

Fiscal Year 2023

Annual Report



Maricopa County
Assessor's Office

MISSION, VISION, VALUES

Mission

Serve in the highest regard by providing a fair and equitable valuation of all taxable property in Maricopa County without favor or partiality while efficiently and effectively administering applicable laws and industry standards.



Vision

Be a best-in-class organization that is recognized for its accuracy, innovative solutions, transparency, and high value services.

Values

**FAIR & EQUITABLE
SERVICE**

Always do what is right; be honest, accurate, and transparent with property owners, the public, and our team about our work and how it is performed. Ensure fair and equitable property valuations to support the collection of property taxes that are essential funding for valuable community resources.

ONE TEAM

Work as a collaborative team with civility, respect, and compassion. Be hard-working, dedicated, and best-in-class public servants while conducting all business to the highest quality and providing a superior customer experience.

**INNOVATION &
EFFICIENCY**

Implement practical and effective solutions that improve our workflow, processes, and the lives of our team members and the public we serve.

FROM THE ASSESSOR

DEAR PROPERTY OWNERS AND COMMUNITY MEMBERS,

Maricopa County has held the title of "fastest growing county by numeric growth" for much of the past decade. This ongoing population increase, among other societal shifts, has forever changed the way our Office does business. However, our mission to ensure fair and accurate property assessments across Maricopa County remains the same.

Our commitment to transparency, efficiency, and excellence has allowed us to achieve notable milestones, and we are proud to share these achievements with you.

This past year, our team embraced and invested in cutting-edge technology to streamline our assessment processes and improve data accuracy; advocated for and implemented several approved legislative policies; proactively engaged with property owners and community partners to educate them about the assessment process and available exemptions; enhanced our communication with the Treasurer and Recorder's Offices and STAR Contact Center to address customer inquiries and provide personalized assistance when needed; internally embarked on a mission to understand our employees' thoughts, concerns, and aspirations to continue creating a dynamic workplace.



This Annual Report expands on these incredible successes. It also includes detailed information about changes in property values and illustrates the invaluable community services your tax dollars provide.

We greatly value your partnership in this journey toward transparency and excellence. Your feedback and input are crucial as we continually refine our practices to serve Maricopa County better. Please feel free to reach out to us if you have any questions, concerns, or suggestions.

Thank you for entrusting us with the responsibility of valuing your property fairly and accurately. Together, we can continue to build a strong and vibrant community.

Sincerely,

Eddie Cook

Maricopa County Assessor

WHO WE ARE

Working as "One Team"

The Assessor's Office is tasked with identifying, locating, assessing, and notifying property owners of their property's valuation.

We are a team of nearly 300 individuals across five divisions working as one team to best serve Maricopa County.

ADMINISTRATION

- ▶ Conducts the internal business of the organization
- ▶ Composed of Finance, Human Resources, Communications, Training and Development, and Government Relations

APPRAISAL

- ▶ Sets values for all real and personal property and reviews thousands of building permits each year
- ▶ Oversees legal class verification and valuation relief programs
- ▶ Manages the tax roll for taxing jurisdictions

INNOVATION & TECHNOLOGY

- ▶ Ensures successful network operations and applications for team members & property owners
- ▶ Develops and supports GIS programs and Assessment Analyst Geographic Assessment Mass Appraisal (AA-GAMA) technology

CUSTOMER EXPERIENCE & SUPPORT SERVICES

- ▶ Provides a superior customer experience while interacting with property owners and residents
- ▶ Assists with valuation relief programs, exemptions, and document scanning
- ▶ Includes STAR Contact Center
- ▶ Intakes assorted documents and provides clerical support for several divisions

PROPERTY OWNERSHIP & MAPPING

- ▶ Updates all property ownership and title information
- ▶ Creates customized maps using Geographic Information Systems (GIS) technology



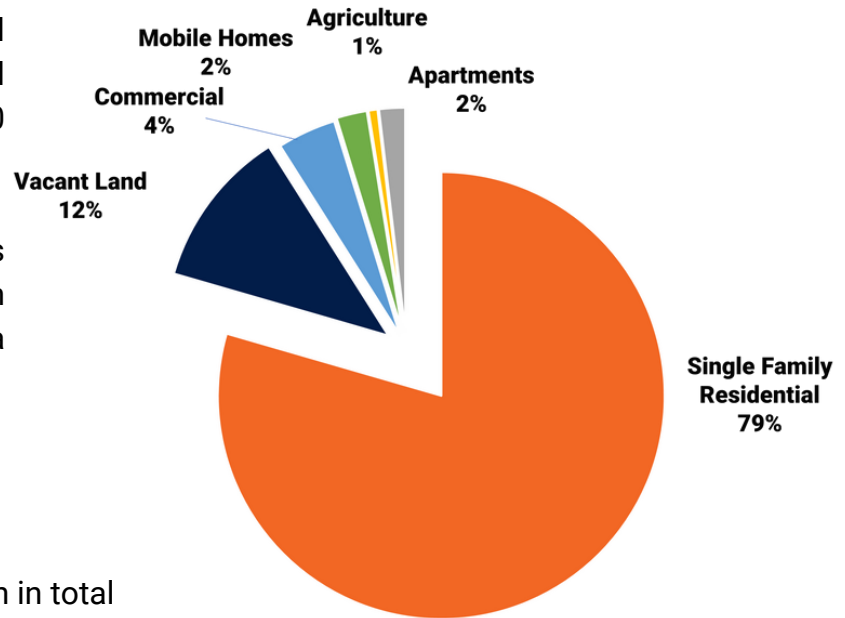
VALUING MARICOPA COUNTY

Property Types

We identify, assess, classify, and value more than **1.8 million** parcels and business personal property accounts in the nation's fastest growing county. To allow for an extensive appeal process, most property values are set a year ahead. In February 2023, our office sent out Notices of Value for the 2024 tax year.

Nearly all property types increased in total numbers. Single Family Residences continued to lead in overall growth with more than 18,000 homes added to the tax roll.

Agriculture parcels were the only property types that decreased for the second year in a row. In 2023, 708 were removed from the tax rolls, a 5.9% decline.



Property Values

In addition to most property types seeing growth in total numbers, values continued to climb for all property types.

The Full Cash Value of all real property in Maricopa County for tax year 2024 totaled over \$1.06 trillion.

Full Cash Value (FCV) is relative to market value and determined by analyzing many factors including square footage, location, age, and use. The median FCV for all property types rose by double digits with manufactured housing seeing the greatest gain at 28.5% compared to 24.4% in tax year 2023.

Even with significant increases in FCV, most property owners won't see dramatic increases in their property taxes. In Arizona, property taxes are calculated using the Limited Property Value (LPV). LPV is a statutory value and cannot increase more than 5% annually unless substantial changes are made to the property or there is a change in use.

Property Type	FCV TY 2023	FCV TY 2024	FCV % Change	LPV TY 2023	LPV TY 2024	LPV % Change
Vacant Land	56,200	68,500	21.9%	18,790	19,404	3.3%
Single Family Residential	352,700	418,300	18.6%	197,099	206,954	5%
Condominium	225,100	285,100	26.7%	108,360	113,778	5%
Apartments	489,200	623,600	27.5%	133,296	139,961	5%
Commercial	794,300	972,000	22.4%	494,874	519,489	5%
Manufactured Housing	92,900	119,347	28.5%	68,096	71,483	5%

REMAINING FISCALLY RESPONSIBLE

Budget Breakdown

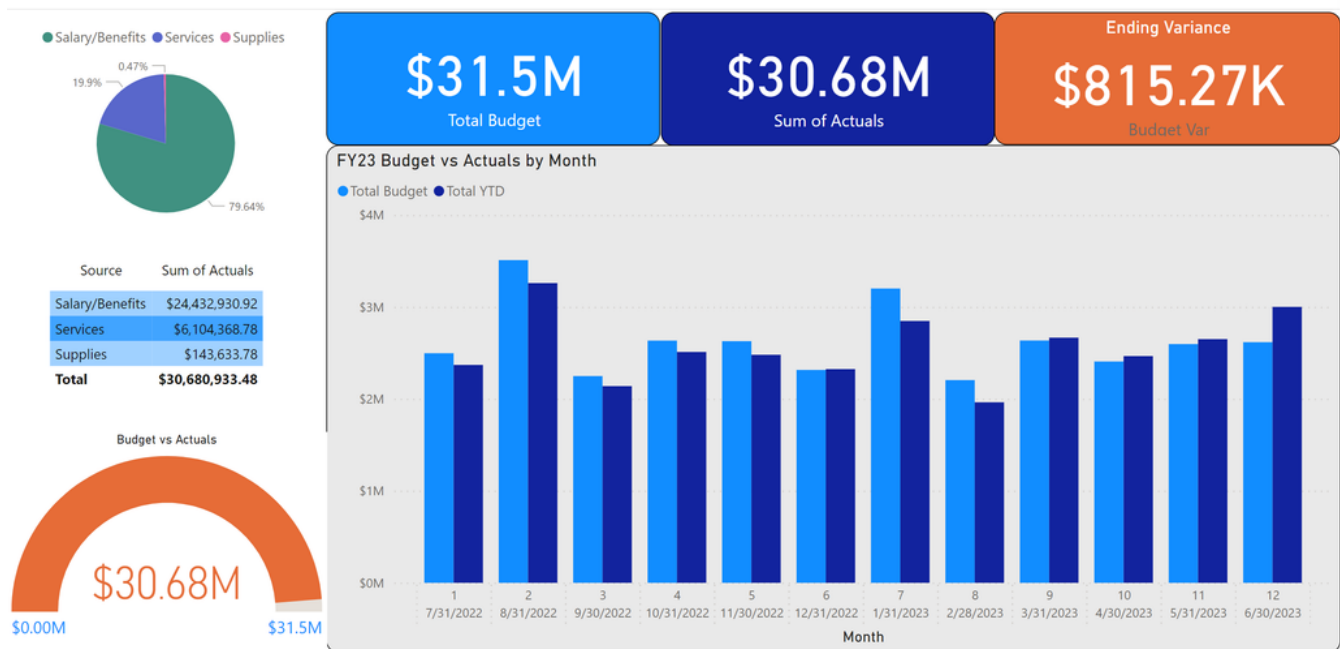
It is our office's core value to deliver first class service at the lowest cost to the taxpayer. We demonstrate that through exceptional fiscal management and resource optimization. The result - a **substantial cost-saving achievement of over \$815 thousand**.

It was through diligent planning, strategic decision-making, and streamlined operational practices that our finance team successfully identified areas for improvement, implemented targeted cost-cutting measures, and ultimately realized these impressive savings.

Saving taxpayer dollars did not come at the expense of serving property owners to the best of our ability. In fact, we were able to fund temporary staffing at the STAR Contact Center to help with the higher call volume after sending out Notices of Value. Additionally, this fiscal year, our finance team employed new programs and services to revamp the ways we display and share budget data for increased transparency. The result was an interactive dashboard that updates and reports on our office's budget in real-time.

Salary and benefits account for nearly 80 percent of our \$31.5 million budget, allocating the majority of the remaining 20 percent to services and supplies. In contrast to last year, our top supplies and services expense was for software and technology services, bumping postage and printing costs to number two. As we continue our Digital First initiative, we hope to send and accept more documents electronically in the future, further reducing print and postage expenditures.

FY23 Assessor's Office Budget Summary



VALUING OTHER PROPERTY TYPES

Personal Exemptions

Our office is responsible for valuing all properties and property types in Maricopa County including those that receive tax exemptions. Personal Exemptions (PE) are part of our office's Valuation Relief Program and offered to eligible widows, widowers, totally disabled persons, and disabled veterans with an honorable discharge. PE reduces the taxable Assessed Limited Property Value up to \$4,375. In Maricopa County in FY 2023, more than 12,000 parcels received a Personal Exemption.

# of Parcels	FCV Assessed	LPV Assessed
12,437	\$44,400,914	\$43,086,087

Organizational Exemptions

Property Type	Parcels/Accounts	FCV Assessed	LPV Assessed
Real Property	29,009	\$11,869,693,687	\$8,357,581,568
Unsecured	2,645	\$72,943,756	\$69,855,993

The Organizational Exemptions unit receives and reviews thousands of applications each year. These entities include religious non-profits, hospitals, veteran organizations, community service organizations, and more. If approved, these organizations may pay little to no property taxes. In 2023, more than 31,000 parcels and accounts received an Organizational Exemption.

Total Exemptions

Additionally, there are 698 Centrally Valued Properties that were assessed by the Arizona Department of Revenue and received exemptions. All together, nearly 45,000 properties were given valuation exemptions.

Total Parcels/Accounts	Total FCV Assessed	Total LPV Assessed
44,789	\$12,986,682,376	\$9,470,167,667

VALUING OTHER PROPERTY TYPES

Ownership

As Maricopa County continued to lead the nation in growth, our Ownership Department saw a corresponding slight uptick in legal documents received and reviewed.

Our deeds processing and sales affidavit team reviewed and processed an average of **29,545** documents each month compared to 29,200 the year before.

GIS Mapping

From July 2022 to June 2023, the GIS Mapping Team reviewed and processed **2,834** deeds splitting or combining parcels averaging over **236** per month.

Subdivisions plats are counted separately and in FY 2023, roughly **610** were mapped.

Business Personal Property

In addition to property parcels, it is our office's responsibility to value property accounts like Business Personal Property (BPP). This includes assets such as tables, desks, computers, machinery, and equipment. In contrast to real property which is valued a year ahead of the tax year, BPP Notices of Value are sent to property owners the same year as the tax year. **In August 2022, our office delivered values for over 67,000 accounts.**

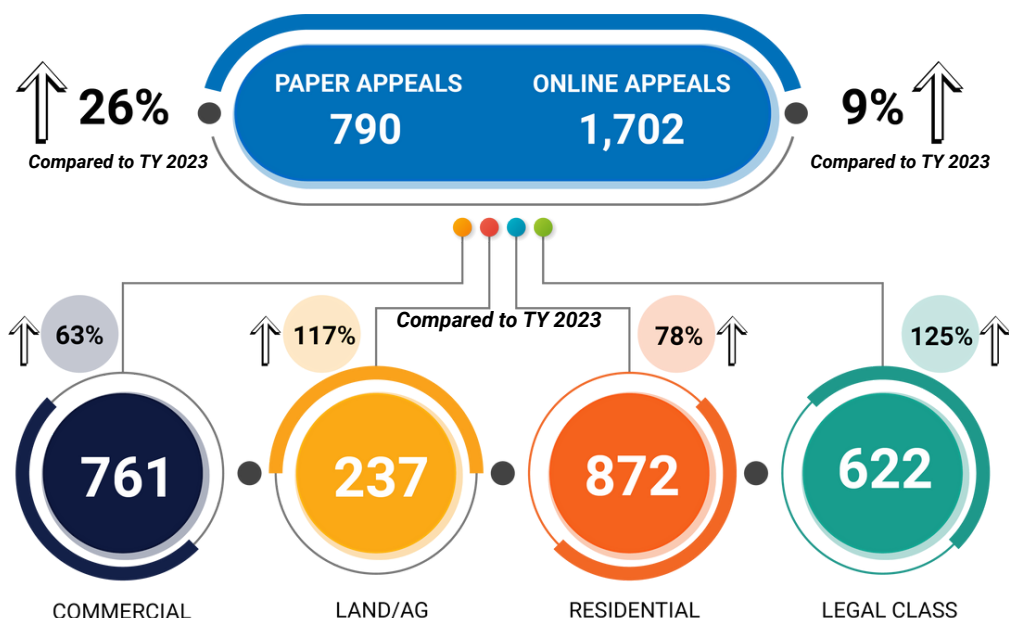
Account Class	Total Accounts	Total Assets	Total Acquisition Cost	Total Depreciated Value	Total FCV	Total LPV
AGRICULTURAL BPP	155	3,386	\$407,818,676	\$86,307,643	\$50,457,121	\$50,457,121
COMMERCIAL BPP	44,488	615,483	\$82,429,193,897	\$14,390,813,778	\$13,028,326,681	\$13,028,326,681
LEASING BPP	23,241	75,070	\$5,284,294,496	\$856,417,409	\$649,827,485	\$649,827,485

Appeals

Property owners are able to petition for a review if they believe their property was improperly valued or misclassified.

This was the third tax year that property owners were able to file an appeal online and it continues to be an attractive option, accounting for less than 40% of appeals in its first year, now **nearly 70% of all appeals are filed online.**

Total Appeals for TY 2024



PROPERTY VALUES & TAXES

Proposition 117 & Rule B

Arizona property owners have two values on their Valuation Notice – Full Cash Value (FCV) and Limited Property Value (LPV).

FCV

- Reflects the market value
- Appealable value
- Reflects any upturn and downturn of the housing market at time of appraisal

LPV

- Value applied to tax rates
- Cannot exceed the property's FCV
- Statutorily limited on how much it can increase each year UNLESS there were significant changes to the property

This was the first time in many years that the housing market experienced a dip in values, so some property owners might have seen their FCV decrease or increase at a lower rate than in previous years but likely still saw their LPV increase because of Proposition 117. Over 95% of properties saw their LPV increase by the statutory limit of 5% because the ultimate goal is to equalize FCV and LPV. This is what is referred to in Prop 117 as a Rule A.

A Rule B is triggered if there were significant changes to the property or a change in use. In these instances, a Rule B calculation sets the LPV at a level or percentage of the FCV that is comparable to other properties of the same or similar use or classification. In TY 2024, the average LPV was 48% of FCV for primary residences. Therefore, if your primary residence qualified for a Rule B, the LPV would be 48% of the FCV.

Seeing Your Tax Dollars at Work

While our office is not responsible for billing nor collecting property taxes, the Maricopa County Treasurer sends out property tax bills using our office's assessed values and applying the property's corresponding tax rates.

Our office sends out Valuation Notices a year ahead of the tax year for most property types. Property taxes in Maricopa County have two due dates, Oct. 1 for the first half and March 1 of the following year for the second half. So during FY 2023, Maricopa County property owners paid their property taxes for TY 2022.

County controlled property taxes accounted for only 11% of total property taxes. School district taxes are the largest portion, followed by cities, community college, special districts, and the State.



Credit: Maricopa County Treasurer

Additionally, the FY 2023 budget lowered Maricopa County's primary tax rate to 1.25 (or \$125 on a \$100,000 home). Even prior to this cut, Maricopa County had the 5th lowest rate among Arizona's 15 counties despite being the largest.

LEGISLATIVE ADVOCACY ACHIEVEMENTS

Session Overview

The 2023 Legislative Session began Jan. 9, 2023, was still going on when FY 2023 ended, and was officially the longest regular session in state history. Over the course, our office actively tracked 46 different bills and memorials, met with dozens of lawmakers, lobbyists, staffers, and stakeholders, and appeared in several committee hearings to provide the public with critical information on multiple bills.



HB 2064 & Other Impactful Bills



Our office's top legislative priority this session was getting HB 2064 passed and were pleased when it was one of just 205 bills signed by Governor Katie Hobbs. This bill expanded who can provide a disability attestation for personal exemptions.

Before taking effect, Arizona law required it come from a licensed physician, making valuation relief difficult for those without a primary care provider. HB 2064 increased that list to include physician's assistants, nurse practitioners, and Veterans Administration disability award letters. This was a huge win for our team as it is our goal to ensure that all Arizonans entitled to an exemption are able to receive it.

The legislative team also monitored and prepared our office for any bills that could impact our office, like SB 1190. This allowed the Department of Revenue to issue an extension of the Notice of Value beyond the March deadline if the Governor has declared a state of emergency, granting County Assessor's Offices greater freedom if a natural disaster disrupts operations. Our office is developing procedures to address this eventuality.

Proposition 130

Additionally, Maricopa County Assessor Eddie Cook was a vocal and active proponent for Proposition 130 which amended Arizona law on property exemptions.

The measure appeared on the November 2022 ballot statewide and was approved by a 64% majority. Among other changes, Prop 130 restored personal exemptions for disabled veterans if they meet the income and property valuation requirements and allowed the state legislature to set valuation exemption amounts and qualifications for the eligible groups and for property used for trade, business, or agriculture.

Our team quickly worked to update all forms and information before the personal exemption application period opened in January.



DIGITAL FIRST

AA-GAMA Goes Live

Our team launched a brand-new technology system to manage the 1.8 million assessments we process each year. The new system is called AA-GAMA – **Assessment Analyst-Geographic Assisted Mass Appraisal** – and is a cloud-based system designed to be more efficient, faster, and easier to use. AA-GAMA also has increased reporting capabilities, provides easier access to historical information, and is more secure than the previous system.




AA-GAMA is also more customizable and scalable for future growth as Maricopa County continues to be an attractive destination for homeowners and investors. It is compatible with the office’s current Geographic Information System and makes it easier for both the Assessor’s Office employees and public to use.

The previous system, 6i, was built in 1992 and last upgraded in 2006. While it served its purpose, by modern standards it had become inefficient, lacked modern security measures, and was inflexible.


The platform switch was a groundbreaking move for the department as Maricopa County is the first county to launch a system with this size and scope. The new program officially went live in October 2022 but was the culmination of over a decade of preparing, software building, user acceptance testing, debugging, and optimizing.

Customer Portal



28k
User Accounts

.....



2k
Appeals

FY 2023 marked one year of offering our online Customer Portal. Once an account is created, this interactive resource allows property owners to file appeals, update their mailing address, apply for Senior Valuation Protection and Personal Exemptions, and much more.

At the end of FY 2023, a total of **28,287** accounts had been created. Additionally, a total of **2,628** appeals had been submitted online since the digital option debuted.

Notices of Claim

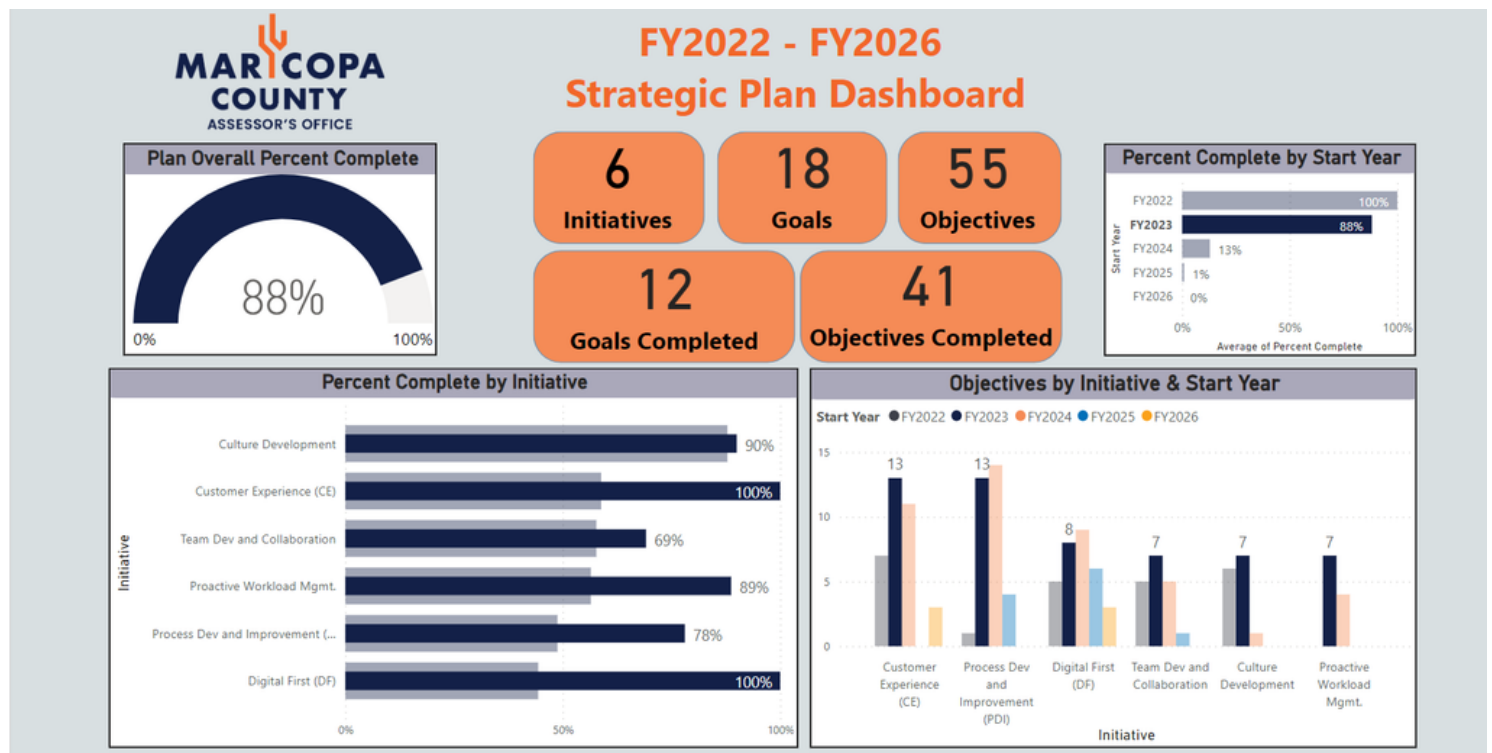
If a property owner notices a factual error in their property information, they can file a Notice of Claim (NOC) for up to three previous years. At the very end of FY 2023, our office introduced two virtual ways to submit NOCs - through a completed DocuSign copy available on the Assessor’s Office website or by downloading and completing the required Department of Revenue Form and emailing it to the designated inbox, ASR.Claims@maricopa.gov. These digital options were made possible when SB 1266 was signed into law in 2022, permitting Notices of Claim and Petitions for Review to be accepted electronically.

STRATEGIC PLAN SUCCESS

Over Halfway Complete

FY 2023 was the second of five years laid out in our comprehensive [Strategic Plan](#). Following a very successful inaugural year, we continued to accomplish dozens of goals and objectives, several ahead of their target date.

Overall, we completed 12 goals and 41 objectives in FY 2023. Each of these achievements helped us accomplish our organizational goals of improving customer service, innovating our processes, developing an environment conducive to a superior employee experience, digitizing our operations, and proactively managing our statutory requirements.



Culture Development

The overarching objective of our Culture Development initiative is to empower our team, build their expertise, enhance collaboration, and improve engagement. We were thrilled to accomplish two of our Culture Development goals for FY 2023 including becoming one of the best places to work in Arizona. We have more information on this monumental achievement on page 14.

Our team also identified several survey questions in FY 2022, such as, "How likely are you to recommend this office to your friends and family?" We increased our net promoter score this year by one point which is considered excellent.

STRATEGIC PLAN SUCCESS

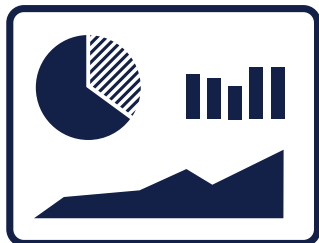
Customer Experience

Our Customer Experience and Support Services team continued to set a new standard in customer satisfaction, completing several goals including our aim of a 24-72-hour turnaround time responding to most general inquiry cases. **Overall, we completed over 30,000 cases/inquiries/requests. Additionally, our team processed nearly 20,000 rental registrations with an average turnaround time of 5-7 days.**

Also this year, our team began to cross-train STAR Contact Center representatives, expanding their knowledge and access to our public inquiries. In return, they aided us in answering queries and closing cases. Finally, our team launched a monthly **Front Counter Collaboration** meeting with representatives from the STAR Contact Center, Elections, Treasurer's, and Recorder's Offices. The virtual meetings offered time for our teams to brainstorm ideas, share relevant updates, and create multi-agency content together to benefit our customers.



Process Improvement



Transforming raw information into actionable insights was a continuous theme for our office. Our Innovations team created **Ownership and Mapping performance dashboards** to capture both team and individual productivity and quality. The dashboards connect to AA-GAMA to report metrics and visually track the data in real-time using Power BI.

Another strategic plan success was launching a Customer Experience dashboard called "**CenterBrain**". This tool retrieves data like case types, inputs, and ages from multiple sources including Salesforce, Microsoft Excel user forms, and the STAR Contact Center. Customer Experience leaders then use this information to make data-driven decisions and provide even better public service.

Team Development

Investing in our team members not only strengthens each individual but ultimately contributes to the long-term success of our organization. In line with this effort, in August 2022, we deployed the **Office Training Plan** and **Training Essentials** and subsequently offered over 50 internal classes to team members.

Our Employee Development team also created and published **Position Progression Documents** to promote growth within the office. Finally, we launched the **New Employee Orientation Boost** to elevate the understanding of each workgroup's responsibilities and to increase the retention of our 3-6 month employees. The inaugural training was met with glowing reviews from participants and presenters.

Named Top Workplace in Arizona



The year 2023 was a momentous one for us, as we were recognized and awarded as one of Arizona's Top Workplaces. Being named a Top Workplace was a big deal - only 137 organizations made the 2023 list and our office was the only government organization recognized. This prestigious accolade was based solely on employee feedback and was the result of our employees' dedication, commitment, and passion for creating an exceptional workplace culture.

Over 84% of our team participated, providing valuable insight into our workplace environment and why they believe the Maricopa County Assessor's Office is a great place to work. The survey also supplied anonymous employee feedback highlighting areas of improvement. With this information, the Executive Leadership team scheduled several office-wide, listening and collaboration sessions, each one geared to one of three areas of improvement. Those are scheduled to take place at the beginning of FY 2024.

New Look, Same Great Service

As we rang in the new year, we were excited to also debut a brand-new look.

In January 2023, our office joined the Countywide effort to rebrand and revitalize our image. Featuring a new font, color scheme, and logo, we spent the last half of the fiscal year incorporating the new design into our website, social media, documents and forms, email signatures, and County swag.

Assessor Cook has emphasized our office working as One Team, and we were excited to extend that idea to all of Maricopa County. Now, residents will better understand the many services and support that Maricopa County provides throughout its many departments.

And to top it off, the new County brand is award winning! Maricopa County received a 2023 Achievement Award from the National Association of Counties (NACo) in the Civic Education and Public Information category for the new look and rollout.



Implements Salesforce

Our office partners with the STAR Contact Center (STAR) to better provide a first-class customer experience. STAR representatives serve as the first point of contact, answering property owners' questions and inquiries. In return, our office, in conjunction with the Treasurer and Recorder's Offices, supports and sponsors the STAR Contact Center.

Assessor Eddie Cook was the chair of the STAR Board for FY 2023, authorizing our office to ensure that STAR had sufficient staffing, training development, call management procedures, and necessary software.

After advocating for essential funding, the STAR Contact Center was able to make several enhancements including the following:

- Implemented a Customer Relationship Management (CRM) system with Salesforce technology to better understand and improve the Customer Experience through more robust reporting, better call tracking, and pinpointing top customer calls, forms requested, and reason for transfers
- Onboarded additional phone representatives that were approved to reduce wait times and improve the Customer Experience
- Added a third Supervisor to bring the Supervisor-to-Representative ratio to industry standards and improve the Employee Experience

Month	ASR Specific Calls
July 2022	3,399
August 2022	3,593
September 2022	5,594
October 2022	4,074
November 2022	3,866
December 2022	2,900
January 2023	3,939
February 2023	7,706
March 2023	8,075
April 2023	4,145
May 2023	3,352
June 2023	3,831

TOTAL

54,474



MARICOPA
COUNTY
ASSESSOR'S OFFICE



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