



Maricopa County Assessor's Office

ANNUAL REPORT



Fiscal Year
2021

Value | Equity | Service

A MESSAGE FROM ASSESSOR EDDIE COOK

In a year like no other, we proudly served Maricopa County from all across Maricopa County.

I am proud of the work our team has performed through an exceptionally challenging year. We quickly adapted to new places and methods of working and became one virtual team. Our high-performing team provided efficient and effective service to property owners and the public at the lowest

expense to taxpayers. We continued to meet our statutory requirements ahead of schedule and developed innovative solutions to provide a better customer experience, all while putting the health and safety of property owners, the public, and our team first.



Assessor Eddie Cook with his executive leadership team in January 2021

These innovative solutions have come in a variety of forms. Whether it is creating the ability to submit a form online or explaining some of our most complex subjects, our goal continues to be to provide simple, digital solutions for our 21st-century world.

I am proud of this team, and I hope you will share in my pride as you read some of our significant achievements and a look into our work from the previous fiscal year. We have a lot to celebrate looking back and so much more to look forward to. We are on a great path to train our team and launch our new assessment system in February and have created and adopted a strategic plan that will lead us through the next four years.

I am excited to lead this wonderful team. Thank you for allowing us to serve you.

Eddie

ABOUT EDDIE COOK



★ Eddie Cook was appointed Maricopa County Assessor in February 2020, elected in November 2020, and sworn in for his four-year term in January 2021.

Prior to becoming assessor, Eddie served on the Gilbert Town Council. During his nine-year tenure, he successfully created the town of Gilbert ENDVR (Ending Domestic Violence Responsibly) program and introduced initiatives and programs that have become a model for municipalities across Arizona.

Along with serving the town of Gilbert, he served as the president of the Arizona Municipal Water Users Association and chairman of the Maricopa Association of Governments' Domestic Violence Council.

Born in Okinawa, Japan, Eddie is married to Jenny, his high school sweetheart. They have five children and three grandchildren. In his free time, he enjoys scuba diving, is a certified glider pilot, volunteers for several charitable organizations, and enjoys exploring Arizona.

ONE TEAM

We are a team of nearly 300 hard working, dedicated public servants in the Assessor's Office.

Each individual brings their knowledge, skills, and ability to our team in one of our six departments. These departments work together seamlessly toward our mission and vision.

MULTIPLE UNITS, ONE TEAM

PUBLIC ASSISTANCE

Dedicated to providing a superior customer experience, our Public Assistance unit interacts with property owners and residents. These team members also assist with valuation relief programs, organizational exemptions, and document scanning.

OWNERSHIP/ SPECIAL DISTRICTS

When you buy or sell property, our ownership unit makes any necessary changes to the parcel's data. The Special Districts unit's primary responsibility is managing the tax roll for taxing jurisdictions and assisting in levy limits.

APPRAISAL

The Appraisal unit, which comprises more than one-half of our team, helps set values for all real and personal property and addresses thousands of building permits each year. They also oversee legal class verification and perform support services.

INNOVATION & TECHNOLOGY

Our IT unit ensures successful network operations and applications so that team members and property owners can access data quickly and efficiently on our website.

GIS/MAPPING

The GIS/Mapping unit is responsible for the correct mapping of all parcels using Geographic Information Systems (GIS) technology.

ADMINISTRATION

Led by Assessor Eddie Cook and Chief Deputy Assessor Dawn Marie Buckland, the administrative department conducts the internal business of the organization.

OUR 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.



OUR VISION

Be a well-respected governing body for property owners and residents of Maricopa County and a recognized leader in the valuation and administration field.



VALUING THE FASTEST GROWING COUNTY

We identify, assess, classify, and value more than 1.6 million parcels in Maricopa County. Combined with more than 165,000 business personal property accounts - property used for commercial, industrial, agricultural purposes and manufactured housing - we manage more than 1.8 million parcels and accounts.

Maricopa County continued to grow at a fast pace over the last year. **More than 17,000 single-family homes and 3,000 vacant land parcels were added to the tax roll!**

PROPERTY TYPES - TAX YEAR 2022



PROPERTY VALUES CONTINUE TO RISE

Even as more than 17,000 new single-family residential properties were added in the last year, the market for property in Maricopa County continues to surge at levels never seen before. Property values increased for the ninth consecutive year as reflected in the 2022 Notice of Value, delivered to property owners in late February.

Whether it's our great desert landscape, terrific cities and towns, or plentiful job opportunities, people are purchasing property and making improvements to their current homes to put down roots in Maricopa County for themselves and their families.

The median Full Cash Value (FCV) for single-family residential homes increased by 7.6%. The FCV is the market value for your property. It is determined by a detailed computer analysis of information including location, livable square footage, lot size, and other pertinent information.

The median Limited Property Value (LPV) rose by the statutory maximum 5% for more than 92% of property. The LPV is the property's value according to a statutory formula and is the value used when determining your tax bill. By law, the LPV cannot increase by more than 5% annually unless there is a change in the property's use or physical characteristics.

Q. Why is this considered the 2022 tax year when these figures were released in February 2021?

A. Property values in Arizona are set a year ahead to allow for an extensive appeal process. Unlike other forms of taxation, property taxes allow residents to appeal their individual values and testify on how much revenue should be raised by tax jurisdictions.



PROPERTY VALUES - TAX YEAR 2022		
Property Type	Full Cash Value Median Value	Change From Last Year
Single-Family Residential	\$269,100	▲ 7.6%
Condominium	\$178,800	▲ 8.5%
Apartments	\$336,600	▲ 15.4%
Manufactured Housing	\$73,800	▲ 5.4%
Commercial	\$727,700	▲ 2.1%
Vacant Land	\$43,300	▲ 11%

Valuation Appeals

The Maricopa County Assessor's Office Valuation appeals solution provides property owners and their representatives the opportunity to submit residential and commercial appeals online. Click below to file your appeal or click 'View Appeals' to view the status of a previously filed appeal.

[File an Appeal](#)

DIGITAL FIRST: APPEALS & MORE GO ONLINE

The pandemic forced us to change how we work and serve property owners but also gave us the opportunity to improve and provide innovative digital solutions.

In previous years, all requested appeal meetings were held in person at our office in downtown Phoenix. We held all 1,177 appeal meetings by phone for the first time in 2020 to great success, but weren't done improving.

In February, we debuted our pilot program to submit real property valuation appeals online. The program yielded 1,089 appeals submitted via the online platform. Property owners and their representatives were grateful for the opportunity to submit their appeal and supporting documents electronically without the need for filling out a paper form, finding an envelope and stamp, and taking a trip to the Post Office.

This was just the beginning in our Digital First endeavor. Since then, we added the ability to submit rental registrations and organizational exemptions online. Forms for personal exemptions, senior valuation protection program, agricultural status applications, and business personal property are all expected to be available online by June 2022.

CHECK OUT OUR NEW WEBSITE

We introduced a refreshed website in January!

The new website is cleaner, easier to use, and works great on computers and mobile devices. It includes mainstays like our parcel search feature; news, updates, and information; a vast frequently asked questions section; links to forms, and much more.

If you haven't checked it out recently, view our new look at mcaselector.maricopa.gov.

3,412

Appeals submitted
last year

2,732

Appeals submitted
in 2021

1,089

Appeals submitted
online in 2021

2,357

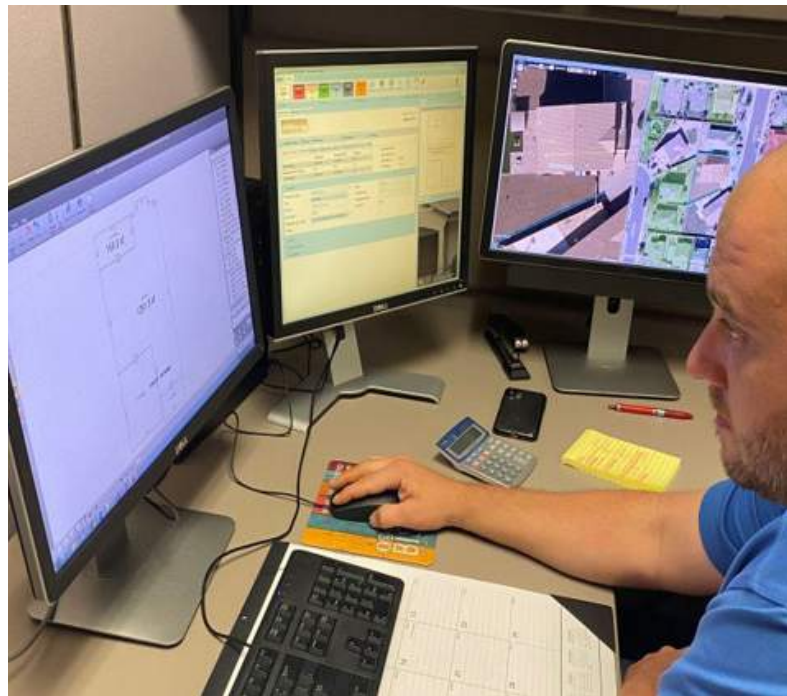
Appeal meetings
held in 2020 & 2021

DESKTOP REVIEW WRAPS UP SUCCESSFUL PROGRAM

With so much change happening throughout the county every day, it can be very difficult to monitor and record changes to each property. For the last eight years, we successfully utilized Desktop Review (DTR) to efficiently and effectively review hundreds of thousands of parcels in Maricopa County without having to leave our computers.

Our DTR team utilizes aerial photography and computer software measuring tools to perform complete and accurate property reviews. The DTR team looks for correct square footage, changes that would impact a property's value, rooms that were added or removed, and more.

Phase one began in 2013, and the team wrapped up the final phase in 2021. The DTR team reviewed nearly 700,000 parcels and identified more than 35,000 items that needed revision. We are grateful for the team's work over the last eight years and excited for what is to come when our new assessment system debuts next year!



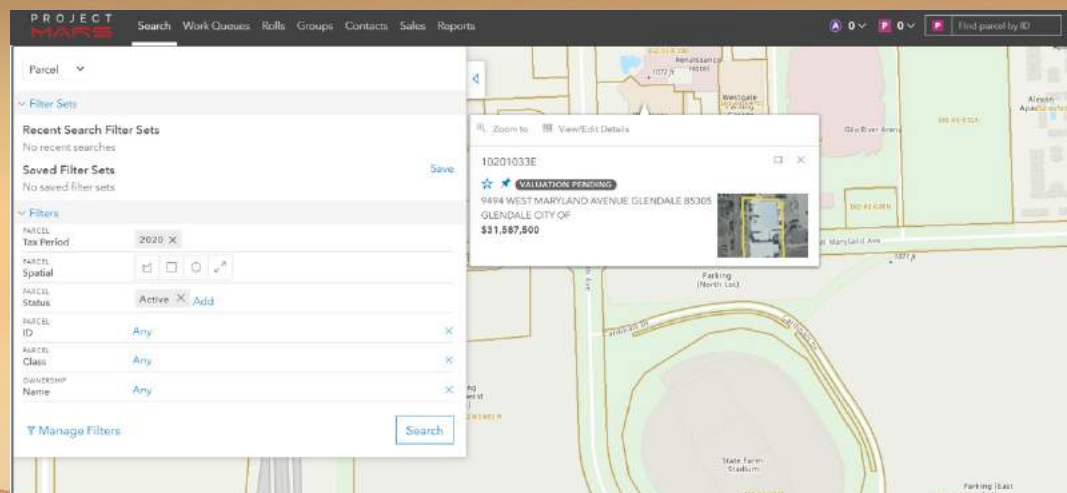
Q. What happens if the Desktop Review process identifies a change in my property?

A. We confirm the information and have a conversation with the property owner when necessary. Property owners with a major change may receive a letter notifying them of the change and Rule B applied to your property. When a Rule B is applied, your Limited Property Value may increase by more than 5%.

MARS LAUNCHES IN FEBRUARY

Our new assessment system is coming when Project MARS launches in February!

Our team is hard at work developing, learning, and training in the Maricopa Assessment Replacement System (MARS). The new system, called Assessment Analyst GAMA (Geographic Assisted Mass Appraisal) will deliver a clean, updated interface for property searches on our website and improve workflows and processes to advance our organization.



The Project MARS team hosts weekly training for team members to learn the new system. User acceptance testing will begin in October. This is one of the final steps to determine if the system meets our requirements and to work out any issues.

Stay informed with updates on Project MARS on our website and social media!

PERMITS BOOM IN EARLY 2021

Our DTR program is just one way we receive and record property updates. All municipalities supply us with building permits when a property owner makes major improvements or changes to a property. We collect the permit data to update our records, as well as the property's value, if necessary.

The amount of permits we received in the first quarter of 2021 was nearly double compared to the previous two years.

Appraisers visit the property after receipt of the permit to verify the property information and take measurements to value the property fairly and equitably. This work is done all year long, but usually performed in the early morning in the summer before the heat of the day.



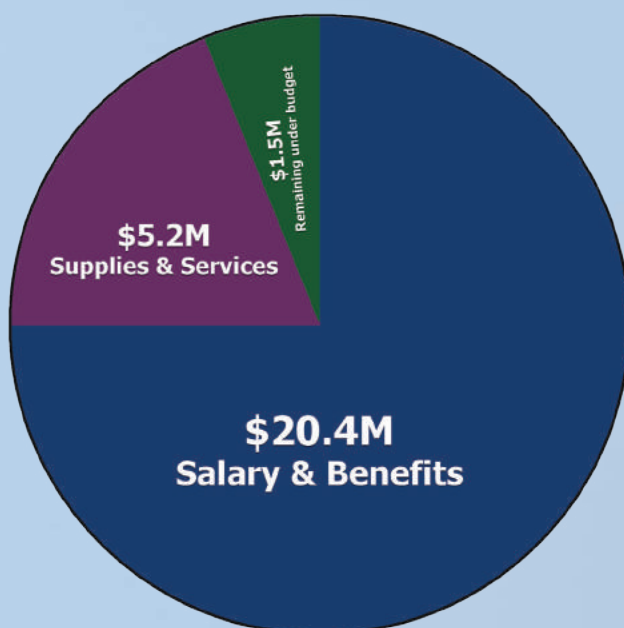
PERMITS RECEIVED JANUARY-APRIL

19,292
2021

10,135
2020

10,587
2019

FISCALLY RESPONSIBLE: \$1.5 MILLION UNDER BUDGET IN FY21



We take pride in using our budget effectively while providing a superior customer experience. Our finance team worked hard to complete the previous fiscal year nearly \$1.5 million under our \$27.1 million budget.

Much of this savings resulted from reduced travel costs due to the pandemic and securing emergency funding from the CARES Act to ensure all team members had appropriate technology to accommodate working remotely. In addition, we successfully completed major upgrades to our internal hardware to guarantee our records are safe and secure for years to come.

Salary and benefits comprise most of our budget, and much of the remaining portion is used for supplies and services. This includes postage and printing of more than two million pieces of mail a year to property owners, including the Notice of Value and Notice of Change, appeal decisions, and reapplication reminders for our senior valuation protection and exemptions programs.



ASSESSING HOW WE ASSESS & SERVE

We took great strides this year enhancing our organization, and there is much more to come!

We spent the last year evaluating our strengths, weaknesses, opportunities, and threats; undergoing personality assessments to better understand and communicate with one another; and developing a strategic plan that will guide our work for the next four years.

There are six main focuses within the strategic plan that encompass all facets of our organization. Within these focuses are goals that will help us enhance our organization for property owners, the public, and our team members.

We have listed a brief introduction to each focus and some of our main goals within each focus. Check our website in the fall to read our strategic plan as well as updates when we accomplish our goals!

CULTURE DEVELOPMENT



Foster a strong one-team culture built on empathy, value, trust, and respect. We will empower team members and become one of Arizona's best places to work.

CUSTOMER EXPERIENCE



Deliver accurate information promptly and respectfully to match the needs of a diverse population. We will decrease wait times and provide easier-to-understand information.



PROACTIVE MANAGEMENT



Evaluate current processes to predict and optimize efficient workflows. We will create a proactivity scale and identify and measure important business calendar events.

TEAM COLLABORATION



Create synergy among team members by encouraging co-operation, teamwork, interdependence, empowerment and building trust through an intentional sharing of knowledge.

PROCESS IMPROVEMENT



Develop innovative solutions to serve more effectively and efficiently, go paperless in the office, and adhere to standard operating procedures for critical processes and job functions.

DIGITAL FIRST



Develop digital solutions for business processes and implement required functionality for our new assessment system.

VISIT US IN OUR NEW SPACE!

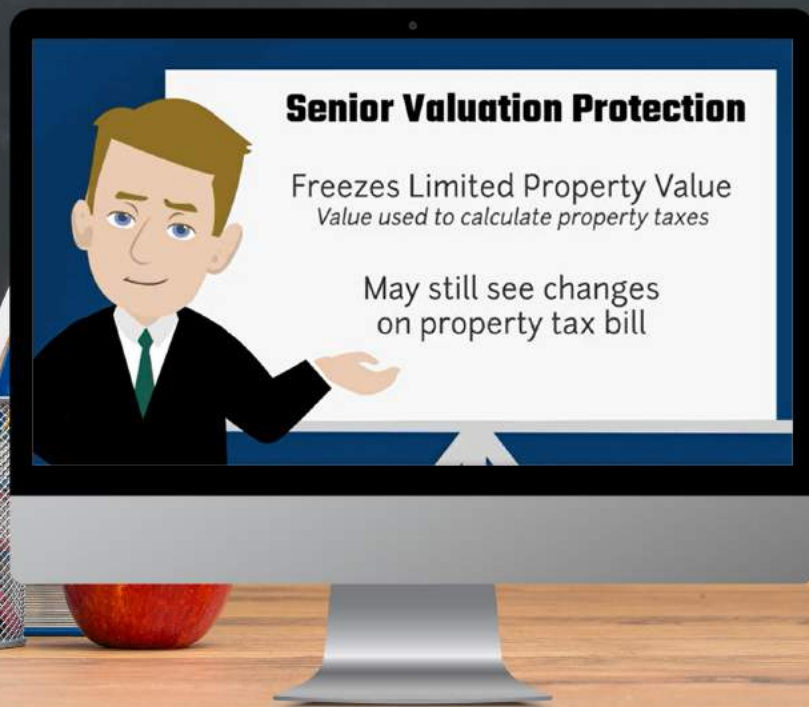
If you have visited us in the last year, you may have seen us in our temporary home as the Administration Building undergoes renovations. Construction on our new space is complete, and you can visit us in our new home on the second floor of the Administration Building at 301 W. Jefferson Street!

Our new public assistance counter is located directly above our previous home on the first floor, conveniently located next to the staircase and adjacent to the elevators. Construction wrapped up in late July 2021, and our team moved into our new public assistance space in early August. A grand opening will be scheduled for the fall.

We are open to serve you and answer your questions from 8 a.m.-5 p.m. weekdays. If you prefer, we are available by phone; call us at 602.506.3406 and a member of our team will be happy to assist you.



WATCH & LEARN FROM OUR EDUCATIONAL VIDEOS



Our work is complex, full of acronyms, and information that is sometimes difficult to understand. If you've ever wondered what the Assessor's Office does or how we do our work, our educational video series will introduce you to our world in a fun and innovative way!

These short, animated videos help explain some of what we do. There are currently videos on our Notice of Value, the differences between Full Cash Value and Limited Property Value, reasons for property value increases, the appeal process, and our Senior Valuation Protection program.

You can find our educational video series on our website and YouTube page. We hope you watch, learn, and enjoy!

