

**Program #72033B - DART INCOM Reappraisal Program** **FY 2025 Department Requested**

**Department:** County Management      **Program Contact:** John Botaitis  
**Program Offer Type:** New Request      **Program Offer Stage:** Department Requested  
**Related Programs:**  
**Program Characteristics:** Out of Target

**Executive Summary**

This program addresses the need for reappraisal which will lead to increased tax revenue. Since Measure 50 (M50) was enacted in the late 1990s, resulting in a 50% reduction to appraisal staffing levels, the focus shifted to identifying and valuing new property. This strategy ensured that taxing districts collected entitled revenue from new property but due to a lack of staffing, reappraisal efforts were suspended almost entirely.

The INCOM (Industrial, Commercial, Multifamily) valuation section is requesting two additional appraiser positions in order to re-establish and maintain an ongoing reappraisal program.

**Program Description**

The DART INCOM group spent the past few years rebuilding the framework for a viable reappraisal program. Due to doubling of the unit's jurisdictional and appeal workload, the group has been unable to make the reappraisal progress necessary to comprehensively address the gaps created by M50 in 1997.

This program will add two Commercial Industrial Property Appraiser 2 positions to address properties that should have their inventory reviewed, and values updated and maintained on an ongoing basis through routine reappraisal cycles. The additional FTE will also support the increased appeal and jurisdictional permit workload while allowing for more systematic reappraisal of accounts each year. Year one reappraisal efforts will encompass 4% of INCOM accounts, ideally ramping up to 10% to 15% annually.

This Program Offer is related to #72035B. Based on the current management span of control in INCOM, no additional manager position is being requested for INCOM at this time.

**Performance Measures**

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Outcome	Percent of accounts reappraised	N/A	N/A	N/A	4%
Output	Recaptured Market Value (in Millions)	N/A	N/A	N/A	\$5

**Performance Measures Descriptions**

The Outcome measure estimate is 4% of the 27,000 total INCOM accounts. The \$5M Output measure estimate is likely conservative and may increase in future years.

**Revenue/Expense Detail**

	<b>Adopted General Fund</b>	<b>Adopted Other Funds</b>	<b>Department Requested General Fund</b>	<b>Department Requested Other Funds</b>
<b>Program Expenses</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>
Personnel	\$0	\$0	\$287,682	\$0
Materials & Supplies	\$0	\$0	\$9,501	\$0
Internal Services	\$0	\$0	\$1,548	\$0
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$0</b>	<b>\$298,731</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$0</b>		<b>\$298,731</b>	
<b>Program FTE</b>	0.00	0.00	2.00	0.00

<b>Program Revenues</b>				
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Explanation of Revenues**

This program is supported by General Fund Revenues.

**Significant Program Changes**

Last Year this program was: