CITY OF MINNEAPOLIS
ASSESSOR'S OFFICE
2010-2014 BUSINESS PLAN

DECEMBER 2010

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WHO ARE WE?

MISSION

The Minneapolis Assessor's Office serves the taxpayers of the City by valuing and classifying real estate property in an accurate, ethical, equitable and defensible manner as prescribed by state law.

VALUES

Fundemental Assessor Department Value:

The Assessor's office values the public's trust and earns that trust by providing high quality customer service and implementing the property tax laws and programs in a professional, accurate and consistent methodology.

Along with the City of Minneapolis Values of:

Strong, strategic relationships

Our strong, strategic relationships with the private sector and governmental entities --- local, regional, national and international – deliver results.

Engagement and empowerment

Our efforts ensure that residents and staff are engaged, empowered and able to make a difference.

Results-driven

Our outcome-driven and performance-based business processes' deliver services that Minneapolis residents, business and visitors value.

Informed decision-making

Our drive to learn the facts, seek alternatives, consider the 'big picture' and analyze future implications leads to smart, confident decisions.

Transparency and accountability

Our commitment to openness and responsible actions and decisions generates trust between residents and their government.

Ethical and respectful behavior

Our respect for all people means we do the right things for the right reasons.

Inclusive and diverse

Our appreciation of diversity and commitment to inclusion ensures open, meaningful dialogue that creates a welcoming community for all.

Sustainability and stewardship

Our commitment to long-term fiscal responsibility and environmental stewardship ensures that today's decisions are right for tomorrow.

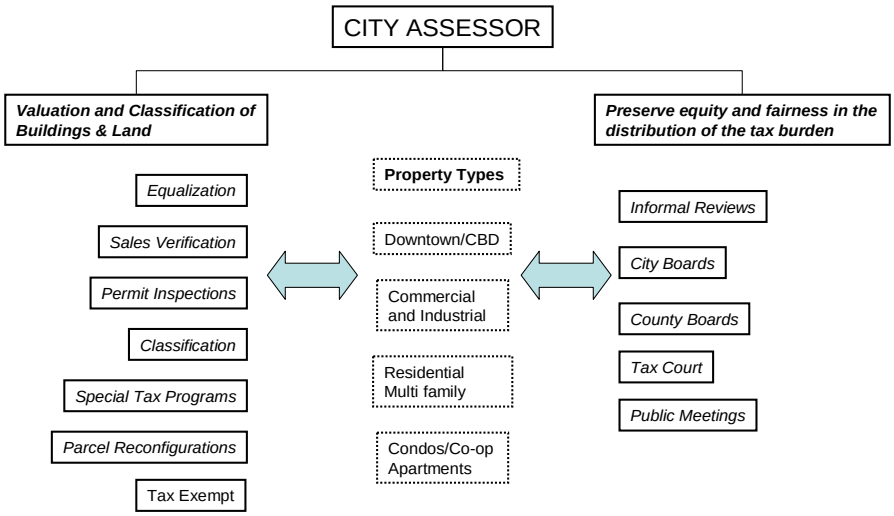
BUSINESS LINE DESCRIPTIONS

1. **Valuation and Classification of Real Estate Property –** Perform the assessment function for all real estate and appropriate personal property and share this information with Hennepin County
    a. *Valuation* – The annual estimation of value for all taxable and non-taxable real property per state law.
        i. Per Minnesota statute 20% of the taxable properties must be inspected each year
        ii. Inspect and update property records for all new construction and significant remodeling, modifications or demolition
    b. *Classification* – The annual classification and recording of parcels by ownership, property use and property type.
        i. Evaluate new exempt applications and verify existing exempt organizations
        ii. Administer and enforce all property tax programs and laws
        iii. Process existing and new property divisions and combinations

2. **Preserve equity and fairness in the distribution of the tax burden** –
    a. *Appeals and Reviews* – Respond to all informal and formal owner/taxpayer appeals and requests for property reviews. Defend values and classifications at the City and County Boards of Appeal and Equalization.
    b. *Tax Court Petitions* – Defend the departments assessed values and classifications in Minnesota Tax Court.

ORGANIZATION CHART

Assessor's Office 2010 Functional Organizational Chart



WHAT DO WE WANT TO ACHIEVE?

VISION –

The Minneapolis Assessing Office is a customer service-driven department with a professional and responsive staff working together to deliver accurate, impartial and understandable valuations and classifications to taxpayers and elected officials. The Assessor's Office will be recognized as: technologically innovative, having talented, high-performing and engaged employees, committed to continuous process improvement and committed to the right actions for the right reasons. It is an authority on assessment practices and a partner in providing information to support financial decision making.

DEPARTMENT GOALS, OBJECTIVES AND MEASURES

GOALS, OBJECTIVES AND MEASURES TABLE

City Goal	City Strategic Direction	Department Goal	Objective	Measure
A City that Works: Minneapolis is a model of fiscal responsibility, technological innovation and values-based, results driven municipal govt.	Transparency, accountability and fairness ensure citizens' confidence in their government.	The Assessor's office is transparent in interactions with stakeholders and accountable for assuring all valuations are fair equitable and defensible.	Educate related professional organizations and neighborhood groups about the property tax system. Assure property data accuracy, provide access to data and help entities discern the meaning of the data. Balance department responsibilities to assure a fair and equitable distribution of the tax burden Develop and initiate a process to collect and utilize feedback our exchanges with the public.	# of meetings or seminars actively participated in or information was presented Property types which are within 90 -105% sales ratio
	City employees high-performing, engaged & empowered	Department efforts result in both incremental and breakthrough process improvements.	Defend assessment values and classifications Increase efficiency in tax court case preparation	# of days to write narrative appraisal for each property type % levy maintained Success in achieving dismissals

City Goal	City Strategic Direction	Department Goal	Objective	Measure
				Total EMV petitioned and City tax lost to date Number and value of parcels petitioned per appraiser Average refund per stipulation per appraiser
		Department employees are high-performing engaged and empowered.	Insure staff is trained and competent to perform their job efficiently and professionally	%Of staff achieving annual *department identified* developmental goals % Of staff participating in developmental opportunities (special project assignments, job shadowing, etc.)
		The department's institutional knowledge is maintained through training, mentoring and coaching	Develop a talent pipeline to ensure skill and ability readiness to fill key positions within the department.	# Of staff achieving *individually* identified developmental goals % of staff with advanced appraisal designations
	Optimal use of technology and wireless capacity.	Technology based business solutions improve our efficiency and effectiveness.	Increase the use of technology to accurately collect and analyze data.	# of business process improvements that include use of new technology or application of technology in a new way

DEPARTMENT MEASURES AND TARGETS

Measure Name	2006	2007	2008	2009	2010 Target	2014 Target
# of meetings or seminars actively participated in or information presented	11	12	13	16	15	15
Sales ratio by property types Residential Apartment Commercial/Industrial	 93.60% 90.50% 91.70%	 94.70% 93.60% 90.00%	 94.30% 97.70% 91.80%	YTD 99.00% 106.00% 98.00%	90-105%	90-105%
# of days to write narrative appraisal pr/ property type	,				New measure	
% levy collection maintained	98.80%	99.34%	99.23%	99.65%	98.0%	98.0%
Tax court results $ millions EMV dismissed EMV settled EMV still open	 $802 $1,552 0	 $631 $1,511 $149	 $796 $688 $748	YTD $657 $267 $3,386	TBD	TBD
Tax court results % EMV dismissed EMV settled EMV still open	 34% 66% 0	 28% 66% 7%	 36% 31% 34%	YTD 15% 6% 79%	TBD	TBD
Total EMV petitioned and City tax lost to date	 $2,356 $1	YTD $2,291 $1	YTD $2,232 $ .7	YTD $4,311 $ .5	TBD	TBD
Number and value of parcels petitioned per appraiser	41.2 $117.7	45.1 $114.6	71.6 $111.6	111.8 $215.5	TBD	TBD
Average refund per stipulation per appraiser	$2,433	YTD $1,672	YTD $1,067	YTD $1,182	TBD	TBD
% of staff participating in developmental opportunities					New measure	
%of staff achieving annual *department identified* development goals					New measure	
# of staff achieving *individually identified* development goals					New measure	
% of staff with advanced appraisal designations					New measure	
# of business process improvements that include use of new technology or application of a technology in a new way			New measure	1	4	2

HOW ARE WE GOING TO GET THERE?

DEPARTMENT TACTICS AND INITIATIVES

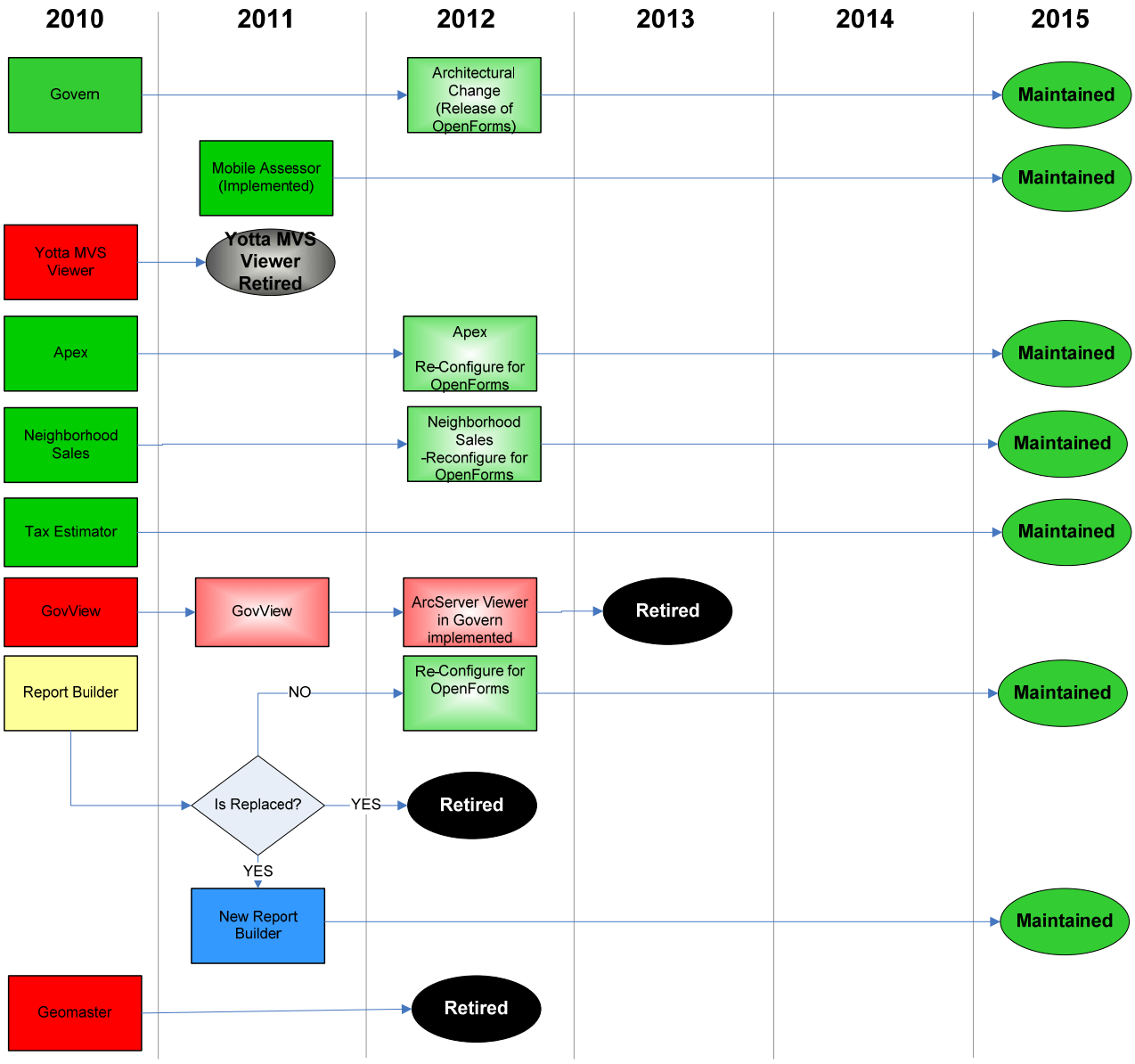
Department Goal	Objective	Tactics
The Assessor's office will be transparent in interactions with stakeholders and accountable for assuring all valuations are fair, equitable and defensible.	Educate related professional organizations and neighborhood groups about the property tax system. Assure property data accuracy, provide access to data and help entities discern the meaning of the data. Balance department responsibilities to assure a fair and equitable and distribution of the tax burden. Achieve an above average rating of our interactions with the public	Initiate meetings with neighborhood groups and Minneapolis Board of Realtors Participate in or present up to 10 neighborhood meetings, public forums or professional organizations Build web tools to help customers access and submit applications and data to the department Monitor and provide feedback to employees on their progress in meeting the assessment calendar timelines Survey participants after presentations and property inspections
Department employees are high-performing engaged and empowered.	Insure staff is trained and competent to perform their job efficiently and professionally Assure Assessor's staff has opportunities to increase their knowledge and apply new skills and abilities.	Develop additional tools and reports to provide staff accurate, frequent and timely feedback on performance to work plan Develop additional opportunities for employee recognition Provide cross-training opportunities for staff as workload and staffing resources allows. Secure funding for education and training in the budget process.
The department's institutional knowledge is maintained through training, mentoring and coaching	Develop a talent pipeline to ensure skill and ability readiness to fill key positions within the department.	Identify the needed capabilities and competencies for each key role Review professional development plans of current staff Provide opportunities to ready current employees for advancement
Department efforts result in both incremental and	Defend assessment values and	Identify and establish best practices for the development of narrative appraisals

Department Goal	Objective	Tactics
breakthrough process improvements.	classifications Increase efficiency in tax court case preparation	for each of the seven property types. Create narrative appraisal templates each of the seven property types
Technology based business solutions improve our efficiency and effectiveness.	Increase the use of technology to accurately collect and analyze data.	Attend local, State and National Real Estate and Assessment conferences to inquire about new hardware and software opportunities and to stay current on the assessment profession's best practices Identify opportunities and seek funding for technology to improve the quality of our processes and data. Create a Property Tax Exemption Web site with applications, data storage and management and notification Determine if the property tax notifications could be distributed paperless, e.g. via the automated phone service, email, twitters etc.

WHAT RESOURCES ARE WE GOING TO USE?
(TECHNOLOGY PLAN, WORKFORCE PLAN, FINANCE PLAN)

TECHNOLOGY PLAN

2010-2015 BUSINESS TECHNOLOGY ROAD MAP



1.1. Technology Projects List

Project	Description	Start Year	End Year	Projected Cost	Funding Status
Mobile Assessor	In Flight Multi-year, multi-phase project to improve productivity of assessors in the field.	2010	2011	$282,400	100% CLIC funded
Govern Open-Forms migration	Govern 11 Upgrade (component of Mobile Assessor)	2011	2012	Included in Mobile Assessor	100% CLIC Funded
Property Tax Notification Service	Project to deliver Property Value Notices electronically to owners	2014	2015	TBD	TBD
Tax Exemption Applications on City Web site	Project to deliver the Property Tax Exemption Application via Web Site	2012	2012	$5,000	Department Funded
Homestead Applications Online	Project to deliver the solution for online homestead applications	2012	2013	TBD	CLIC
Appraisal Report Automation (Replace or Upgrade Report Builder)	Project to enhance automation for generating appraisal reports.	2011	2011	$25,000	Department Funded
Cognos Management Reporting Dashboard	Project to build a Cognos framework to Govern for management dashboard.	2013	2014	TBD	TBD
City / County Integration Upgrade	Upgrade integration services between city and county. Some of what Assessor wants may be included in enhancements planned for Land Data Store (Land Management System project) and Enterprise Addressing System (EAS) project.	2013	2014	TBD	TBD

2010-2014 WORKFORCE PLAN

Key Workforce Objective	Action Items	Projected Timeline/	Measurement (identify if possible)
Workforce Development	Annually update & identify individual development plans including both department directed actions and individual directed actions	2011-2014	# of staff meeting their annual personal professional growth plans
	Maintain the department's intuitional knowledge through training, mentoring coaching and leading by example	2011-2014	% of staff with advanced appraisal designations
	Annually update department's succession plan	2011-2014	
	Explore alternative work arrangements for staff	2014	
Employee Survey Response	▪ Develop and implement a multi-faceted recognition ▪ Utilize a more public forum to enhance department-wide communication and announce staff successes and accomplishments through the installation of a "Community" white board located in the center of the office. ▪ Demonstrate employee work support via investments in technology and process redesigns to eliminate redundant tasks, time consuming data entry and disparate data storage systems	2011-2014	% of items in employee survey that improved over previous results (positive more positive, negative less negative)
Diversity Strategy	Continue to foster relationships with area universities and colleges undergraduate and graduate programs to promote internships and future employment opportunities within the department.	2011-2014	
Performance Management	• Supervisors develop section work plans for each cycle of the assessment process • Supervisors work with individuals to develop individual work plans for each cycle of the assessment process • Staff are able to develop work plan and supervisors review & approve work plans • Staff meets or exceeds bi-weekly production target	2011	% of staff who meet bi-weekly work plan production targets % of staff who achieve their PE requirements
	• Define and set standards for the production of narrative appraisals for each of the 7 property types • Train and coach staff in standards • Monitor staff production & provide bi-weekly feedback	2011	% of narrative appraisals that meet production standards per year
	• Define and set quality standards for each phase of the assessment cycle and each property type • Train and coach staff in standards • Monitor staff production & provide bi-weekly feedback	2011-2012	

2010-2014 FINANCE PLAN

City of Minneapolis
Assessor's Office
Financial Plan (in thousands of dollars)

	2008 Actual	2009 Actual	2010 Current Budget	2010 Projected	2011 Budget	% Chg from 2010 Budget	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
Revenues:										
000001 - PROPERTY TAXES	63	-	62	62	62	0.0%	62	62	62	62
000008 - CHARGES FOR SERVICES	0	0	1	1	-	0.0%				
000009 - CHARGES FOR SALES	0	2	-	-	0	0.0%				
000016 - OTHER MISC REVENUES	(1)	-	-	-	-	0.0%				
Sub-Total	62	2	63	63	62	-1.0%	62	62	62	62
Revenues to meet the financial forecast:										
The Assessor's Office is a revenue generating department for the cities general fund, bringing in nearly $160 million dollars. Forty-three percent of the City's Revenue Budget for 2009 was generated from property taxes. The Assessor's Office does not have any additional revenue generating opportunities.			-		-	0.0%	-	-	-	-
Total	124	3	126	126	-	0.0%	62	62	62	62
Expenditures:										
400000 - SALARIES AND WAGES	2,096	2,199	2,343	2,343	2,335	-0.3%	2,412	2,492	2,578	2,685
780000 - FRINGE BENEFITS	643	738	871	871	818	-6.2%	845	873	903	940
500000 - CONTRACTUAL SERVICES	791	748	606	606	768	26.6%	793	819	848	883
600000 - OPERATING COSTS	161	142	165	165	159	-3.7%	164	170	175	183
800000 - CAPITAL	0	-	1	1	1	1.0%	1	1	1	1
Sub-Total	3,692	3,826	3,986	3,986	4,080	2.4%	4,215	4,354	4,504	4,691
Expenditure changes to meet the financial forecast:										
The Assessor's office has a ratio of 80 % wages and benefits, 18% for Contractual Obligations and 2% for Discretionary expenses. The Cost Allocations Model projects increases in increments of $26,000-$37,000 each year.The department anticipates that costs will increase greater than the projections due to the addition of our new technology. The only available option to meet budget projections is a reduction of department staff.										
Total	3,692	3,826	3,986	3,986	4,080	0 0.0% 0.0%	8,430	8,708	9,008	9,382
Difference	(3,567)	(3,823)	(3,860)	(3,860)	(4,080)	-2.4%	(8,368)	(8,646)	(8,946)	(9,320)