



REAPPRAISAL - FY2027 BUDGET NARRATIVE

Please fill this out and return by May 11th. Please save the document by the name of your division, underscore, and FY2027 as follows: FAIR_FY2027

INTRODUCTORY INFO/HIGHLIGHTS/GOALS

1. Please list the name of your department/division and provide a statement of what your department is responsible for, your mission statement, and any highlights from the current and prior fiscal year for your department. Please add what your goals and objectives are for the next fiscal year:

Department Responsibility & Mission:

The Reappraisal Division is responsible for the equitable, timely, and accurate valuation of all real property within Canyon County in accordance with Idaho law. Our mission is to ensure fair and equitable assessments, provide exceptional customer service, and support transparent, data-driven property assessment administration for the residents of Canyon County.

Accomplishments for FY26:

- Successfully filled three Front Office positions during the peak Property Tax Reduction (PTR) season.
- Completed review of all lot closures, new subdivision creations, and lot splits.
- Completed the fourth year of the county's 5-year appraisal cycle during a period of significant growth, while maintaining our standing as one of the top counties in uniformity standards statewide.
- Processed all annual homeowner exemption (HOEX) applications prior to mailing assessment notices.

Top Priority Strategic Goals and Objectives for FY27:

- Complete the final year of the 5-year appraisal cycle and finalize guidelines for the next 5-year plan.
- Begin Phase 1 of the Assessment Software Upgrade.
- Maintain service levels amid continued growth in parcel creation and rising HOEX application volumes.
- Expand outreach and implement new strategies to reach additional PTR applicants.

2. Please provide any relevant data measures or key performance indicators or any metrics by which you measure production and performance in your department.

Standardized performance metrics—including parcel counts, subdivision growth, deed processing volumes, appraisal cycle progress, and exemption application trends—are provided in the accompanying graphs.

REVENUES

All of the revenues have carried over. Do not change anything dealing with property taxes, sales tax, ARPA, or interest. All other lines may be updated to reflect your requested changes.

3. Please describe department generated revenues and how current events have impacted revenue receipts:

The Reappraisal Division generates minimal revenue, primarily through the sale of customized maps and occasional plat map purchases. Current events have not significantly impacted these receipts.

4. Please outline anticipated department revenues for fiscal year 2027 including projected impacts from present circumstances:

Revenue is expected to remain consistent with historical trends at approximately \$5,000.

5. Have you had any recent fee adjustments that you included in your projections? Do you anticipate requesting fee adjustments in the upcoming fiscal year?

No fee adjustments have been implemented or are expected for FY27.

“A” BUDGET - PERSONNEL BUDGET

Please contact HR for review of all requested changes and new positions. Please reach out to the controller’s office to get an estimate for benefits. Please make sure to budget for all ancillary costs in onboarding a new employee. Please note such “B” budget costs associated with a new employee in your “B” budget as a variable cost contingent on the approval of a new position. You will need to build the following lines from zero:

- 412032 Extended Shift
- 412035 Overtime

- 413050 Part-time
- 413060 Temporary
- 413065 Seasonal
- 413080 New/reclassified positions

6. Please explain the need for all new position requests. Please highlight each request if more than one request:

The division is requesting three additional positions to meet growing workload demands:

1. Assessor Admin (Current Customer Service Specialist)

Growth in Homeowner Exemption and Property Tax Reduction programs, combined with legislative changes allowing HOEX approvals year-round, has significantly increased workload and processing timelines. PTR occupancy applications continue to rise and require fast turnaround. Additional administrative support is essential to maintain service standards.

2. Plat Technician

Rapid county growth has resulted in a substantial increase in deeds, subdivisions, and parcel creations. Restoring this previously held position is necessary to maintain processing quality and timeliness.

3. Certified Property Appraiser (or Trainee)

Due to sustained growth, the Residential Appraisal team’s parcel load is approaching maximum thresholds. Adding an additional position will ensure accurate valuations and prevent degradation of uniformity standards.

7. Please provide information for step-in-grade adjustments and promotions from one grade to a new grade:

Promotions (Estimated Cost: \$16,000 in base wages; \$1,600 in benefits):

- Advance multiple Assessor Admin I (Grade 11) employees to Assessor Admin II (Grade 12).
- Promote one Assessor Admin I to Administrative Analyst (Grade 13).
- Promote two Plat Technicians from Grade 12 to Senior Plat Technician (Grade 13).

Step & Grade Plan:

The division-created wage model is based on Min-to-Mid over 10 years and Mid-to-Max over 20 years. Director Danner has recommended revising to a 5-year Min-to-Mid structure, to be addressed in future cycles.

- Cost to implement step/grade: \$180,000
- Associated benefit increases: \$18,000

COLA (Estimated Placeholder 3%):

- Wage cost: \$77,000
- Benefit cost: \$7,700

Total estimated personnel cost increase: \$280,000

Note: HR has not yet reviewed these figures.

8. Please provide helpful information about any current vacancies that have been vacant for 6 months or more and reasons contributing to the prolonged vacancy. Is this position still needed? Are there adjustments needed to help fill this position?

There are no positions that have remained vacant for six months or longer.

“B” BUDGET – OPERATING EXPENDITURES

Please note that all “B” budget items have rolled over as is from FY26 except for:

- 577100 Computer Equipment
- 577110 Software
- 577120 Small Office Equipment
- 577121 Office Furniture

You will need to consult with IT and Facilities to build those respective lines in Euna. Whereas, last year, we requested zero-based budgeting, these are really the only variable lines that need to be constructed from scratch with input from It and Facilities. You will need justifying narrative for line items comprised within these lines.

9. How is your total B budget this year compared to last year? Please list the net difference. Please note any significant adjustments among various line items:

Key line-item changes include:

- 521101 Professional Consultants: Reduced due to completion of a District Court case.
- 521120 Misc. Professional Consultants: Increased due to rising printing costs for Assessment Notices.
- 533301 Service Contracts: Increased due to higher cost table subscriptions, larger parcel counts, and vendor service agreements.
- 684221 Computer/Networks/Software: Increased to support phased implementation of the Assessment Software Upgrade.

Additional detail is provided in EUNA.

“C” BUDGET – CAPITAL BUDGET

Please describe any property, equipment, project or similar items with an estimated useful life in excess of one year and an initial cost greater than \$5,000. Please note that all Capital lines have also been zeroed out. You will need to consult with Facilities where relevant for building these lines.

- An individual item \$5,000-\$15,000 use 680 expense codes and are not depreciated.
- An individual item \$15,000 and over use 681, 682, 683, 684 codes and are depreciated.

Item or Project	Estimated Cost	Priority – see rating scale
High-Volume Scanner Replacements – 2	\$6,000 Each	I
Upgrade Aged Appraisal Software System to Modern Technology		
Cost to Implement \$2,225,000 (Assr & Treas)-Split between 2 Offices	\$1,112,500	II
Implementation Cost will be spread over 3-4 Budget Cycles		
(\$125,000 FY26 & \$175,000 FY27) will cover estimated YR 1 costs		

Priority Rating Scale

Priority I: Imperative (Must-do)

- Corrects a public health or safety condition, satisfies legal obligation, prevents severe damage to county property, essential to providing mandated services

Priority II: Essential (Should-do)

- Repairs or replaces an obsolete facility or item, reduces future operating or maintenance costs, leverages funding sources

Priority III: Important (Could-do)

- Provides new or expanded services, reduces energy consumption, enhances cultural or natural resources

Priority IV: Desirable (Would like to do)

- Would be beneficial to operations but not an urgent need

10. How does the asset support or further the core mission of the county?

The current assessment software has been in use in Canyon County for over 20 years. A modern system will significantly enhance operational efficiency, accuracy, and compliance with mandated assessment processes, directly supporting the county’s core commitment to fair and timely property valuation.

11. What are the estimated ongoing operational costs and cost savings?

Software maintenance costs will increase following implementation due primarily to cloud hosting. These adjustments will not take effect until after the system goes live (anticipated FY29–FY30).