



CRCOG ASSESSMENT BENCHMARK

Capitol Region Council of Governments
Municipal Services

April 14, 2020

CONTEXT

Interest from Governor Lamont's office in regionalization for cost savings.

Created Regional Assessment Task Force to find efficiencies in municipal assessment.

Three Main Ideas:

- Regionalize Assessment Divisions
- Merge Assessment and Tax Collection Functions
- Realign revaluation cycles by COG

(Feb. 2019)

Savings Through:

- Lowering FTE's
- Fewer appeals
- Economies of scale





ASSESSMENT TRENDS

Results of the Dec 2019 survey

BENCHMARKING

CRCOG realized a need to benchmark the current state of region's assessment offices and how they compare to similar counties in other states.

Methods:

- Survey conducted of municipal assessment offices in Dec '19 – Jan '20.
- Survey information requested:
 - FTE's of assessment staff and regular staff for assessment only.
 - # hours for full-time work to normalize FTE data
 - Assessment appeal board structure and appeal data
- Additional data collected from other sources:
 - CT Grand List Data
 - Census Data
 - Phone interviews with comparable counties



ANALYSIS OVERVIEW

Participation: 28 Towns

- 78% participation of CRCOG towns
- Even mix of smaller and larger towns.

Averages:

- ~ 25,000 total accounts,
- ~ 3 FTE/town
- ~ 35 hour work week
 - All FTE's in study normalized to 35 hours/week

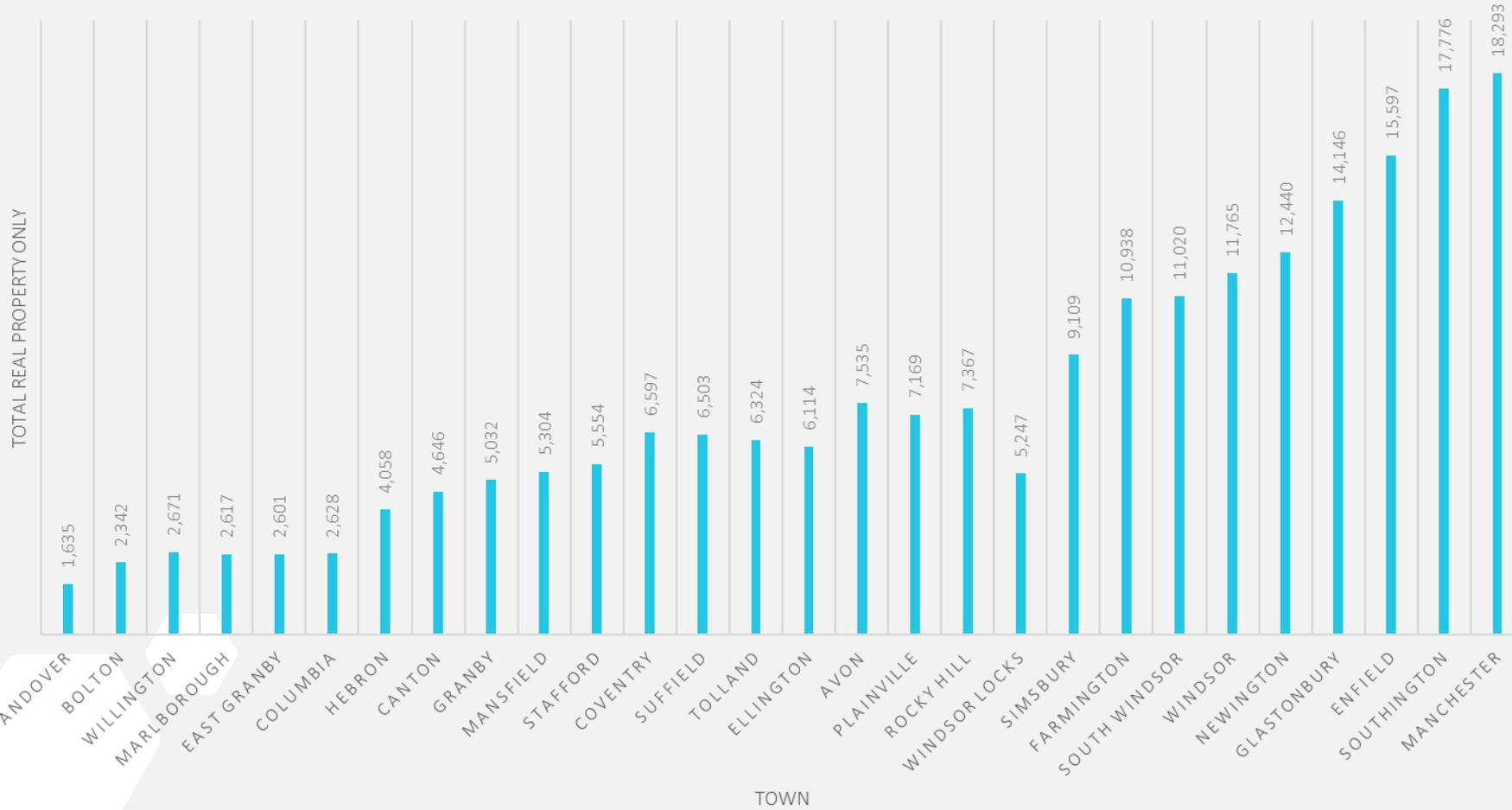


Real Property

Total Numbers of Real Property on GL18 Grand List



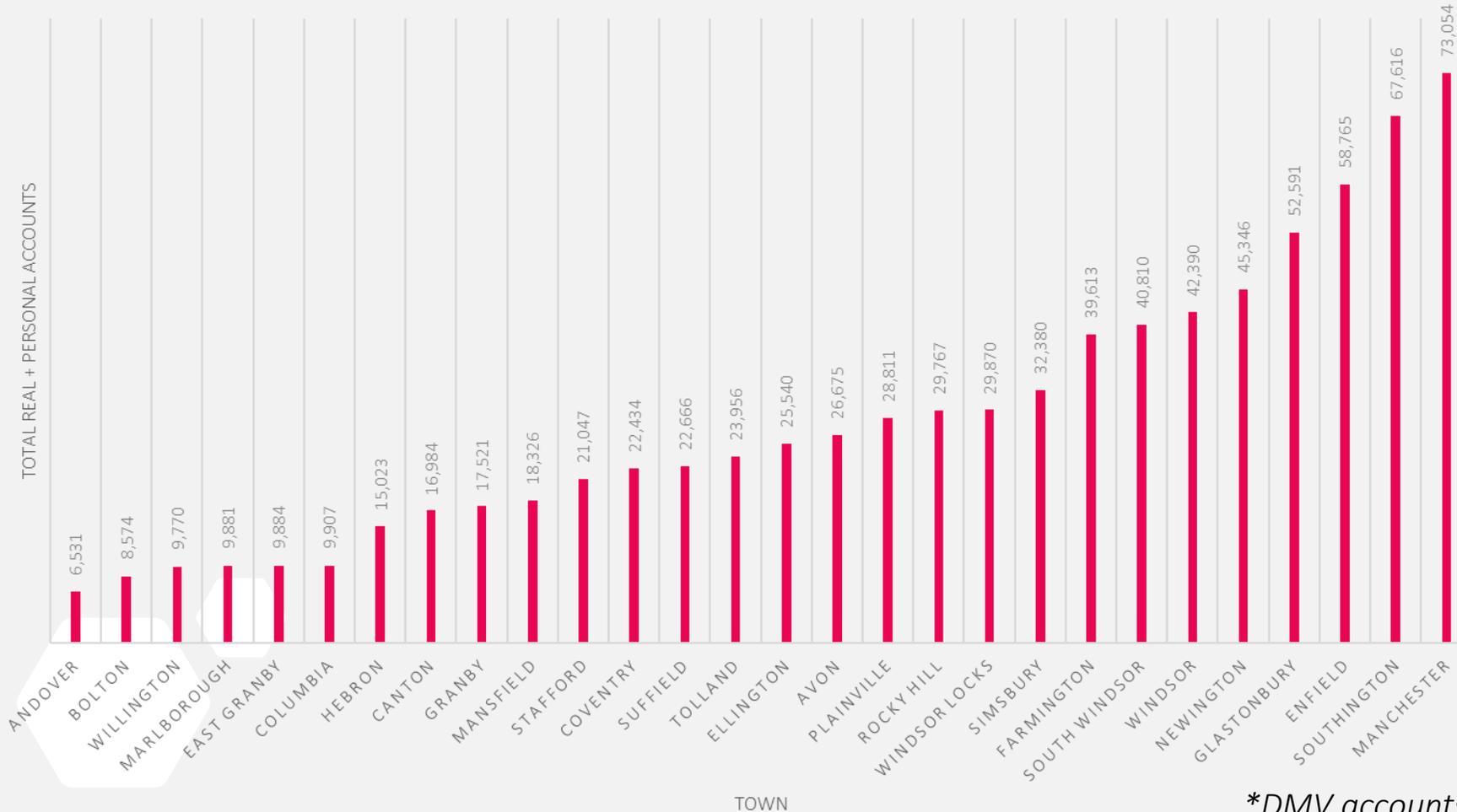
REAL PROPERTY TOTALS



Real + Personal Properties

Total numbers of real + personal property accounts on GL18 grand lists.*

NUMBER OF TOTAL REAL + PESRONAL PROPERTIES
BY TOWN



*DMV accounts are included as personal property

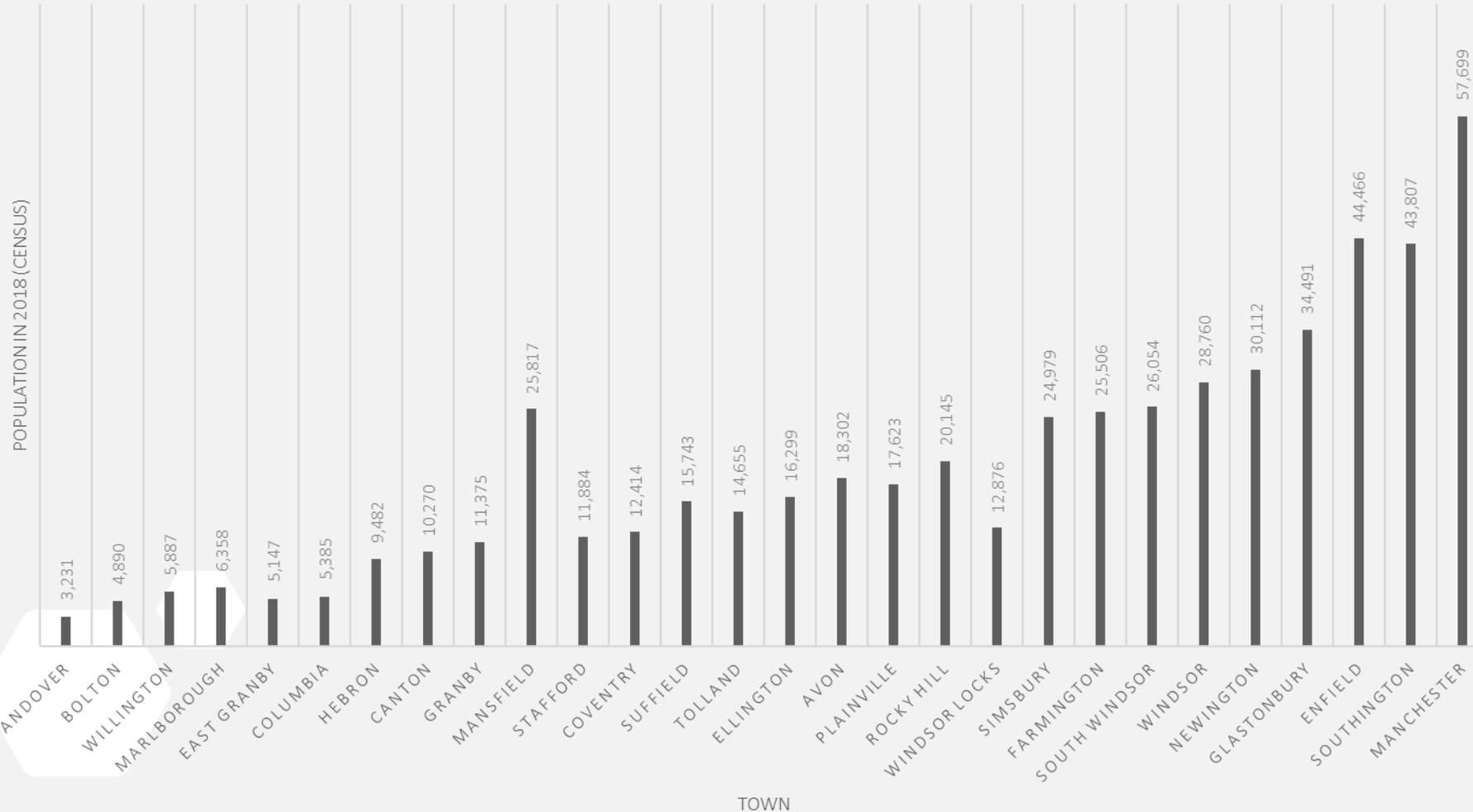


Population

Follows trend of real, personal property accounts



EST. POPULATION BY TOWN, 2018

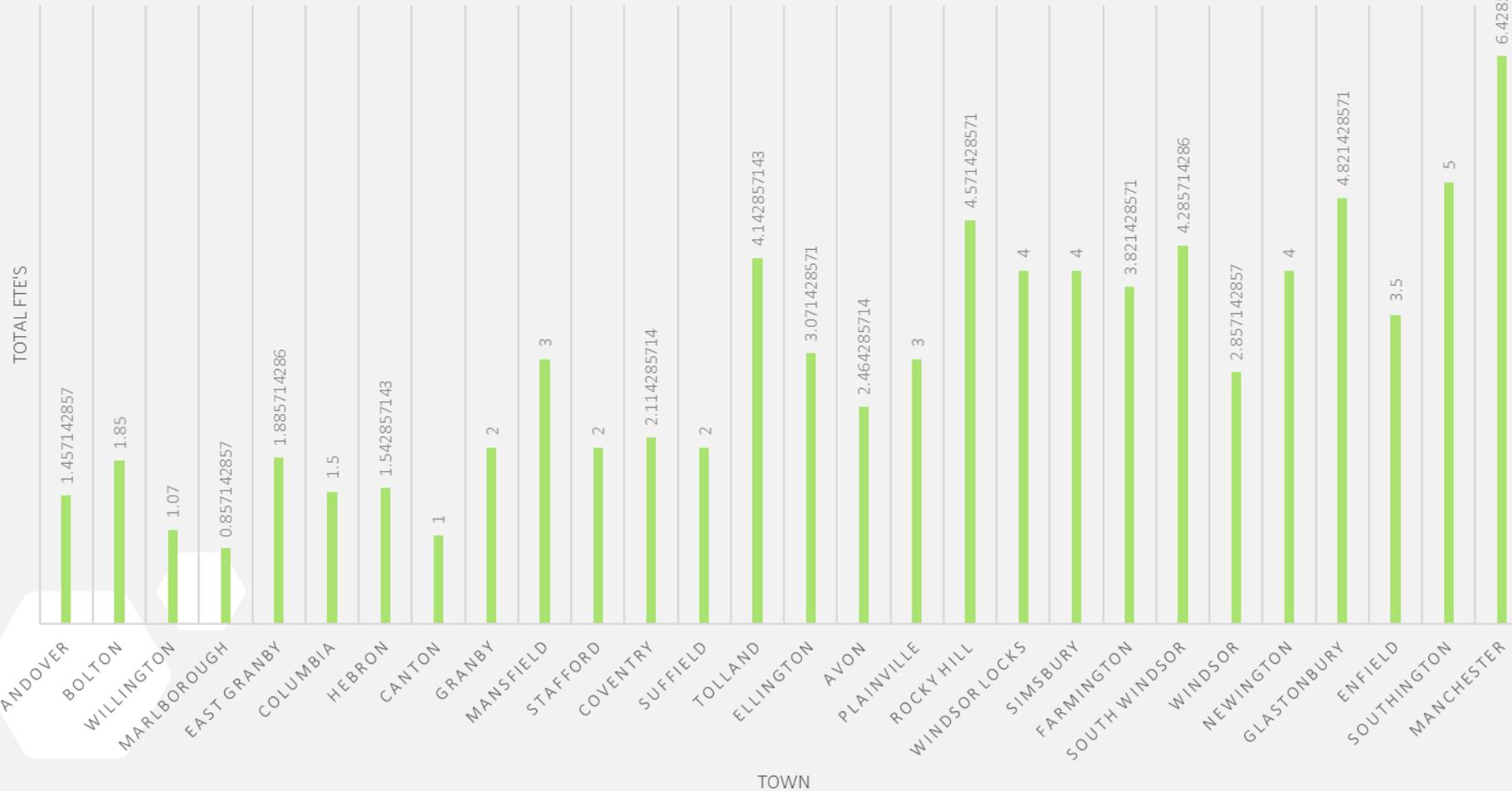


FTE Town by Town Comparison

Average FTE: 3 (35 Hour Work Week), begins to deviate from trend. Population and #'s of accounts become less predictive of office size.



TOTAL FTE'S BY TOWN



The background features a collage of city night photography. On the left, a large dark grey hexagonal shape overlaps a photo of a city skyline with a prominent tower. On the right, a white hexagonal outline overlaps a photo of a modern building with lit windows. The bottom half of the slide is dominated by long-exposure light trails from cars on a highway, with red trails on the left and yellow/white trails on the right. A dark grey text box is centered over the light trails.

Comparison Counties

Case study of two similar counties outside of Connecticut

IDENTIFICATION

Counties were reviewed for similar tax structures, population, and complexity. Two candidates were identified and contacted to gather information.

CRCOG:

- Population: 970,961
- Personal Property, Real, and MV taxes

Hennepin County, Minnesota:

- Population: 1,259,428
- Some Personal Property (business equipment exempted), real, and MV taxes.
- MV assessment performed by state.

Pima County, AZ:

- Population: 1,039,073
- Personal Property, Real, and MV taxes.
- MV assessment performed by state.



County Assessor FTE Comparison Table

CRCOG respondents FTE vs similar size counties.

County	Weighted FTE's (35 Hours)	# Towns Serviced	Real Parcels	Real Parcels/ FTE	Personal Property Accts	Real + Personal Prop / FTE	Revaluation Cycle
CRCOG (28 Respondents)	82	28	213,028	2,590	77,734 (592,704)**	3,535 (10,742)**	5 Years
Pima, Arizona	113	8	420,000	3,692	90,000	4,484	1 Year
Hennepin, Minnesota	50	31	413,000	8,144	1,304	8,169	5 Years
CRCOG (38 Assumed)	112*	38	342,694	3,053	126,980 (812,743)**	4,184 (11,426)**	5 Years

*FTE calculated assuming average of 3 FTE/town for remaining 10 towns.

**Personal Property accounts total if MV accounts are added.

CONCLUSIONS, CAVEATS

There is some evidence that regionalization may reduce FTE and therefore cost.

However, MV assessments make up a significant portion of non-real accounts. Centralization or simplification at the state level could reduce time and labor required.

Additionally, the comparison counties' offices perform all assessment functions. If assessment functions were to regionalize, it is not clear if changing only some functions (revaluation, back-office data entry) would ultimately save tax dollars.

Notes:

2014 IAAO Study: Staffing Assessment Study in Canada and U.S.

- Average FTE per office is 15 with a median of 5. CRCOG average is **3**.
- Average Parcel per FTE is 3,123. CRCOG is 2,590 – 3,053, slightly below average.



APPEALS: Comparison

CRCOG (25 Respondents)

- 773 in the last year from 25 survey respondents
- Structure:
 - Average Appeals in the last year: 30
 - 64 % elected boards, 36% appointed
 - 56% receive training, 44% do not
- Analysis:
 - No statistically significant effect on number of appeals:
 - Whether the board has received training or not
 - How many members are on the board
 - Weak correlation:
 - If the board members are elected or appointed
 - Weak negative effect on number of appeals if elected
 - Revaluation year may be stronger predictor

Pima County, AZ

- 3,300 in the last year
- Note: Pima County does revaluation annually.

Hennepin County, MN

- Appeals data could not be obtained at this time.



RECOMMENDATIONS, NEXT STEPS

FTE's -

- Major impact on FTE's is MV assessment. If state takes over or simplifies as in AZ or MN, regionalized assessment and parcel/FTE increases may be more feasible.
- Further data retrieval from remaining 10 towns for full analysis.

APPEALS -

- Collect more detailed appeals data along with revaluation dates to test impact of revaluation or other factors on number of appeals.

REVALUATION -

- Further investigation into revaluation methods and costs in similar-sized counties with 5-year cycles.
- Compare with revaluation costs obtained from CRCOG towns in a subsequent survey to see if economies of scale are possible from the market.



Questions & Contact

 Jessica Muirhead

 +1 (860) 724-4283

 jmuirhead@crcog.org

 www.crcog.org