

16 Assessor of Property

Assessment Line of Business

The purpose of the Assessment Line of Business is to produce, provide, and maintain an annual assessment roll pursuant to all applicable laws, rules, and regulations.

Assessment Program

The purpose of the Assessment Program is to produce, provide, and maintain an annual assessment roll pursuant to all applicable laws, rules, and regulations.

Budget Summary	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	FY23-FY24 Difference	FY23-FY24 % Change
GSD General Fund	8,720,000	7,356,069	9,905,500	11,158,400	1,252,900	12.6%
Total	\$8,720,000	\$7,356,069	\$9,905,500	\$11,158,400	\$1,252,900	12.6%

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Board of Equalization Line of Business

The purpose of the Board of Equalization Line of Business is to provide an entity that serves to review the annual assessment roll, including hearing appeals of taxpayers who disagree with their assessment.

Board of Equalization Program

The purpose of the Board of Equalization Program is to provide an entity that serves to review the annual assessment roll, including hearing appeals of taxpayers who feel their property is over assessed.

Budget Summary	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	FY23-FY24 Difference	FY23-FY24 % Change
GSD General Fund	20,000	25,001	20,000	19,500	(500)	-2.5%
Total	\$20,000	\$25,001	\$20,000	\$19,500	-\$500	-2.5%

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Hearing Officer Review Line of Business

The purpose of the Hearing Officer Review Line of Business is to assist the Board of Equalization to timely and efficiently conduct its work to review the annual assessment roll by hearing appeals of taxpayers who disagree with their assessment.

Hearing Officer Review Program

The purpose of the Hearing Officer Review Program is to assist the Board of Equalization to timely and efficiently conduct its work to review the annual assessment roll by hearing appeals of taxpayers who feel their property is over assessed.

Budget Summary	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	FY23-FY24 Difference	FY23-FY24 % Change
GSD General Fund	82,200	27,634	40,000	40,000	0	0.0%
Total	\$82,200	\$27,634	\$40,000	\$40,000	\$0	0.0%

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Personal Property Audit Line of Business

The purpose of the Personal Property Audit Line of Business is to perform audits in compliance with State requirements and to encourage all entities liable for tangible personal property taxes to report accurately.

Personal Property Audit Program

The purpose of the Personal Property Audit Program is to perform audits in compliance with State requirements and to encourage all entities liable for tangible personal property taxes to report accurately.

Budget Summary	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	FY23-FY24 Difference	FY23-FY24 % Change
GSD General Fund	388,000	352,743	393,900	399,800	5,900	1.5%
Total	\$388,000	\$352,743	\$393,900	\$399,800	\$5,900	1.5%