

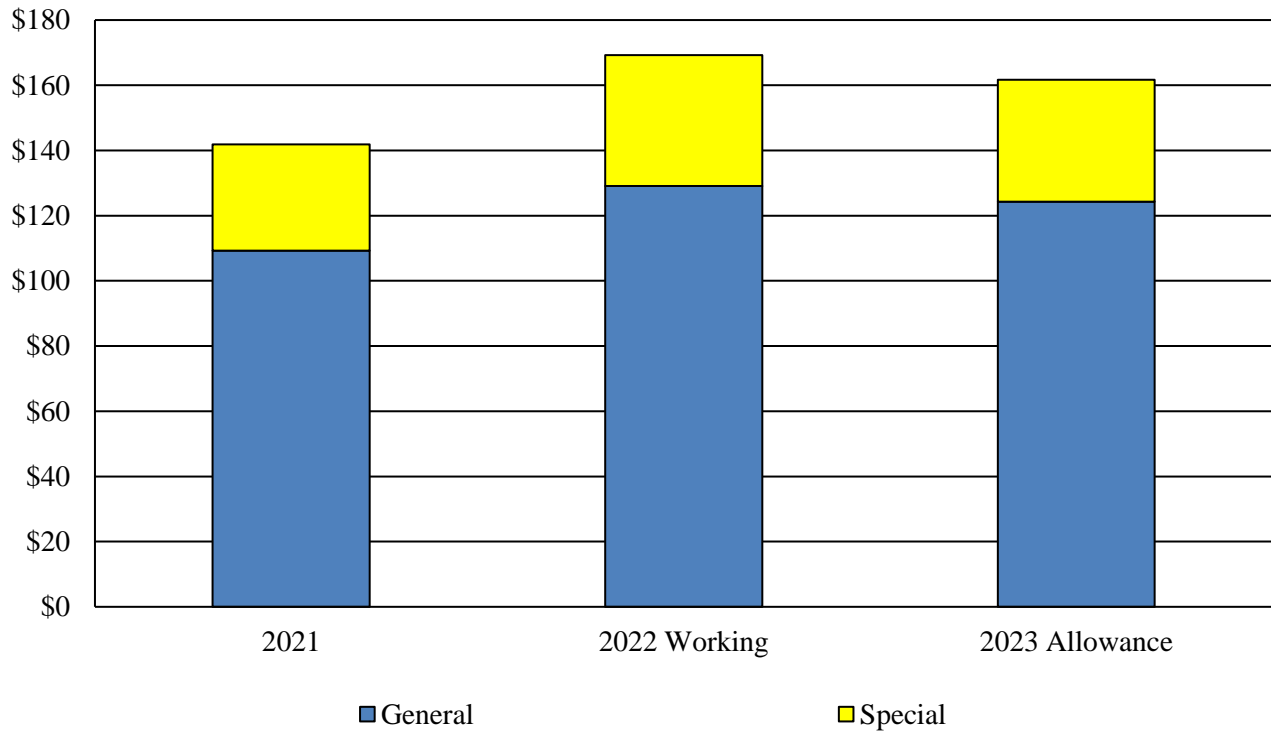
E50C
State Department of Assessments and Taxation

Executive Summary

The State Department of Assessments and Taxation (SDAT) is responsible for conducting property assessments statewide, administering property tax credit programs, and processing business filings in the State.

Operating Budget Summary

**Fiscal 2023 Budget Decreases \$7.5 Million, or 4.4%, to \$161.7 Million
(\$ in Millions)**



Note: Numbers may not sum due to rounding. The fiscal 2022 working appropriation includes deficiency appropriations. The fiscal 2022 working appropriation and fiscal 2023 allowance do not reflect funding for statewide personnel actions budgeted in the Department of Budget and Management, which include cost-of-living adjustments, increments, bonuses, and may include annual salary review adjustments.

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- The fiscal 2023 allowance of SDAT decreases by \$7.5 million compared to fiscal 2022, partially impacted by the two proposed fiscal 2022 deficiency appropriations totaling \$19.1 million. These deficiency appropriations cover estimated refunds related to the recalculated Homeowners' Tax Credits under Chapter 717 of 2021 and partial reimbursements into the Local Reserve Account for those Homeowners' Tax Credit payouts. The remaining reimbursement to the Local Reserve Account (\$660,000) is included in the fiscal 2023 allowance.
- When those costs are excluded, the net change would be roughly \$11.0 million. This is driven by an increase in personnel and contracts, including funding for the Major Information Technology Development Project (MITDP).

Key Observations

- ***Multiple SDAT Performance Measures Decreased:*** SDAT performance declined recently in several Managing for Results (MFR) performance measures. In particular, customer service satisfaction declined from 99% in fiscal 2020 to 84% in fiscal 2021. Additionally, the percent of personal property assessed in a timely manner reached a low of 60% in fiscal 2021 from a high of 98% in fiscal 2018.
- ***Property Assessor Vacancies Remain High:*** In fiscal 2021, 34 employees left the Real Property Division of SDAT, with an additional employee transferred to another State agency. Despite posting 77 Real Property positions, 40 of which were for assessor I positions, the agency has continued to struggle to hire and retain employees.

Operating Budget Recommended Actions

1. Adopt committee narrative requesting an update on Real Property Valuation staffing.
2. Adopt committee narrative requesting a report on the decline in eligible individuals for the Homeowners' and Renters' Tax Credits in fiscal 2021.

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State Department of Assessments and Taxation

Operating Budget Analysis

Program Description

SDAT supervises the assessment of all property in the State. The department performs assessments on one-third of all real property and personal property in the State every year and certifies to the local taxing authorities the assessment of every piece of property. The department also administers four tax credit programs as follows:

- Homestead Tax Credit Program;
- Homeowners' Property Tax Credit Program;
- Renters' Tax Credit Program; and
- Enterprise Zone Tax Credit Program.

The homestead program assists homeowners with large assessment increases on their principal residence to limit the increase in annual taxable assessments to a fixed percentage. The homeowners' and renters' programs provide property tax relief to all eligible homeowners and renters. The Enterprise Zone Tax Credit Program reimburses local governments for property tax credits given to businesses that are in or expand into enterprise zones.

In addition, SDAT operates the Tax Sale Ombudsman's Office, which aims to provide homeowners across the state with information, assistance, and resources to assist with the tax sale system, and the Ground Rent Department, which assists in the registry and redemption of ground rent.

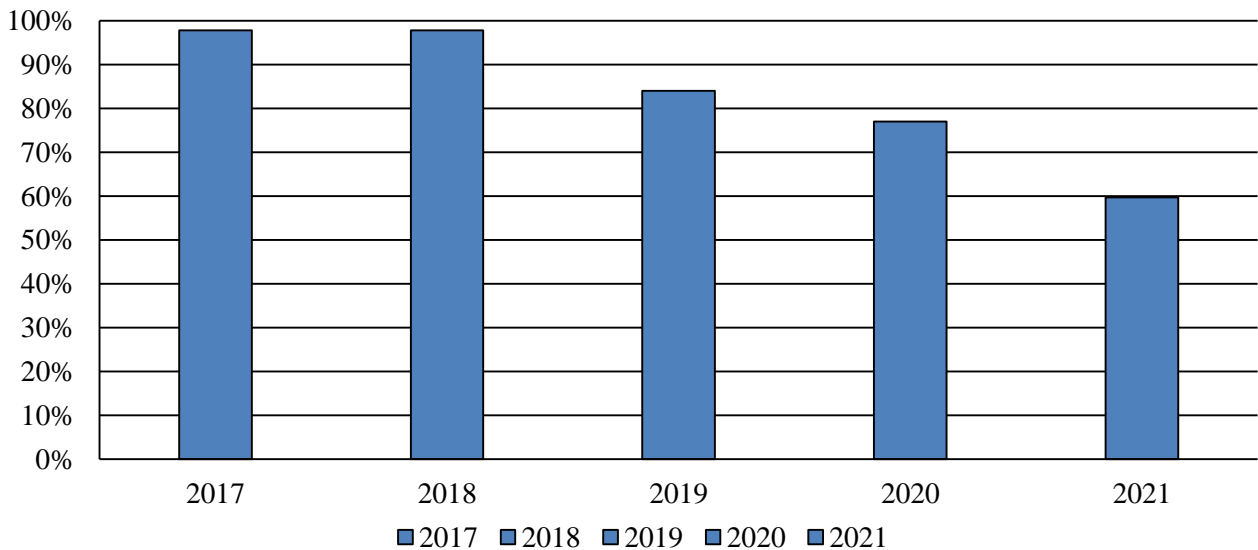
SDAT also collects public service company franchise taxes and assesses all public utility companies in the State. It serves as the filing place for businesses operating in the State and registers companies, corporations, and partnerships in Maryland and generates certificates and certified documents. The various forms that businesses must file with the department are available to the public for inspection. The goals of the department are to provide a consistently accurate property valuation system, run efficient and effective programs for property tax relief and business services, and operate convenient and professional facilities.

Performance Analysis: Managing for Results

1. Percentage of Personal Property Assessed in a Timely Manner Declines

SDAT administers a property valuation system that assesses taxable properties across the State and processes property tax returns. They aim to value properties at a level between 90% and 110% of each property’s actual market value, delivering assessments in a timely fashion. **Exhibit 1** shows the percentage of personal property tax returns assessed in a timely fashion (by October 31 of each year). Personal property includes items such as computers, vehicles, and other personal objects. In fiscal 2021, SDAT only assessed 60% of personal property returns by their goal of October 31, a decline from 77% in fiscal 2020. Moreover, the percent of personal property assessed has decreased steadily since the high of 98% in fiscal 2018. Much of this decline can be attributed to the Annual Report and Personal Property Return filing deadline being extended from April 15 to July 15.

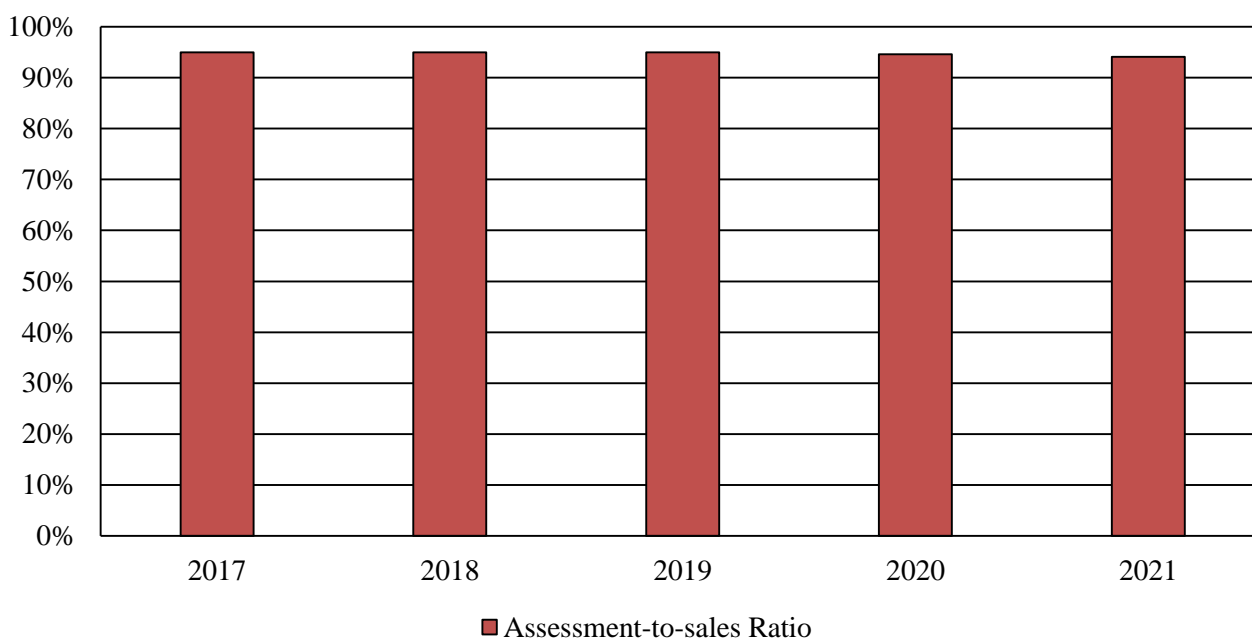
Exhibit 1
Percent of Personal Property Assessed Timely
Fiscal 2017-2021



Source: Department of Budget and Management

The accuracy of market valuation is measured as the ratio of assessed value to the sales price of the property, or the assessment-to-sales ratio, as shown in **Exhibit 2**. The closer the ratio is to 100%, the closer the assessments are to the sales price. A ratio higher than 100% signals assessments were higher than market value and vice versa. From fiscal 2017 through 2021, SDAT has maintained a ratio between 94 to 95% for all assessments. SDAT has succeeded in accurately valuing real properties over the last five fiscal years.

Exhibit 2
Assessment Accuracy of Real Property
Fiscal 2017-2021



Source: Department of Budget and Management

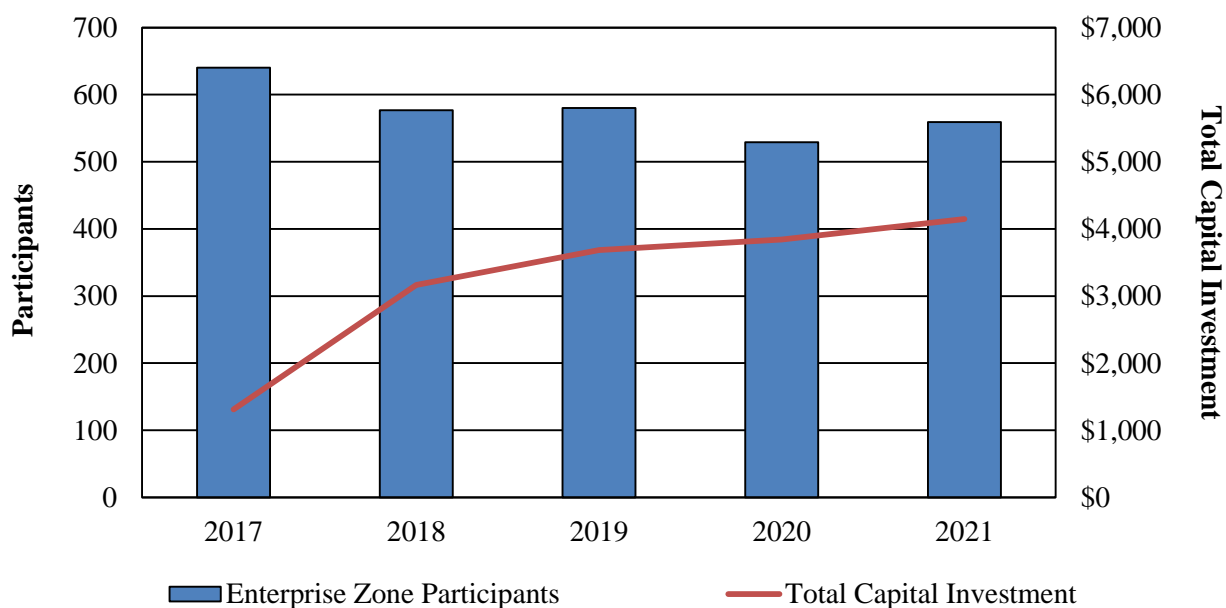
In fiscal 2021, SDAT only assessed 60% of personal property returns by their goal of October 31, a decline from 77% in fiscal 2020. Moreover, the percent of personal property assessed has decreased steadily since the high of 98% in fiscal 2018. Much of this decline can be attributed to the Annual Report and Personal Property Return filing deadline being extended from April 15 to July 15.

2. Goal of Investing in Enterprise Zones Met

One of the agency's goals is to increase capital investment and new businesses located in enterprise zones using property tax incentives. **Exhibit 3** provides information on the number of participants whose businesses were in these areas, as well as the total amount of capital investments in the enterprise zones. In fiscal 2021, SDAT met their goal of increasing the amount of total capital invested and enterprise zone participants from the previous years. While the total capital invested increased each year between fiscal 2017 and 2021, the annual number of enterprise zone participants has been less consistent. Capital investment in the area is driven by the businesses' contributions, so the total number of businesses participating may decrease while investments continue to rise. Most

notably, participants dropped to a low of 529 in fiscal 2020 from the previous high of 640 in fiscal 2017. However, the number of participants increased to 580 in fiscal 2021. While SDAT tracks the utilization of and provides the payments for the Enterprise Zone Tax Credit, the program is otherwise administered by the Department of Commerce.

Exhibit 3
Enterprise Zone Tax Credit Participants and Capital Investments
Fiscal 2017-2021
(\$ in Millions)

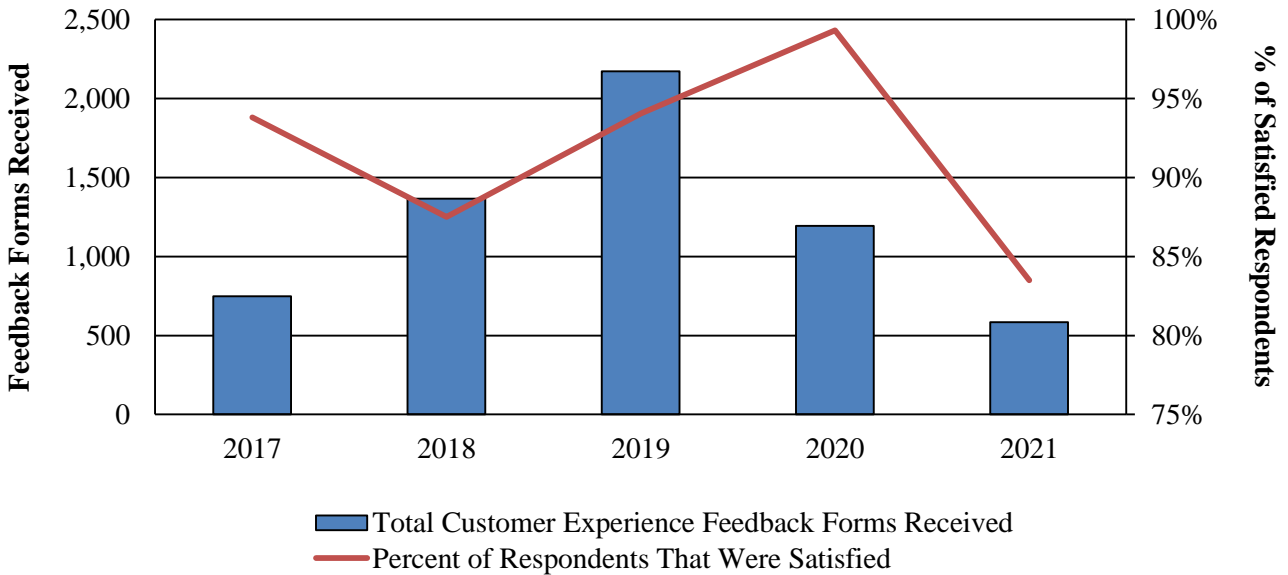


Source: Department of Budget and Management

3. Customer Service Satisfaction Rate Drops to 83%

After the Executive Branch’s fiscal 2016 customer service initiative, SDAT provided customers with the ability to respond to satisfaction surveys and began reporting on the results. As shown in **Exhibit 4**, there was a substantial decrease in the total number of customer experience feedback forms received in fiscal 2021 due to physical offices being closed and the inability to collect physical forms from customers. The satisfaction rate also declined from 99% in fiscal 2020 to 84% in fiscal 2021. Although a substantial decrease, it is only slightly lower than SDAT’s minimum MFR goal of 85%.

**Exhibit 4
Customer Service Feedback
Fiscal 2017-2021**



Source: Department of Budget and Management

Fiscal 2022

Proposed Deficiency

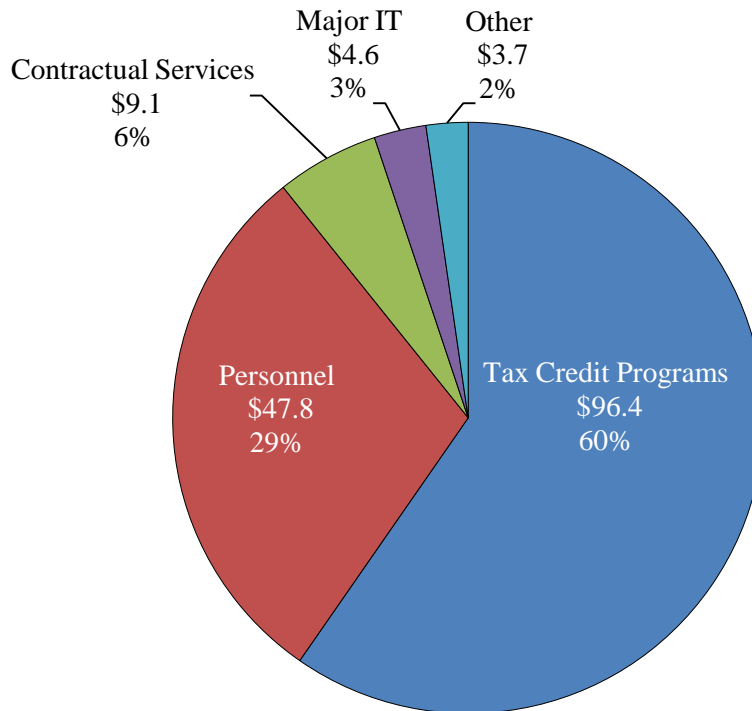
Chapter 717 required SDAT to determine whether a homeowner is owed additional property tax credits due to changes made in the way their homeowners’ property tax credits were calculated and ensure that the homeowner was provided a refund. These refunds are provided from the Local Reserve Account, and the State is required to reimburse the Local Reserve Account in the annual budget bill equal to 1/15 of the total refunds paid.

The fiscal 2023 budget includes two proposed deficiency appropriations for SDAT totaling \$19.1 million. One deficiency appropriation of \$9.2 million in general funds is to be used to fund the repayment of the Local Reserve Account by 14/15th of the total estimated Homeowners’ Tax Credit refund amount, with the remaining repayment of \$660,000 provided in the fiscal 2023 allowance. The proposed deficiency appropriation plus the fiscal 2023 allowance would fully fund the repayment. The other proposed deficiency is \$9.9 million in special funds from the Local Reserve Account to be used to support the estimated refunds for recalculated Homeowners’ Tax Credits as provided by Chapter 717.

Fiscal 2023 Overview of Agency Spending

SDAT’s fiscal 2023 allowance totals \$161.7 million. As shown in **Exhibit 5**, the tax credit programs, which include the Homeowners’, Renters’, and Enterprise Zone tax credits, account for 60% of total spending, or \$96.4 million. The next major category is personnel, totaling an additional 29%. Contracts and the MITDP account for an additional 9%, and all other expenses account for the remaining \$3.7 million.

Exhibit 5
Overview of Agency Spending
Fiscal 2023 Allowance
(\$ in Millions)



IT: information technology

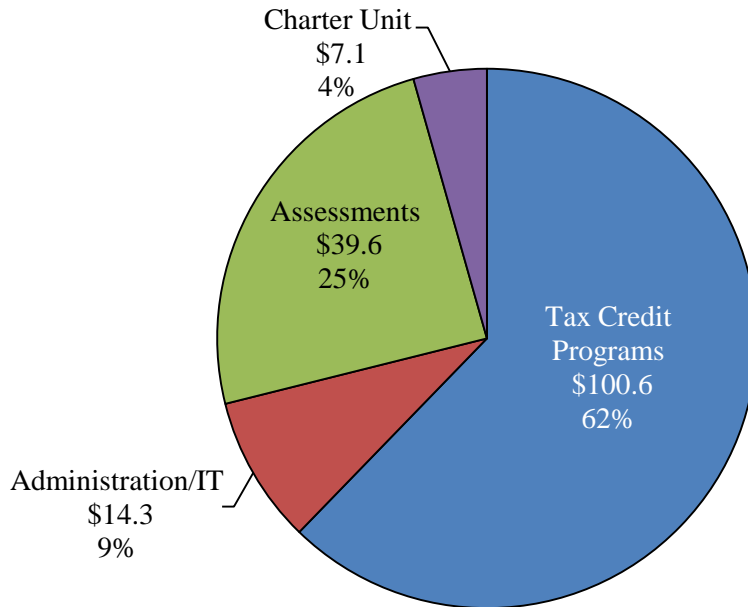
Note: The fiscal 2023 allowance does not reflect funding for statewide personnel actions budgeted in the Department of Budget and Management, which include cost-of-living adjustments, increments, bonuses, and may include annual salary review adjustments.

Source: Department of Budget and Management

Agency Spending by Function

As seen in **Exhibit 6**, the various tax credits, and the costs of administering those programs, encompass the majority of SDAT’s budget, utilizing 62%, or \$100.6 million of the fiscal 2023 allowance. Assessments of properties account for another quarter of the allowance, with administration/information technology (IT) and the Charter Unit taking up the remaining 13%. The Charter Unit is responsible for business filings and records and is funded entirely with revenue generated by the unit’s expedited service charges.

Exhibit 6
Agency Spending by Function
Fiscal 2023 Allowance
(\$ in Millions)



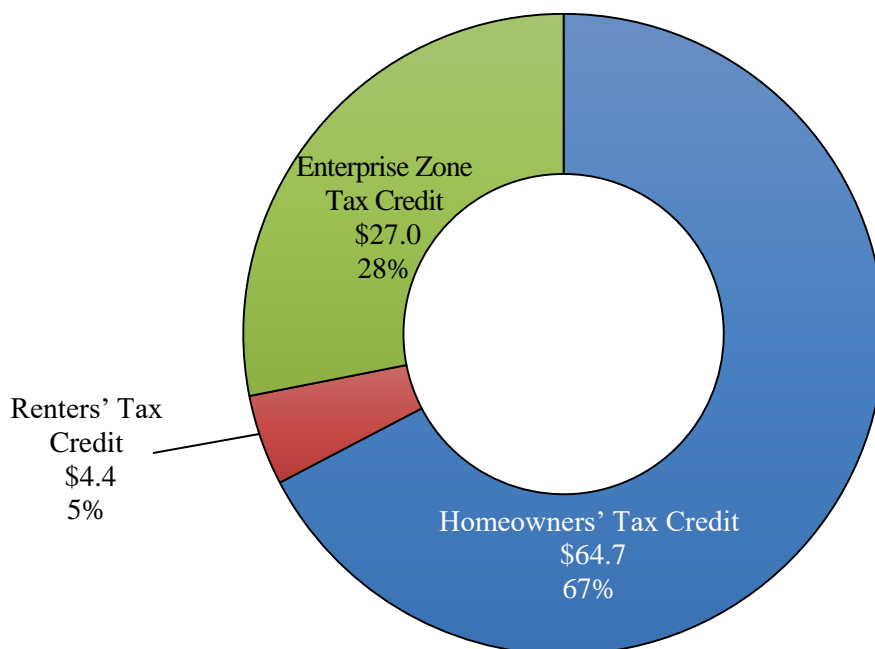
IT: information technology

Note: The fiscal 2023 allowance does not reflect funding for statewide personnel actions budgeted in the Department of Budget and Management, which include cost-of-living adjustments, increments, bonuses, and may include annual salary review adjustments.

Source: Department of Budget and Management

Of the \$96.1 million in the program allocated to tax credit payments, the largest, the Homeowners’ Tax Credit, accounts for slightly more than two-thirds of total funding, as shown in **Exhibit 7**. The smallest, the Renters’ Tax Credit, is budgeted at \$4.4 million, or 5% of the fiscal 2023 allowance for the tax credit payments.

Exhibit 7
Tax Credit Program Spending
Fiscal 2023 Allowance
(\$ in Millions)



Source: Department of Budget and Management

Proposed Budget Change

Exhibit 8 outlines the fiscal 2023 proposed budget, which decreases by 4.4%, or \$7.5 million. Much of this decrease can be attributed to a decline in the amount paid out for the tax credit programs, with \$18.5 million due to the two proposed fiscal 2022 deficiency appropriations related to refunds paid from and repayments to the Local Reserve Account. With these amounts excluded, the budget increases by \$11.0 million due to an increase in funding for the agency’s MITDP and turnover expectancy.

Exhibit 8
Proposed Budget
State Department of Assessments and Taxation
(\$ in Thousands)

How Much It Grows:	General Fund	Special Fund	Total
Fiscal 2021 Actual	\$109,340	\$32,623	\$141,964
Fiscal 2022 Working Appropriation	129,067	40,097	169,164
Fiscal 2023 Allowance	<u>124,296</u>	<u>37,378</u>	<u>161,673</u>
Fiscal 2022-2023 Amount Change	-\$4,771	-\$2,719	-\$7,491
Fiscal 2022-2023 Percent Change	-3.7%	-6.8%	-4.4%
Where It Goes:			<u>Change</u>
Personnel Expenses			
Decrease in budgeted turnover from 8.93% to 5.01%			\$1,595
Employee and retiree health insurance			846
Reclassification			17
Workers' and unemployment compensation.....			5
Employees' retirement system			-88
Regular earnings decreasing due to budgeting vacant positions at lower salary levels, partially offset by personnel costs associated with the Homeowners Protection Program			-328
Tax Credit Programs			
Enterprise Zone Tax Credit.....			1,692
Renters' Tax Credit.....			400
Reimbursements to the Local Reserve Account due to Chapter 717 of 2021.....			-8,540
Special funds from Local Reserve Account to be used to support the estimated recalculated Homeowners' Tax Credits as outlined in Chapter 717.....			-9,900
Other Changes			
MITDP			4,628
DoIT services allocation			720
Payment to Wells Fargo for maintaining lockboxes for Homeowners' and Renters' Tax Credit applications and Business Services Unit annual reports, processing these applications, and submitting data to SDAT			667
Contractor used for bulk mailing, new VoIP phone systems installed by DoIT			336
Applications software acquisition and maintenance			173
Special payments payroll increased for 2 new FTE positions, contractual Social Security contributions			170
Printing.....			88
Electricity, set by the prior year's usage			30
Subscription service for recent property sales per individual assessor per county			22
Other			-22
Total			-\$7,491

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DoIT: Department of Information Technology
FTE: full-time equivalent
MITDP: Major Information Technology Development Project
SDAT: State Department of Assessments and Taxation
VoIP: Voice over Internet Protocol

Note: Numbers may not sum to total due to rounding. The fiscal 2022 working appropriation includes deficiency appropriations. The fiscal 2022 working appropriation and fiscal 2023 allowance do not reflect funding for statewide personnel actions budgeted in the Department of Budget and Management, which include cost-of-living adjustments, increments, bonuses, and may include annual salary review adjustments.

Personnel Data

	<u>FY 21</u> <u>Actual</u>	<u>FY 22</u> <u>Working</u>	<u>FY 23</u> <u>Allowance</u>	<u>FY 22-23</u> <u>Change</u>
Regular Positions	570.30	570.30	570.30	0.00
Contractual FTEs	<u>12.55</u>	<u>12.20</u>	<u>14.20</u>	<u>2.00</u>
Total Personnel	582.85	582.50	584.50	2.00

Vacancy Data: Regular Positions

Turnover and Necessary Vacancies, Excluding New Positions	28.57	5.01%
Positions and Percentage Vacant as of 12/31/21	62.00	10.87%
Vacancies Above Turnover	33.43	

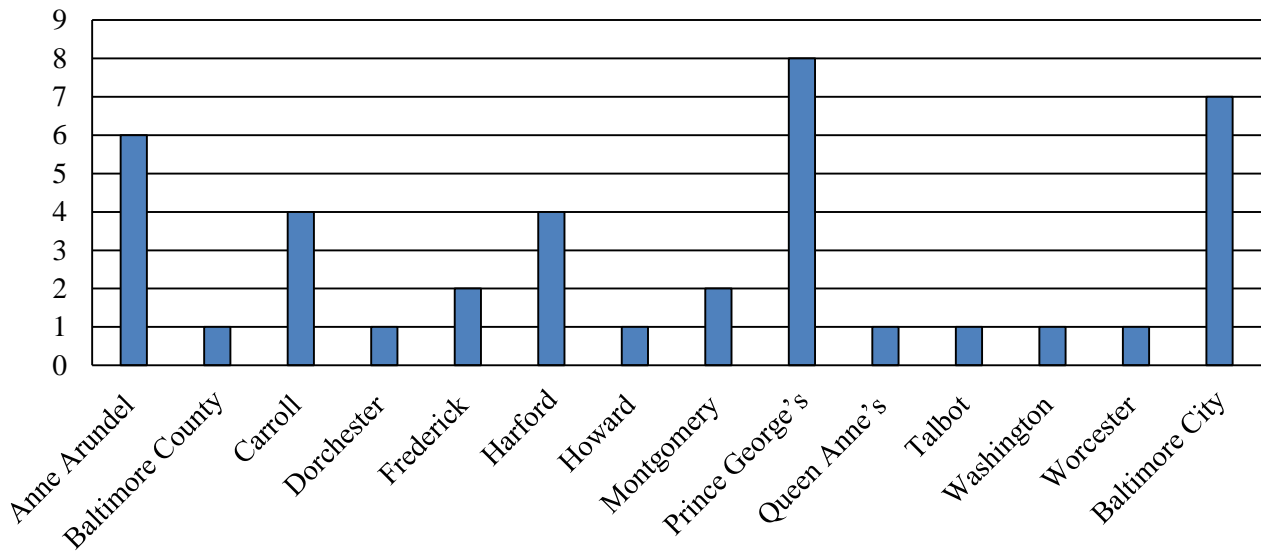
- The fiscal 2023 allowance provides SDAT with 2 new full-time contractual equivalents (FTE). One FTE is a procurement trainee hired to handle the influx of work for the agency’s move to the Central Business District. The other is a programmer analyst in the Office of Information Technology, which completes programming duties and data requests by programs.

Issues

1. Real Property Assessor Vacancies Remain High

High turnover in the Real Property assessor position has troubled SDAT for many years, primarily due to competitive salaries in other jurisdictions with similar employment opportunities. Moreover, the statewide hiring freeze during the COVID-19 pandemic negatively impacted recruitment efforts. While the vacancy rate has decreased from 13.7% in fiscal 2021 to 10.9% in fiscal 2022, the rate is still higher than desired. The high level of vacancies impacts SDAT’s ability to conduct assessments and also impacts other agencies. Due to the lack of assessors, the Property Tax Assessment Appeals Board (PTAAB) has faced delays in their property assessment hearings and an increased backlog of cases. This is primarily because SDAT assessors were unavailable, unable to attend, or understaffed. **Exhibit 9** shows real property valuation program vacancies by jurisdiction. Prince George’s County has the highest number of vacancies at 8 unfilled positions, with Baltimore City and Anne Arundel County with the second and third highest numbers at 7 and 6 unfilled positions, respectively.

Exhibit 9
Real Property Assessor Vacancies by Jurisdiction
November 2021



Source: State Department of Assessments and Taxation

The agency has taken steps to reduce the high level of Real Property assessor vacancies, with the most recent initiative being to hire an additional recruiter in the Human Resources Division to focus solely on this issue. In addition, SDAT has altered their training program for new hires and current staff of the Real Property Division to expedite the process so that assessors can begin working more quickly.

New assessors are now receiving online training courses within the first 60 days of hire, which allows them to begin learning valuable skills during their probationary period while being overseen by a supervisor.

SDAT should comment on its progress and challenges in hiring assessors, including detailing the hiring process, the number of qualified applicants that the agency receives, and the impact of staffing levels on PTAAB’s hearing postponements. SDAT should also discuss how the reduction in the turnover adjustment will improve its ability to fill these positions.

The Department of Legislative Services (DLS) recommends that SDAT continue to provide quarterly updates on its Real Property Valuation Program and discuss initiatives to improve recruitment and retention.

2. Homeowners’ and Renters’ Tax Credit Program Utilization

SDAT is required to work with the Comptroller to determine which homeowners may be eligible for a tax credit program and contact those homeowners about the tax credit. Applicants must have a combined gross household income of less than \$60,000 to be deemed eligible for the credit. From fiscal 2020 to 2021, the number of applicants increased by 9.6%, as shown in **Exhibit 10**. However, there was a 3.4% decline in eligible applicants. Similarly, the percentage of applicants for the Renters’ Tax Credit increased by 2.4% between fiscal 2020 and 2021, but the percentage of eligible applicants decreased by 8.8%.

Exhibit 10
Homeowners’ and Renters’ Tax Credit Program Utilization
Fiscal 2017-2021

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Change</u> <u>2020-2021</u>
Homeowners’ Tax Credit						
Total Applicants	61,540	67,587	66,635	61,300	67,214	9.6%
Eligible Applicants	45,964	46,682	45,822	43,566	42,074	-3.4%
Percent of Applicants Determined Eligible	74.7%	69%	68.7%	71%	62.6%	-8.4%
Average Credit Value	\$1,301	\$1,321	\$1,347	\$1,383	\$1,449	4.7%
Renters’ Tax Credit						
Total Applicants	11,720	12,013	12,199	10,951	11,216	2.4%
Eligible Applicants	8,374	8,904	7,159	8,239	7,518	-8.8%
Percent of Applicants Determined Eligible	71%	74%	58.6%	75%	67%	-8%
Average Credit Value	\$344	\$403	\$420	\$428	\$446	4.2%

Source: Department of Budget and Management

DLS recommends that SDAT submit a report explaining the reasons for the decline in applicants deemed eligible for the Homeowners’ and Renters’ tax credits.

Operating Budget Recommended Actions

1. Adopt the following narrative:

Real Property Valuation Staffing: The committees continue to be concerned about reports of the vacancies within the Real Property Valuation Program due to noncompetitive salaries and a high number of employees leaving State service. While the State Department of Assessments and Taxation (SDAT) has reported on this issue quarterly, the committees wish to remain briefed on this situation. The committees request SDAT continue to submit quarterly reports, which should outline SDAT’s efforts to increase hiring, improve training processes, and provide information by employee class title and jurisdiction for the quarter preceding the due date of the report:

- the number of employees in the program that have left State service;
- the number of new hires;
- the number of positions posted;
- the number of qualifying applicants received in response to each posting;
- the length of time from the posting of each position to the acceptance of an offer of employment; and
- the amount of time it takes for the average hire to finish the training and probationary period.

Information Request	Author	Due Date
Status updates on staffing in the Real Property Valuation Program	SDAT	July 15, 2022 October 15, 2022 January 15, 2023 April 15, 2023

2. Adopt the following narrative:

Homeowners’ and Renters’ Tax Credits: Given the decline in eligible applicants for the Homeowners’ and Renters’ Tax Credits, the committees request that the State Department of Assessments and Taxation (SDAT) submit a report detailing the cause of the decline in the share of applicants determined eligible for these tax credits in fiscal 2021 despite increased applications.

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Information Request	Author	Due Date
Report on decline in eligible applicants for various tax credits	SDAT	August 1, 2022

Appendix 1
2021 Joint Chairmen’s Report Responses from Agency

The 2021 *Joint Chairmen’s Report* (JCR) requested that SDAT prepare two reports. Electronic copies of the full JCR responses can be found on the DLS Library website.

- ***Maryland Jurisdiction Tax Lien Sale Information Report:*** The report details the number of tax liens sold in calendar 2021 by jurisdiction and date. It also outlines current delinquency thresholds and redemption periods per jurisdictions, as well as outreach efforts by the State Tax Sale Ombudsman’s Office. There were a total of 14,513 tax liens sold in calendar 2021, with the jurisdictions of Baltimore City and Prince George’s County with the highest number of liens sold of 5,313 and 2,157, respectively.
- ***Real Property Valuation Assessor Vacancy Report:*** SDAT had a total of 35 employees leave the division in fiscal 2021, with 16 new hires and 60 promotions within the agency. In an effort to hire new assessors, 77 Real Property positions were posted in fiscal 2021. This response is discussed further in Issue 1 of this analysis.

Appendix 2
Cloud Revenue Integrated System
Major IT Project
State Department of Assessments and Taxation

New/Ongoing: Ongoing								
Start Date: Fiscal 2018					Est. Completion Date: July 2026			
Implementation Strategy: Agile								
(\$ in Millions)	Prior Year	2022	2023	2024	2025	2026	Remainder	Total
GF	\$1.517	\$0.000	\$0.022	\$0.269	\$0.392	\$0.392	\$0.000	\$2.593
SF	8.524	2.000	6.544	1.000	0.175	0.175	0.000	18.420
Total	\$10.041	\$2.000	\$6.566	\$1.269	\$0.568	\$0.568	\$0.000	\$21.013

- Project Summary:** Previously the Strategic Enterprise Application Network project, Project Cloud Revenue Integrated System will allow for the migration/redevelopment of its mainframe applications onto a cloud-based platform to develop user-centric applications for both internal and external customers.
- Need:** SDAT currently operates using manual, paper-based processes. This increases the risk of data loss in a disaster or errors when manually transferring the data to the current mainframe system. As individuals from the department retire, there is a knowledge gap with newer employees unable to support the legacy system.
- Observations and Milestones:** In October 2019, Phases 1 and 2, enhancements to OneStop Homeowners’ and Renters’ tax credits online applications with citizen portal development ended. Phase 3, the Renters’ Tax Credit system application and citizen portal enhancements, reached completion on February 1, 2021. The migration of the entirety of SDAT’s data will take place between fiscal 2022 and 2026, resulting in an increase in funding.
- Concerns:** This new system will require SDAT to find State employees with training and expertise to support it and migrate all data to new system with precision.

Appendix 3
Object/Fund Difference Report
State Department of Assessments and Taxation

<u>Object/Fund</u>	<u>FY 21</u> <u>Actual</u>	<u>FY 22</u> <u>Working</u> <u>Appropriation</u>	<u>FY 23</u> <u>Allowance</u>	<u>FY 22 - FY 23</u> <u>Amount Change</u>	<u>Percent</u> <u>Change</u>
Positions					
01 Regular	570.30	570.30	570.30	0.00	0%
02 Contractual	12.55	12.20	14.20	2.00	16.4%
Total Positions	582.85	582.50	584.50	2.00	0.3%
Objects					
01 Salaries and Wages	\$ 44,499,790	\$ 45,148,562	\$ 47,195,757	\$ 2,047,195	4.5%
02 Technical and Special Fees	482,009	396,246	566,169	169,923	42.9%
03 Communication	981,660	819,359	1,155,516	336,157	41.0%
04 Travel	81,578	218,865	203,915	-14,950	-6.8%
06 Fuel and Utilities	57,628	29,000	59,286	30,286	104.4%
07 Motor Vehicles	77,510	85,722	98,432	12,710	14.8%
08 Contractual Services	11,459,922	7,426,531	13,770,143	6,343,612	85.4%
09 Supplies and Materials	132,201	129,513	139,298	9,785	7.6%
10 Equipment – Replacement	120,970	86,896	75,083	-11,813	-13.6%
11 Equipment – Additional	1,634	3,000	0	-3,000	-100.0%
12 Grants, Subsidies, and Contributions	82,189,694	93,707,757	96,410,867	2,703,110	2.9%
13 Fixed Charges	1,878,986	1,972,603	1,998,854	26,251	1.3%
Total Objects	\$ 141,963,582	\$ 150,024,054	\$ 161,673,320	\$ 11,649,266	7.8%
Funds					
01 General Fund	\$ 109,340,443	\$ 119,827,179	\$ 124,295,741	\$ 4,468,562	3.7%
03 Special Fund	32,623,139	30,196,875	37,377,579	7,180,704	23.8%
Total Funds	\$ 141,963,582	\$ 150,024,054	\$ 161,673,320	\$ 11,649,266	7.8%

Note: The fiscal 2022 working appropriation does not include deficiency appropriations. The fiscal 2022 working appropriation and fiscal 2023 allowance do not reflect funding for statewide personnel actions budgeted in the Department of Budget and Management, which include cost-of-living adjustments, increments, bonuses, and may include annual salary review adjustments.

Appendix 4
Fiscal Summary
State Department of Assessments and Taxation

<u>Program/Unit</u>	<u>FY 21</u> <u>Actual</u>	<u>FY 22</u> <u>Working</u> <u>Appropriation</u>	<u>FY 23</u> <u>Allowance</u>	<u>Change</u>	<u>FY 22 - FY 23</u> <u>% Change</u>
01 Office of the Director	\$ 3,846,966	\$ 4,213,611	\$ 4,577,272	\$ 363,661	8.6%
02 Real Property Valuation	35,044,052	34,174,670	36,232,490	2,057,820	6.0%
04 Office of Information Technology	3,618,108	2,960,526	3,259,866	299,340	10.1%
05 Business Property Valuation	3,228,233	2,976,877	3,384,548	407,671	13.7%
06 Tax Credit Payments	82,162,232	93,707,757	96,060,000	2,352,243	2.5%
08 Property Tax Credit Programs	3,027,814	3,518,190	4,551,265	1,033,075	29.4%
09 Major Information Technology Development Projects	4,812,518	2,000,000	6,543,968	4,543,968	227.2%
10 Charter Unit	6,223,659	6,472,423	7,063,911	591,488	9.1%
Total Expenditures	\$ 141,963,582	\$ 150,024,054	\$ 161,673,320	\$ 11,649,266	7.8%
General Fund	\$ 109,340,443	\$ 119,827,179	\$ 124,295,741	\$ 4,468,562	3.7%
Special Fund	32,623,139	30,196,875	37,377,579	7,180,704	23.8%
Total Appropriations	\$ 141,963,582	\$ 150,024,054	\$ 161,673,320	\$ 11,649,266	7.8%

Note: The fiscal 2022 working appropriation does not include deficiency appropriations. The fiscal 2022 working appropriation and fiscal 2023 allowance do not reflect funding for statewide personnel actions budgeted in the Department of Budget and Management, which include cost-of-living adjustments, increments, bonuses, and may include annual salary review adjustments.