

# ASSESSOR'S OFFICE

The Spartanburg County Assessor's Office identifies, maps, classifies, appraises and assesses residential, commercial, agricultural and vacant property in Spartanburg County for ad valorem taxation within the guidelines of the SC Code of Laws, SC Department of Revenue regulations and Spartanburg County Ordinances. Conduct informal hearings and participate in formal hearings and Administrative Law judge hearings for real estate assessment appeals by property owners. Provide annual real estate assessments to the County Auditor. Reappraise and reassess all property every five years in accordance with Section 12-43-217 of the SC Code of Laws.

<b>DEPT NUMBER: 1-9159</b>	<b>ASSESSOR'S OFFICE</b>					
<b>FUNDING SOURCE(S)</b>	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 BUDGET	FY 2010/11 BUDGET	INC/DEC FY 11 - 10
General Fund	2,103,158	2,444,602	2,930,033	2,296,835	<b>2,261,229</b>	(35,606)
<b>EXPENDITURES</b>						
Personnel Services Expenditures	1,797,273	2,057,441	2,360,500	2,206,535	<b>2,173,929</b>	(32,606)
Operating Expenditures	292,074	347,274	550,637	86,300	<b>83,300</b>	(3,000)
Capital Outlay	13,811	39,888	18,896	4,000	<b>4,000</b>	0
Other Expenditures	0	0	0	0	<b>0</b>	0
<b>EXPENDITURE TOTAL</b>	<b>\$2,103,158</b>	<b>\$2,444,602</b>	<b>\$2,930,033</b>	<b>\$2,296,835</b>	<b>\$2,261,229</b>	<b>(\$35,606)</b>
<b>AUTHORIZED PERSONNEL</b>	42	42	42	42	<b>42</b>	0

## FY 2010/11 Budget Highlights & Initiatives

- Personnel expenses are reduced through retirements.

## Objectives:

- Responsible for preparation of the real estate tax roll for residential, commercial, agricultural and vacant properties located within the county
- Mass appraisal by systematic review and valuation of real property based on legislated and county ordinance directives
- Advice and coordination is provided to taxpayers and their agents on all types of property tax matters, as well as political subdivisions and their tax administrative offices, county administration and budget management relating to their assessment and revenue projections

<b>Function or Division</b>	<b>Description</b>	<b>Percent of Budget</b>
<b>Appraisal</b>	Data Collection and valuation of new construction on an annual basis for real property tax purposes	41%
<b>Mapping</b>	Annual maintenance of tax maps for real property tax purposes	14%
<b>Operations and Support</b>	Internal and external support for completing tasks, editing files, processing applications, data management, inventory maintenance, and the interdepartmental activities for production of annual assessments and managing of staff	32%
<b>Mobile Home Division</b>	Permitting, registration, inspecting, addressing, enforcement and appraising of mobile homes	13%