

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

Discovery

Positions: 8 FTE

Extra Help: \$0

Total Appropriations: \$633,354

Total Revenues: \$0

Net County Cost: \$633,354

Furlough Value: \$18,682

This function in the Assessors Office is responsible for locating and identifying potential changes in the ownership, character and configuration of all assessable property. Reviews recorded documents, recorded maps, unrecorded information from property owners, lessors, federal and state, county and city governments. Catalogs and determines appropriate processing to be applied to identified changes in ownership, new construction, partial interest transfers and business assets, possessory interests, mining claims, boats, aircraft and others. Initiates inquiry to clarify assessable nature of various transactions of indeterminate nature. Includes the position classes of Cadastral drafter, GIS analyst, Assessment Technician, Appraiser and Auditor/Appraiser.

Inventory

Positions: 7 FTE

Extra Help: \$0

Total Appropriations: \$608,005

Total Revenues: \$0

Net County Cost: \$608,005

Furlough Value: \$16,346

This function is charged with the responsibility for analyzing and processing all changes to the master property inventory. Also processes parcel map changes and makes Jarvis/Gann reappraisability determinations. Responds to public inquiry about reassessability of proposed actions and initiates inquiry where clarification is required. Processes exemption applications from homeowners, veterans, disabled veterans and transactions qualifying for exclusion as parent/child or replacement residence transfers as well as organizations meeting the requirements for educational, welfare or religious or other organizational exemptions. Maintains inventory of more than 100,000 parcels, 30,000 timeshares, 4,500 businesses, 4,000 boats, mining claims, mutual water companies, apartments, possessory interests and other assessable personal property. In 2008, 17,000 recorded and unrecorded documents were processed, along with close to 350 parcel maps, Tax Rate Area changes, parcel splits/combinations, and other changes to property configurations. Position classes include Assessment Technician, Property Transfer Specialist and Cadastral Drafter.

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Appraisal

Positions: 12 FTE

Extra Help: \$0

Total Appropriations: \$1,260,389

Total Revenues: \$0

Net County Cost: \$1,260,389

Furlough Value: \$28,023

This function is responsible for determining the fair market value of real property that has undergone a complete or partial change of ownership, new construction or other event which triggers a reappraisal under California Property Tax law. Conducts field appraisal work, enrolls unpermitted construction and performs special appraisals of Williamson Act and Timber Production Zone property. Real Property includes land, mines, quarries, timber, structures, buildings, fixtures, fences, fruit or nut bearing trees and vines not exempted. Also responsible for annual appraisal of business property and assessable personal property such as boats, airplanes, apartment/ hotel/motel furnishings and possessory interests. In preparing the 2008/2009 assessment roll, this function added over \$1.5 billion in new value to the assessment rolls. Under Prop 8, this function also determines the lower of factored base year value or market value. For the 2008/2009 roll, this group reviewed about 10,000 parcels and lowered assessments by almost \$1 billion. This function also includes the audit of reporting, appraisal and assessment of business property and determines the value of property acquired by public agencies when necessary or requested. Appraisers and Auditor/Appraisers also research, negotiate, prepare and defend values and represent the Assessor before the Assessment Appeals Board. All staff in this function making value determinations are required to maintain valid certification through the State Board of Equalization and meet State continuing education requirements. Major position classes include Appraiser, Auditor/Appraiser.

Assessment

Positions: 5 FTE

Extra Help: \$0

Total Appropriations: \$536,143

Total Revenues: \$427,500

Net County Cost: \$108,643

Furlough Value: \$11,676

Upon receipt of reappraised property value from the Appraisal function, this group is responsible for the accurate generation of appropriate assessments. This includes providing lawful notice to the property owner, record keeping and assessment transmission to the Auditor for tax calculation. Also responsible for processing all assessment roll corrections and escape assessments. Makes all changes to property characteristic data and other information in the property system. In 2008, this area of the office processed over 10,000 supplemental assessments and 3,600 roll corrections. Revenues include the department's share of the County's 5% of supplemental taxes that is allocated among the three property tax administration departments and timeshare handling charges. Major position classes include Appraiser Aide, Assessment Technician.

IT & GIS Technology

Positions: 2 FTE

Extra Help: \$0

Total Appropriations: \$310,586

Total Revenues: \$10,500

Net County Cost: \$300,086

Furlough Value: \$4,670

The Assessor's computerized property system consists of the mainframe computer property system and several substantial additional systems operating on the Intranet. A portion of this function is responsible for the operation, maintenance and enhancement of these systems. The

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GIS analyst position working in the Assessor's office is actually staffed by the Surveyor's office under a resource sharing agreement. This position is responsible for all parcel map activity, as well as mapping related tasks unique to the Assessor such as Tax Rate Area changes, parcel renumber operations and the library of historical parcel maps. A small amount of revenue is derived from the sale of assessment data. Position classes include Sr. IT Departmental Coordinator, and IT Department Specialist.

Administration & Management

Positions: 4 FTE

Extra Help: \$0

Total Appropriations: \$466,057

Total Revenues: \$0

Net County Cost: \$466,057

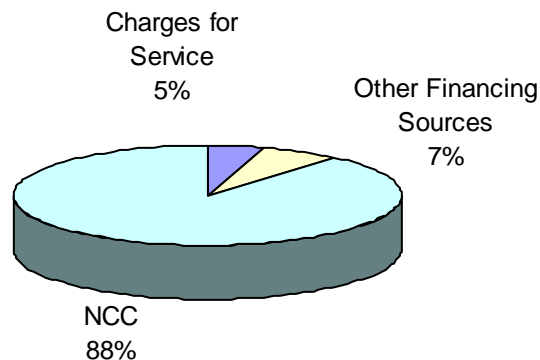
Furlough Value: \$9,341

Provides leadership, oversight, direction and support for the department and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination, computer services and support and clerical operations. Positions include Assessor, Assistant Assessor, Assessment Office Manager and Executive Secretary.

Financial Charts

Source of Funds

Assessment & Tax Collection (\$175,000): The department receives a share of the County's 5% administration fee for the supplemental roll. The revenue is shared among the property tax administration departments (Auditor-Controller, Treasurer-Tax Collector, Assessor). This revenue has declined sharply as property values have fallen.



Miscellaneous (\$3,000): The department derives a small amount of revenue from Quimby appraisals, historical exemptions and other miscellaneous services.

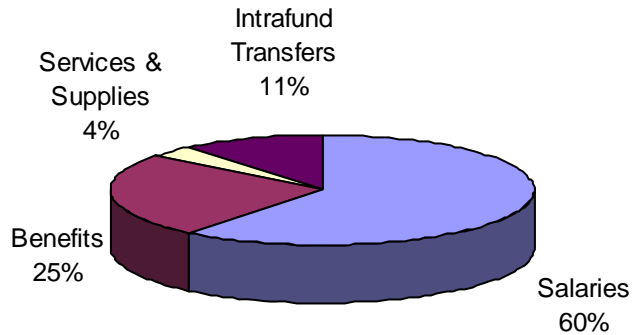
Operating Transfers (\$260,000): The bulk of this revenue (\$249,500) is derived from the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance. This revenue is shared among the property tax administration departments. The remainder of the revenue in this character is derived from the sale of assessment data.

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Net County Cost (\$3,376,535): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

Use of Funds

Salaries & Benefits (\$3,260,892): Primarily comprised of general salaries and benefits (\$2,329,078), retirement (\$453,927), retiree health (\$31,514), workers' compensation (\$49,893) and health insurance (\$396,479).

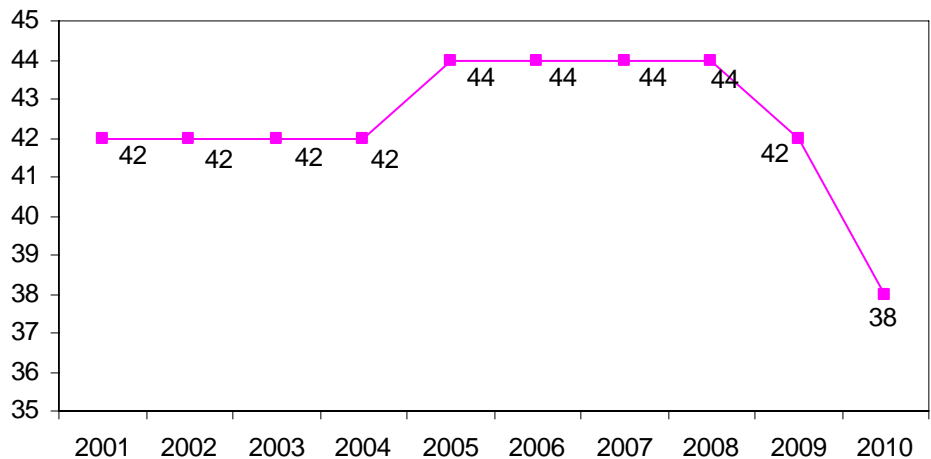


Services & Supplies (\$144,467): Major expenses include general liability insurance (\$16,991), office expense (\$16,000) postage (\$22,000), and employee mileage (\$13,000).

Intrafund Transfers (\$408,176): Intrafund transfers consist of charges from other departments for services such as mainframe support (\$216,296), network support (\$65,378), and telephone (\$10,000). The costs of the GIS Analyst from the Surveyor's Office assigned to the Assessor are reflected here, as well (\$104,438).

Staffing Trend

Staffing for the Assessor over the past ten years has gone from 42 FTE in FY 2001-02 to 38 FTE due primarily to the loss of the State Property Tax Administration Program, which used to provide approximately \$300,000 in revenue annually. The proposed staff allocation for FY 2009-10 remains at 38 with 33 FTE'S on the West Slope and 5 FTE'S at South Lake Tahoe.



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Chief Administrative Office Comments

The Assessor department budget is recommended at a base level, funding all 38 positions and a GIS Analyst from the Surveyor's Office. The department requested an appropriation for extra help staff to help ensure on-time closure of the roll and to assist with the workload associated with Proposition 8 reviews; however, this request could not be accommodated within the parameters set forth for the department's budget. The department reviewed the option of deleting one Sr. Information Technology Department Coordinator in order to direct resources to the above need; however it was determined that direction of existing IT resources to increased automation within the department would yield a greater benefit than retention of extra help staff.

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 05 ASSESSOR

		MID-YEAR	CURRENT YR	DEPARTMENT	CAO	
		PROJECTION	APPROVED	REQUEST	RECOMMENDED	DIFFERENCE
			BUDGET		BUDGET	
TYPE: R REVENUE						
SUBOBJ	SUBOBJ TITLE					
1300	ASSESSMENT & TAX COLLECTION FEES	250,000	250,000	175,000	175,000	-75,000
CLASS: 13	REV: CHARGE FOR SERVICES	250,000	250,000	175,000	175,000	-75,000
1940	MISC: REVENUE	3,000	3,000	3,000	3,000	0
CLASS: 19	REV: MISCELLANEOUS	3,000	3,000	3,000	3,000	0
2020	OPERATING TRANSFERS IN	230,760	230,760	260,000	260,000	29,240
CLASS: 20	REV: OTHER FINANCING SOURCES	230,760	230,760	260,000	260,000	29,240
TYPE: R SUBTOTAL		483,760	483,760	438,000	438,000	-45,760

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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
 DEPARTMENT: 05 ASSESSOR

		CURRENT YR	CAO			
		MID-YEAR	DEPARTMENT	RECOMMENDED	DIFFERENCE	
		PROJECTION	REQUEST	BUDGET		
		APPROVED				
		BUDGET				
TYPE: E EXPENDITURE						
SUBOBJ	SUBOBJ TITLE					
3000	PERMANENT EMPLOYEES / ELECTED	2,371,027	2,371,027	2,316,071	2,227,333	-143,694
3001	TEMPORARY EMPLOYEES	36,876	36,876	60,000	0	-36,876
3004	OTHER COMPENSATION	7,060	7,060	7,062	7,062	2
3005	TAHOE DIFFERENTIAL	12,000	12,000	12,000	12,000	0
3006	BILINGUAL PAY	4,160	4,160	4,160	4,160	0
3020	RETIREMENT EMPLOYER SHARE	487,263	487,263	453,927	453,927	-33,336
3022	MEDI CARE EMPLOYER SHARE	28,024	28,024	26,568	26,568	-1,456
3040	HEALTH INSURANCE EMPLOYER SHARE	422,476	422,476	396,479	396,479	-25,997
3041	UNEMPLOYMENT INSURANCE EMPLOYER	9,221	9,221	17,316	17,316	8,095
3042	LONG TERM DISABILITY EMPLOYER SHARE	8,851	8,851	8,312	8,312	-540
3043	DEFERRED COMPENSATION EMPLOYER	8,727	8,727	8,327	8,327	-400
3046	RETIREE HEALTH: DEFINED CONTRIBUTIONS	127,705	127,705	31,514	31,514	-96,191
3060	WORKERS' COMPENSATION EMPLOYER	49,893	49,893	49,893	49,893	0
3080	FLEXIBLE BENEFITS	6,000	6,000	18,000	18,000	12,000
CLASS: 30	SALARY & EMPLOYEE BENEFITS	3,579,284	3,579,284	3,409,630	3,260,892	-318,392
4041	COUNTY PASS THRU TELEPHONE CHARGES	3,000	3,000	2,000	2,000	-1,000
4100	INSURANCE: PREMIUM	16,991	16,991	16,991	16,991	0
4140	MAINT: EQUIPMENT	800	800	800	800	0
4220	MEMBERSHIPS	235	235	235	235	0
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	520	520	520	520	0
4260	OFFICE EXPENSE	16,000	16,000	16,000	16,000	0
4261	POSTAGE	22,000	22,000	22,000	22,000	0
4262	SOFTWARE	3,424	3,424	2,500	2,500	-924
4263	SUBSCRIPTION / NEWSPAPER / JOURNALS	11,506	11,506	11,506	11,506	0
4266	PRINTING / DUPLICATING SERVICES	11,000	11,000	11,000	11,000	0
4300	PROFESSIONAL & SPECIALIZED SERVICES	2,400	2,400	4,800	4,800	2,400
4337	OTHER GOVERNMENTAL AGENCIES	6,000	6,000	1,000	1,000	-5,000
4420	RENT & LEASE: EQUIPMENT	11,862	11,862	11,862	11,862	0
4461	EQUIP: MINOR	2,000	2,000	1,500	1,500	-500
4462	EQUIP: COMPUTER	2,300	2,300	7,000	7,000	4,700
4503	STAFF DEVELOPMENT	3,000	3,000	3,000	3,000	0
4529	SOFTWARE LICENSE	4,062	4,062	7,364	7,364	3,302
4600	TRANSPORTATION & TRAVEL	12,000	12,000	7,000	4,750	-7,250
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	18,000	18,000	18,000	13,000	-5,000
4605	RENT & LEASE: VEHICLE	6,000	6,000	3,000	3,000	-3,000
4606	FUEL PURCHASES	3,639	3,639	3,639	3,639	0
CLASS: 40	SERVICE & SUPPLIES	156,739	156,739	151,717	144,467	-12,272
5300	INTERFND: SERVICE BETWEEN FUND TYPES	2,000	2,000	1,000	1,000	-1,000
CLASS: 50	OTHER CHARGES	2,000	2,000	1,000	1,000	-1,000
7200	INTRAFUND TRANSFERS: ONLY GENERAL	95,780	95,780	104,483	104,483	8,703
7220	INTRAFUND: TELEPHONE EQUIPMENT &	15,500	15,500	10,000	10,000	-5,500

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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 05 ASSESSOR

		CURRENT YR		CAO		
		MID-YEAR	APPROVED	DEPARTMENT	RECOMMENDED	
		PROJECTION	BUDGET	REQUEST	BUDGET	DIFFERENCE
7223	INTRAFND: MAIL SERVICE	3,818	3,818	3,818	2,346	-1,472
7224	INTRAFND: STORES SUPPORT	1,563	1,563	1,563	1,223	-340
7225	INTRAFND: CENTRAL DUPLICATING	5,700	5,700	5,700	5,700	0
7227	INTRAFND: MAINFRAME SUPPORT	239,731	239,731	239,731	216,296	-23,435
7229	INTRAFND: PC SUPPORT	2,400	2,400	2,400	0	-2,400
7231	INTRAFND: IS PROGRAMMING SUPPORT	5,000	5,000	5,000	2,500	-2,500
7232	INTRAFND: MAINT BLDG & IMPROVMNTS	250	250	250	250	0
7234	INTRAFND: NETWORK SUPPORT	59,783	59,783	59,783	65,378	5,595
CLASS: 72	INTRAFUND TRANSFERS	429,525	429,525	432,728	408,176	-21,349
TYPE: E SUBTOTAL		4,167,548	4,167,548	3,995,075	3,814,535	-353,013
FUND TYPE: 10	SUBTOTAL	3,683,788	3,683,788	3,557,075	3,376,535	-307,253
DEPARTMENT: 05	SUBTOTAL	3,683,788	3,683,788	3,557,075	3,376,535	-307,253

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Personnel Allocation

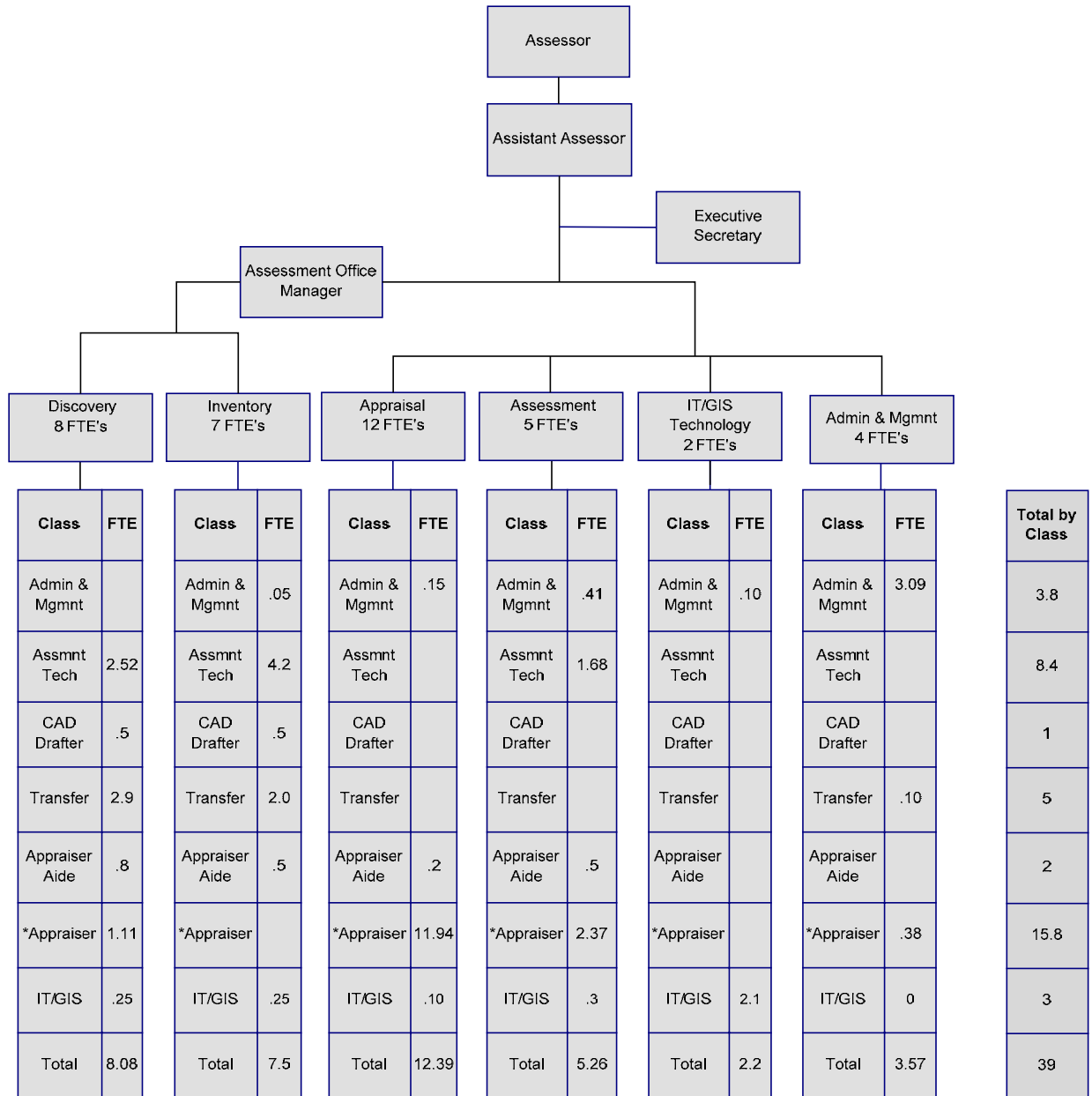
Classification Title	2008-09 Adjusted Allocation	2009-10 Dept Request	2009-10 CAO Recm'd	Diff from Adjusted
Assessor	1.00	1.00	1.00	0.00
Appraiser Aide	2.00	2.00	2.00	0.00
Appraiser I/II/Sr*	10.00	10.00	10.00	0.00
Assessment Office Manager	1.00	1.00	1.00	0.00
Assessment Standards Supervisor	1.00	1.00	1.00	0.00
Assessment Technician I/II/Sr *	8.20	8.20	8.20	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	0.80	0.80	0.80	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	38.00	38.00	38.00	0.00

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El Dorado County Assessor

2009/20010

Functional Organization Chart



* Includes Appraisers and Auditor/Appraisers

Assessor Allocated Positions
Surveyor Allocated GIS Analyst
Total Reported

38
 1
39

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Ten Year History

	00/01	01/02	02/03	03/04	04/05
	Actual	Actual	Actual	Actual	Actual
Salaries	1,830,541	1,862,239	1,958,588	1,847,463	2,042,136
Benefits	434,056	492,888	605,870	827,667	995,303
Services & Supplies	196,259	117,742	118,070	94,906	147,588
Other Charges	365	150	150	200	665
Fixed Assets	-	113,955	9,040	-	-
Intrafund Transfers	437,834	461,095	466,146	451,010	427,172
Total Appropriations	2,899,055	3,048,069	3,157,864	3,221,246	3,612,864
Taxes	2,183	1,300	525	1,110	420
State	249,964	239,023	233,836	331,197	-
Charges for Service	320,051	429,201	508,242	616,664	568,872
Misc.	-	43,056	-	748	135
Other Financing Sources	-	-	-	-	578,268
Total Revenue	572,198	712,580	742,603	949,719	1,147,695
NCC	2,326,857	2,335,489	2,415,261	2,271,527	2,465,169
FTE's	42	42	42	42	44

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	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected	09/10 Budget
Salaries	2,177,775	2,452,639	2,513,140	2,330,379	2,323,133
Benefits	1,129,328	1,135,601	1,093,669	1,178,904	937,759
Services & Supplies	163,287	142,983	139,817	141,739	144,467
Other Charges	480	237	20	2,000	1,000
Fixed Assets	1,532	1,608	-	-	-
Intrafund Transfers	472,384	419,097	437,702	429,525	408,176
Total Appropriations	3,944,786	4,152,165	4,184,348	4,082,547	3,814,535
Taxes	35	-	-	-	-
Charges for Service	863,886	618,137	387,095	250,000	175,000
Misc.	580	12,305	3,334	3,000	3,000
Other Financing Sources	533,453	184,940	259,567	230,760	260,000
Total Revenue	1,397,954	815,382	649,996	483,760	438,000
NCC	2,546,832	3,336,783	3,534,352	3,598,787	3,376,535
FTE's	44	44	44	42	38

10 Year Variance		
	\$ Change	% Change
Salaries	492,592	27%
Benefits	503,703	116%
Services & Supplies	(51,792)	-26%
Other Charges	635	174%
Intrafund Transfers	(29,658)	-7%
Total Appropriations	915,480	32%
Taxes	(2,183)	-100%
State	(249,964)	-100%
Charges for Service	(145,051)	-45%
Misc.	3,000	N/A
Other Financing Sources	260,000	N/A
Total Revenue	(134,198)	-23%
NCC	1,049,678	45%
FTE's	(4)	-10%

Notes