

ASSESSOR

Mission

The Assessor is responsible for discovering, inventorying and valuing all taxable property in the County, including residential, commercial, industrial and undeveloped properties, as well as personal property used in the course of business, boats, airplanes, and mining claims. The Assessor has the duty of local administration, preparation and maintenance of the master property file, ownership records of all assessable real and personal property, Assessor's Parcel Number's and accounts, secured and unsecured assessment rolls, and preparation of supplemental assessments for taxation by the various taxing agencies.

Program Summaries

Assessor
Positions: 42 FTE

Total Appropriations: \$4,167,548
Net County Cost: \$3,683,788

The Assessor provides services at two locations, the County Government Center in Placerville and the El Dorado Center in South Lake Tahoe. The South Lake Tahoe branch office is responsible for all appraisal work east of Strawberry and in the basin, including the Forest Service summer homes, and timeshares. Whenever ownership changes occur, or new construction is completed, a supplemental assessment is added to the supplemental roll and a bill (refund) is generated. All property values reduced under Proposition 8 are annually reviewed until the factored base year values are restored. The business section of the Assessor's office is responsible for appraisals on the unsecured roll, business statement processing and the audit program.

Fiscal Year 2007-08 Major Accomplishments

Improve Technology Efficiencies

- In response to the declining real estate market, developed online Prop 8 review request and tracking. Developed procedures for reviewing more than 12,000 properties to be considered for reductions in the FY 2008-09 roll.
- Integrated unrecorded document paperless processing into workflow management and document tracking system. This enhancement streamlines processing and tracking of such diverse documents as Forest Service cabin leases, manufactured home transfer documents from the California Department of Housing and Community Development and notifications from the State Board of Equalization regarding changes in control of legal entities, relocation contracts and other miscellaneous unrecorded contracts of sale.

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Enhance Customer Service

- Developed parcel map status tracking process to keep staff and public informed of parcel map processing.

Maintain Fiscal Efficiency and Stability

- Developed and implemented programs that improved processing of unsecured accounts. Improved business account audit selection and established procedures to strengthen internal controls over account processing

Fiscal Year 2008-09 Goals and Objectives

Enhance Customer Service

- Maintain the public trust and discharge the constitutional obligation of assessing property at the lower of the trended base year value or the fair market value.
- Successfully track, accurately appraise and properly assess the restoration of property damaged by the Angora Fire.

Improve Technology Efficiencies

- Continue to develop paperless processing and workflow management system.
- Develop and implement the ability to accept and process electronic filing of business property statements.
- Enhance Assessor's web page with resources for real estate professionals.

Chief Administrative Office Comments

The Proposed Budget for the Assessor's office reflects a Net County Cost of \$3,683,788, an increase of \$309,050.

Revenues are expected to decrease overall by \$351,897. The department's share of the 5% reimbursement for administration of the supplemental property tax roll is projected to decrease by \$320,000.

Operating transfers are decreasing by \$31,897. This is due to a decrease in anticipated revenues from timeshare assessments. Miscellaneous revenue is projected to remain at the FY 2007-08 level.

The Proposed Budget includes a net appropriation reduction of \$42,847. A minor increase in Salary and Benefits of \$5,059 is offset by reductions in interfund charges, fixed assets, operating transfers, and services and supplies.

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The department's request for salary and benefits was reduced by \$95,000. This reduction reflects the recommendation to delete 4.0 of 5.0 FTEs that were added to the department in FY 1998-99 and funded through the State's Property Tax Administration grant program (PTAP). When these allocations were added, it was noted that they were to be limited in term and depended upon the continuation of funding by the State. Funding for the program was discontinued in FY 2006-07. In FY 2007-08, 2.0 FTE Sr. Appraisers were held vacant. The current recommendation is to delete the allocations that were held vacant in FY 2007-08. These reductions would bring the total departmental personnel allocation to 42.0 FTEs. In addition, 1.0 FTE Sr. Assessment Technician and 1.0 FTE Appraiser I/II will be held vacant as vacancies occur.

Personnel Allocations

DEPARTMENT NAME:		ASSESSOR		
Fiscal Year 2008-09 BOS Approved Personnel Allocation	2007-08 Adjusted Allocation	2008-09 Dept Request	2008-09 CAO Recm'd	Diff from Adjusted
Assessor	1.00	1.00	1.00	0.00
Appraiser Aide	2.00	2.00	2.00	0.00
Appraiser I/II/Sr*	13.00	13.00	11.00	-2.00
Assessment Office Manager	1.00	1.00	1.00	0.00
Assessment Standards Supervisor	1.00	1.00	1.00	0.00
Assessment Technician I/II/Sr *	11.00	11.00	11.00	0.00
Assistant Assessor	1.00	1.00	1.00	0.00
Auditor-Appraiser/Senior Auditor-Appraiser	2.00	2.00	2.00	0.00
Branch Supervising Appraiser	1.00	1.00	1.00	0.00
Cadastral Drafter	1.00	1.00	1.00	0.00
Executive Secretary	1.00	1.00	1.00	0.00
Information Technology Department Specialist	1.00	1.00	1.00	0.00
Property Transfer Specialist	4.00	4.00	4.00	0.00
Property Transfer Supervisor	1.00	1.00	1.00	0.00
Sr. Information Technology Department Coordinator	1.00	1.00	1.00	0.00
Supervising Appraiser	1.00	1.00	1.00	0.00
Supervising Auditor/Appraiser	1.00	1.00	1.00	0.00
Department Total	44.00	44.00	42.00	-2.00

*As vacancies occur in these classifications, 2.0 FTEs will remain vacant throughout the fiscal year.

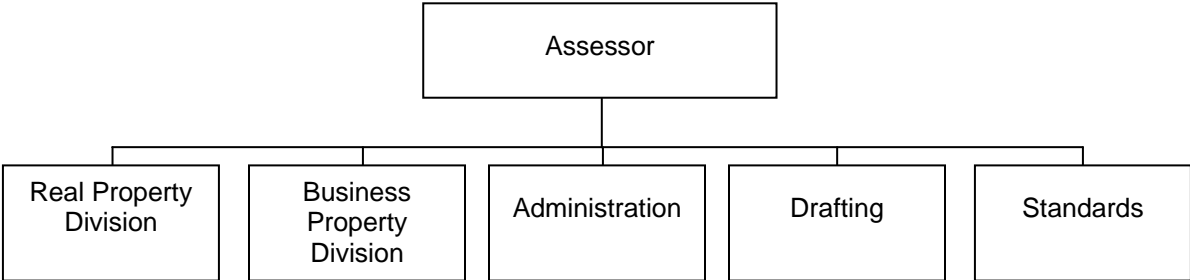
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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
 DEPARTMENT: 05 ASSESSOR

		PRIOR YR ACTUAL	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE
TYPE: R REVENUE						
CLASS	CLASS TITLE					
13	REV: CHARGE FOR SERVICES	618,137	570,000	250,000	250,000	-320,000
19	REV: MISCELLANEOUS	12,305	3,000	3,000	3,000	0
20	REV: OTHER FINANCING SOURCES	184,940	262,657	230,760	230,760	-31,897
TYPE: R	SUBTOTAL	815,382	835,657	483,760	483,760	-351,897
TYPE: E EXPENDITURE						
CLASS	CLASS TITLE					
30	SALARY & EMPLOYEE BENEFITS	3,588,240	3,574,226	3,652,076	3,579,284	5,059
40	SERVICE & SUPPLIES	142,983	186,664	158,656	156,739	-29,925
50	OTHER CHARGES	237	5,110	5,110	2,000	-3,110
60	FIXED ASSETS	1,608	1,800	0	0	-1,800
72	INTRAFUND TRANSFERS	419,097	442,596	446,532	429,525	-13,071
TYPE: E	SUBTOTAL	4,152,165	4,210,396	4,262,374	4,167,548	-42,847
FUND TYPE:	10 SUBTOTAL	3,336,783	3,374,739	3,778,614	3,683,788	309,050
DEPARTMENT:	05 SUBTOTAL	3,336,783	3,374,739	3,778,614	3,683,788	309,050

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Positions: 42