also offer property tax relief to qualified people and organizations if their land or buildings are damaged.

**Equity Statement**

Services in this program are delivered uniformly to all customers while maintaining statutory compliance. Staff carefully assess special applications to determine whether the person or business qualifies for tax relief. If so, the team communicates this to eligible recipients, many of whom are veterans, low-income housing projects, and charitable organizations. This provides economic relief while ensuring compliance with state and federal laws.

**Revenue/Expense Detail**

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	\$1,204,236	\$0	\$1,229,556	\$0
Contractual Services	\$500	\$0	\$500	\$0
Materials & Supplies	\$11,758	\$0	\$8,278	\$0
Internal Services	\$121,671	\$0	\$150,416	\$0
<b>Total GF/non-GF</b>	<b>\$1,338,165</b>	<b>\$0</b>	<b>\$1,388,750</b>	<b>\$0</b>
<b>Total Expenses:</b>	<b>\$1,338,165</b>			<b>\$1,388,750</b>
<b>Program FTE</b>	8.00	0.00	8.00	0.00

**Program Revenues**

Fees, Permits & Charges	\$9,100	\$0	\$9,100	\$0
Intergovernmental	\$193,770	\$0	\$196,567	\$0
<b>Total Revenue</b>	<b>\$202,870</b>	<b>\$0</b>	<b>\$205,667</b>	<b>\$0</b>

**Performance Measures**

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Exemptions, Special Assessments, Roll Corrections, Vouchers Accounts Reviewed and/or Processed	5,422	5,500	5,500
Total Exempt Accounts Monitored.	25,114	25,300	25,300