

**BOARD OF REVISION OF TAXES
FISCAL YEAR 2015 BUDGET TESTIMONY
APRIL 22, 2014**

EXECUTIVE SUMMARY

DEPARTMENT MISSION AND FUNCTION

The Board of Revision of Taxes (BRT) functions are legislatively mandated as follows:

- The Appeals Board must hear and dispose of real estate assessment appeals as promptly as possible.
- The Board of Viewers must hear and dispose of all eminent domain cases.

In addition, the department may hear and decide nunc pro tunc petitions for assessment appeals and tax exemptions.

The department's appeal volume increased 1000% during FY14.

PROPOSED BUDGET HIGHLIGHTS/FUNDING REQUEST

Fiscal Year Challenges:

- Appeal filing volume increased 1000% in FY14
- Most spending required to handle the volume occurs in the last half of the fiscal year
- By the end of FY14, we will have a surplus of funds (fiscal year and appeal/hearing year do not coincide)
- The department will need additional Class 100 in funds in FY15 (approximately \$93,000) to finish hearing the case load; I have spoken with the administration and they will add this additional funding into the FY15 budget.

Fiscal Year Achievements:

- City Council and the Administration have been supportive of our efforts by providing additional funds as needed

**BOARD OF REVISION OF TAXES
BUDGET SUMMARY AND OTHER BUDGET DRIVERS**

Financial Summary by Class - General Fund

	Fiscal 2013 Actual Obligations	Fiscal 2014 Original Appropriations	Fiscal 2014 Estimated Obligations	Fiscal 2015 Proposed Appropriations	Difference FY14 - FY15
Class 100 - Employee Compensation	\$1,021,653	\$874,660	\$1,181,660	\$796,660	(\$385,000)
Class 200 - Purchase of Services	\$20,167	\$110,200	\$110,200	\$20,200	(\$90,000)
Class 300 - Materials and Supplies	\$7,275	\$48,727	\$48,727	\$8,727	(\$40,000)
Class 400 - Equipment	\$6,974	\$17,000	\$17,000	\$7,000	(\$10,000)
Class 500 - Contributions	\$0	\$0	\$0	\$0	\$0
Class 700 - Debt Service	\$0	\$0	\$0	\$0	\$0
Class 800 - Payment to Other Funds	\$0	\$0	\$0	\$0	\$0
Class 900 - Advances/Misc. Payments	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,056,069	\$1,050,587	\$1,357,587	\$832,587	(\$525,000)

Staff Demographics Summary*

Total	Minority	White	Female
14	36%	64%	29%
11	36%	64%	18%
Average Salary - Executive Staff	\$75,375	\$60,833	\$69,500
Median Salary - Executive Staff	\$71,250	\$70,000	\$89,000

Employment Levels*

Budgeted	Approved	Filled
14	14	14
0	0	0
11	11	11

***As of February 2014**

Contracts Summary*

	FY09	FY10	FY11	FY12	FY13	FY14*
Total amount of contracts	n/a	\$0	\$0	\$0	\$0	\$0
Total amount to M/W/DBE	n/a	\$0	\$0	\$0	\$0	\$0
Participation Rate	%	%	%	%	%	%

*As of December 2013

BOARD OF REVISION OF TAXES
PERFORMANCE, CHALLENGES AND INITIATIVES

DEPARTMENT PERFORMANCE (OPERATIONS)

Given the climate, I am very pleased with our department's performance:

- The City has never received 23,000 appeals in one calendar year before
- The department has managed to operate smoothly and efficiently
- All of the planning and preparation has been a success
- We continue to address new areas of concern and make adjustments to workflow processes accordingly
- Citizens measure our performance: when they call, we answer; when they write, we respond; we provide information they need and address their concerns
- Although we are extremely busy, our office is clean, organized and running efficiently

STAFFING LEVELS

- Four full-time permanent staff (normal level = five)
- Seven Board of Appeals Members
- Three Board of Views
- Four temporary clerical staff
- Two temporary Masters (expecting two more)

- Number of new hires by ethnicity and language
 - There are no new permanent hires in the department
 - One Board of Viewer retired (Caucasian female, English) and was replaced by a Caucasian male, English

- For all departments, to the extent available: Number of staff by language
 - All permanent full-time staff speak English (native tongue)
 - One temp is bi-lingual (English/Spanish)

PAST INITIATIVES

- Past initiative to have vendor update appeal forms yearly and create a fillable PDF
- Successful initiative and good relationship with the vendor
- Appeal applicants can type their appeal forms and e-mail a copy for filing
- Forms are also successfully placed on City website

CURRENT INITIATIVES

- Current initiative to scan appeals, store copies electronically and share with OPA via "common drive"
- Additional cost to implement was minute as we just added a function to an existing piece of equipment
- Despite small technical glitches, it's been a success: share documents with multiple users, no additional paper waste, easily locate documents at ones PC

NEW INITIATIVES

- Plans for new initiatives halted due to cost vs. value

OTHER BUDGETARY IMPACTS

FEDERAL AND STATE (WHERE APPLICABLE)

- No impact with changes to federal or state funds

APPENDIX (BOARD OF REVISION OF TAXES)

CONTRACTING EXPERIENCE

M/W/DBE Participation on Large Contracts

FY14 Contracts

Vendor	Service Provided	Amount of Contract	RFP Issue Date	Contract Start Date	Ranges in RFP	% of M/W/DBE Participation Achieved	\$ Value of M/W/DBE Participation	Total % and \$ Value Participation - All DSBEs	Living Wage Compliant?
		\$			MBE: % WBE: % DSBE: %	%	#VALUE!	0%	y/n
		\$			MBE: % WBE: % DSBE: %	%	#VALUE!	#VALUE!	y/n
		\$			MBE: % WBE: % DSBE: %	%	#VALUE!	0%	y/n
		\$			MBE: % WBE: % DSBE: %	%	#VALUE!	0%	y/n
		\$			MBE: % WBE: % DSBE: %	%	#VALUE!	#VALUE!	y/n

DEPARTMENT EMPLOYEE DATA

Staff Demographics

Full-Time Staff

Executive Staff

	Male	Female	Male	Female
Total	10	4	9	2
% of Total	71%	29%	82%	18%
	African-American	African-American	African-American	African-American
Total	4	1	3	1
% of Total	29%	7%	27%	9%
	White	White	White	White
Total	6	3	6	1
% of Total	43%	21%	55%	9%
	Hispanic	Hispanic	Hispanic	Hispanic
Total	0	0	0	0
% of Total	0%	0%	0%	0%
	Asian	Asian	Asian	Asian
Total	0	0	0	0
% of Total	0%	0%	0%	0%
	Other	Other	Other	Other
Total	0	0	0	0
% of Total	0%	0%	0%	0%
	Bi-lingual	Bi-lingual	Bi-lingual	Bi-lingual
Total	0	0	0	0
% of Total	0%	0%	0%	0%