

July 24, 2015

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In our Mini Conference Board meeting on Wednesday 7/22/2015, I was asked about average parcel count per appraiser. I am not able to find a study that would yield this information, but I did find this recent Survey. Excerpts of the results of 2013 Survey are shown below:

*Staffing in Assessment Offices in the United States
and Canada: Results of 2013 Survey*

**BY LAWRENCE C. WALTERS, PH.D.
AND THE IAAO RESEARCH COMMITTEE**

This survey was approved for publication in January 2014 by the Executive Board of the International Association of Assessing Officers. The survey was conducted in partnership with the Friends of the Paul V. Corusy Memorial Library Trust Fund. The Trust Fund supports research projects in the field of mass appraisal, tax assessment, and tax policy throughout the world.

Table 16. Parcels per permanent employee by type of agency

Type of Agency	Number of Respondents	Parcels per Permanent Employee				1986 Mean	Percentage Change 1986–2013
		Mean	Median	Minimum	Maximum		
County	311	3,610	3,000	68	32,793	3,120	+15.7%
Municipality	217	2,488	2,302	31	8,133	2,220	+12.1%
Township	64	2,740	2,467	126	12,000	1,770	+54.8%
Public multiple	22	3,227	3,190	1,375	8,938	5,530	-42.6%
Private multiple	15	3,919	2,333	320	9,857	NA	
State/Province	14	2,873	2,867	984	5,000	NA	
Overall	643	3,123	2,692	31	32,793	2,420	+29.0%

Our parcel count for 1/1/2015 is 20,445. Based on this survey, and using the Mean of the Municipalities Type, Parcels Per Permanent Employee of 2,488, we should have a staff of 8.22 employees; using the Median of the Municipalities Type, Parcels Per Permanent Employee of 2,302, we should have a staff of 8.88 employees.

If you approve changing the Half Time position to Full Time, we would have funding for 7 Permanent Employees. This is lower than the 8.22 and 8.88 shown in above survey.

If any of you are interested in the full survey, please let me know and I will provide a copy of it.

1/2 Time Approved Position to Full Time Position Cost Analysis

	Approved 1/2 Time	Cost Full Time	Cost Difference	1/2 Time Monthly	Vacant Appraiser II		Vacant IT Position	
Base Salary	\$35,000	\$75,000			\$68,800		\$76,388	
F.I.C.A. @ 7.65%	\$2,678	\$5,738			\$5,263		\$5,844	
I.P.E.R.S. @ 8.93%	\$3,126	\$6,698		\$48,948	\$6,144	\$98,942	\$6,821	\$107,788
<u>Health Insurance</u>	<u>\$8,145</u>	<u>\$18,735</u>		12	<u>\$18,735</u>	12	<u>\$18,735</u>	12
Total Cost	\$48,948	\$106,170	\$57,222	\$4,079	\$98,942	\$8,245	\$107,788	\$8,982
Hire Date 10/1/15								
Months Vacant				3		3		2
Months Salaries Not Paid				\$12,237		\$24,736		\$17,965
Total Salaries Not Paid			\$54,937					
Impact on 2015/16 Budget			\$2,285					