

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 by Function

Discovery

Positions: 8 FTE

Extra Help: \$0

Total Appropriations: \$670,021

Total Revenues: \$0

Net County Cost: \$670,021

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: \$600,358

Total Revenues: \$0

Net County Cost: \$600,358

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. Position classes include Assessment Technician, Property Transfer Specialist and Cadastral Drafter.

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Appraisal

Positions: 10.75 FTE

Extra Help: \$0

Total Appropriations: \$1,108,555

Total Revenues: \$0

Net County Cost: \$1,108,555

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. Under Prop 8, this function also determines the lower of factored base year value or market value. 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: 4.5 FTE

Extra Help: \$0

Total Appropriations: \$529,852

Total Revenues: \$455,800

Net County Cost: \$74,052

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. 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. Position classes include Appraiser Aide and Assessment Technician.

IT & GIS Technology

Positions: 2 FTE

Extra Help: \$0

Total Appropriations: \$269,984

Total Revenues: \$0

Net County Cost: \$269,984

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 GIS analyst 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 IT Departmental Coordinator and GIS Analyst.

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Administration & Management

Positions: 1.75 FTE

Extra Help: \$0

Total Appropriations: \$236,164

Total Revenues: \$0

Net County Cost: \$236,164

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, and Executive Secretary.

Financial Charts

Source of Funds

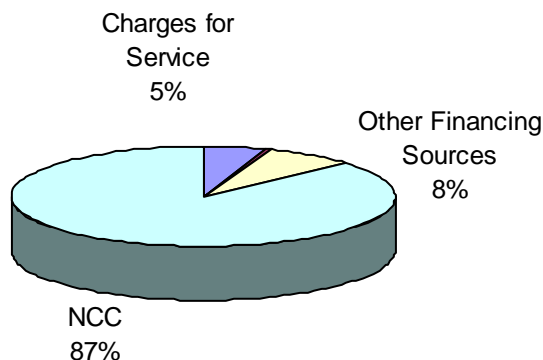
Charges for Services

(\$183,000): The bulk of this revenue is in 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. The remainder of revenues in this character is derived from various services provided to the public and the development community and sales of roll data.

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Miscellaneous (\$15,000): Revenue budgeted from Proposition 90 application fees is estimated at \$15,000, based on a projection of 40 applications for the fiscal year.

Operating Transfers (\$257,800): The bulk of this revenue (\$244,000) 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. A transfer from the department's automation special revenue fund of \$13,800 will fund replacements for obsolete computer equipment as well as software licenses.

Net County Cost (\$2,959,134): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

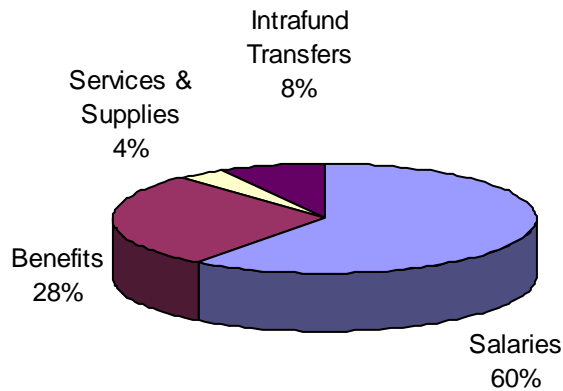
It should be noted that charges to special districts to cover the County's cost for administering the property tax system generate revenue which posts in Department 15 as general

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discretionary revenue. The charges are derived from the costs of the Assessor, the Auditor-Controller, and Treasurer-Tax Collector Departments. This revenue is budgeted at \$2,300,000.

Use of Funds

Salaries & Benefits (\$3,012,281): Primarily comprised of general salaries and benefits (\$2,117,979), retirement (\$369,655), retiree health (\$38,057), workers' compensation (\$28,756) and health insurance (\$457,834).



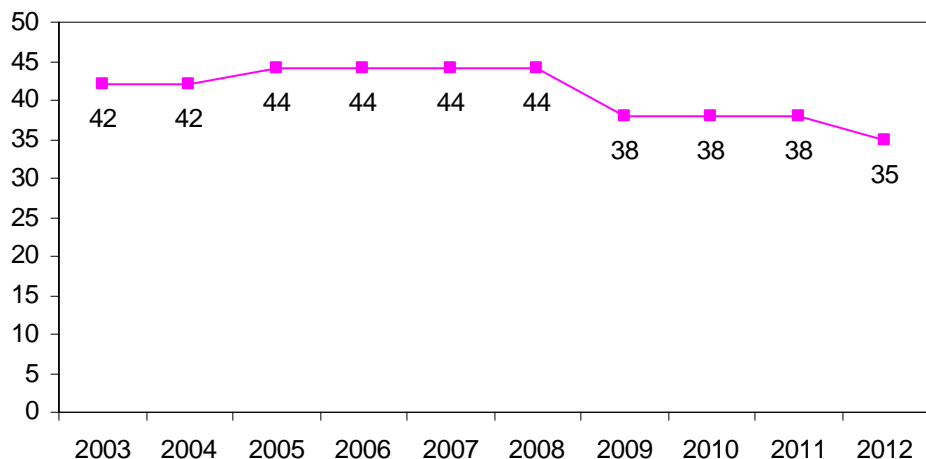
Services & Supplies (\$131,615): Major expenses include general liability insurance (\$23,679), office expense (\$12,000) postage (\$22,000), computer equipment (\$10,000) and employee mileage (\$8,000).

Other Charges (\$500) – Charges from other county departments for miscellaneous services.

Intrafund Transfers (\$270,538): Intrafund transfers consist of charges from other departments for services such as mainframe support (\$200,091), network support (\$47,735), and telephone (\$12,000).

Staffing Trend

Staffing for the Assessor over the past ten years has gone from 42 FTE in FY 2002-03 to 35 FTE. Reductions in FY 2008-09 were primarily from the loss of the State Property Tax Administration Program, which used to provide approximately \$300,000 in revenue annually. The proposed staff



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allocation for FY 2011-12 of 35 FTE's reflects reductions due to the ERI. There are 30 FTE'S on the West Slope and 5 FTE'S at South Lake Tahoe.

Chief Administrative Office Comments

The Recommended Budget represents an overall decrease of \$82,420 or 15% in revenues and a decrease of \$447,070 or 12% in appropriations when compared to the FY 2010-11 approved budget. As a result, the Net County Cost has decreased \$364,650 or 11%.

The change in revenues is primarily comprised of a reduction in operating transfers in, which is equally offset by a reduction in appropriations. This is because the department used \$68,000 of special revenue funds to replace obsolete computers and other equipment in the department in FY 2010-11. The change in appropriations is primarily related to reductions in salaries and benefits due to reductions resulting from the early retirement incentive (ERI). Overall salaries and benefits are declining, including a \$55,610 reduction in retirement due to the anticipated employee partial pick-up of retirement costs.

The Recommended Budget for the Assessor reflects staffing changes resulting from the ERI, which the Department has used to reduce expenditures. Three employees retired through the ERI and three FTEs are proposed for deletion. Two of the ERI positions, Assessment Standards Supervisor and Assessment Office Manager, are proposed for deletion; however the addition of a Supervising Assessment Technician is recommended to handle the supervisory workload left by the departure of the Assessment Office Manager. This position was filled internally, leaving vacant one FTE Appraiser Aide, which is recommended for deletion. The third ERI position, Supervising Appraiser, was filled through internal recruitment, leaving a vacant Appraiser allocation, which is proposed for deletion. In addition, the Assistant Assessor position will remain vacant and unfunded for the Fiscal Year.

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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	DIFFERENCE
		PROJECTION	BUDGET	REQUEST	BUDGET	
TYPE: R REVENUE						
SUBOBJ	SUBOBJ TITLE					
1300	ASSESSMENT & TAX COLLECTION FEES	120,000	200,000	175,000	175,000	-25,000
1740	CHARGES FOR SERVICES	0	0	8,000	8,000	8,000
CLASS: 13	REV: CHARGE FOR SERVICES	120,000	200,000	183,000	183,000	-17,000
1940	MISC: REVENUE	16,500	3,000	15,000	15,000	12,000
CLASS: 19	REV: MISCELLANEOUS	16,500	3,000	15,000	15,000	12,000
2020	OPERATING TRANSFERS IN	335,220	335,220	257,800	257,800	-77,420
CLASS: 20	REV: OTHER FINANCING SOURCES	335,220	335,220	257,800	257,800	-77,420
TYPE: R SUBTOTAL		471,720	538,220	455,800	455,800	-82,420

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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	DIFFERENCE
		PROJECTION	BUDGET	REQUEST	BUDGET	DIFFERENCE
TYPE: E EXPENDITURE						
SUBOBJ	SUBOBJ TITLE					
3000	PERMANENT EMPLOYEES / ELECTED	2,107,421	2,257,421	2,030,876	2,030,876	-226,545
3004	OTHER COMPENSATION	7,062	7,062	0	0	-7,062
3005	TAHOE DIFFERENTIAL	12,000	12,000	12,000	12,000	0
3006	BILINGUAL PAY	2,080	2,080	2,080	2,080	0
3020	RETIREMENT EMPLOYER SHARE	456,675	456,675	425,265	369,655	-87,020
3022	MEDI CARE EMPLOYER SHARE	28,006	28,006	27,939	27,939	-67
3040	HEALTH INSURANCE EMPLOYER SHARE	484,758	484,758	457,834	457,834	-26,924
3041	UNEMPLOYMENT INSURANCE EMPLOYER	31,395	31,395	28,175	28,175	-3,220
3042	LONG TERM DISABILITY EMPLOYER SHARE	8,365	8,365	7,285	7,285	-1,080
3043	DEFERRED COMPENSATION EMPLOYER	8,436	8,436	3,624	3,624	-4,812
3046	RETIREE HEALTH: DEFINED CONTRIBUTIONS	38,057	38,057	38,057	38,057	0
3060	WORKERS' COMPENSATION EMPLOYER	39,497	39,497	28,756	28,756	-10,741
3080	FLEXIBLE BENEFITS	18,000	18,000	6,000	6,000	-12,000
CLASS: 30	SALARY & EMPLOYEE BENEFITS	3,241,752	3,391,752	3,067,891	3,012,281	-379,471
4041	COUNTY PASS THRU TELEPHONE CHARGES	1,086	1,086	1,086	1,086	0
4100	INSURANCE: PREMIUM	25,897	25,897	23,679	23,679	-2,218
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	14,000	14,000	12,000	12,000	-2,000
4261	POSTAGE	22,000	22,000	22,000	22,000	0
4262	SOFTWARE	2,500	2,500	2,500	2,500	0
4263	SUBSCRIPTION / NEWSPAPER / JOURNALS	8,500	8,500	8,500	8,500	0
4266	PRINTING / DUPLICATING SERVICES	12,500	12,500	12,500	12,500	0
4300	PROFESSIONAL & SPECIALIZED SERVICES	2,800	2,800	2,800	2,800	0
4337	OTHER GOVERNMENTAL AGENCIES	1,000	1,000	1,000	1,000	0
4420	RENT & LEASE: EQUIPMENT	9,895	9,895	9,895	9,895	0
4461	EQUIP: MINOR	1,800	1,800	1,800	1,800	0
4462	EQUIP: COMPUTER	73,000	73,000	10,000	10,000	-63,000
4503	STAFF DEVELOPMENT	3,000	3,000	3,000	3,000	0
4529	SOFTWARE LICENSE	3,181	3,181	1,300	1,300	-1,881
4600	TRANSPORTATION & TRAVEL	2,000	2,000	2,000	2,000	0
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	10,000	10,000	8,000	8,000	-2,000
4605	RENT & LEASE: VEHICLE	3,000	3,000	3,000	3,000	0
4606	FUEL PURCHASES	2,000	2,000	2,500	2,500	500
4608	HOTEL ACCOMMODATIONS	0	0	2,500	2,500	2,500
CLASS: 40	SERVICE & SUPPLIES	199,714	199,714	131,615	131,615	-68,099
5300	INTERFND: SERVICE BETWEEN FUND TYPES	0	0	500	500	500
CLASS: 50	OTHER CHARGES	0	0	500	500	500
7220	INTRAFND: TELEPHONE EQUIPMENT &	12,000	12,000	12,000	11,951	-49
7223	INTRAFND: MAIL SERVICE	5,061	5,061	4,342	4,342	-719
7224	INTRAFND: STORES SUPPORT	1,120	1,120	1,120	1,169	49
7225	INTRAFND: CENTRAL DUPLICATING	2,500	2,500	2,500	2,500	0
7227	INTRAFND: MAINFRAME SUPPORT	188,518	188,518	188,518	200,091	11,573
7231	INTRAFND: IS PROGRAMMING SUPPORT	2,500	2,500	2,500	2,500	0
7232	INTRAFND: MAINT BLDG & IMPROVMNTS	250	250	250	250	0
7234	INTRAFND: NETWORK SUPPORT	66,328	66,328	66,328	47,735	-18,593
CLASS: 72	INTRAFUND TRANSFERS	278,277	278,277	277,558	270,538	-7,739
TYPE: E SUBTOTAL		3,719,743	3,869,743	3,477,564	3,414,934	-454,809
FUND TYPE: 10	SUBTOTAL	3,248,023	3,331,523	3,021,764	2,959,134	-372,389
DEPARTMENT: 05	SUBTOTAL	3,248,023	3,331,523	3,021,764	2,959,134	-372,389

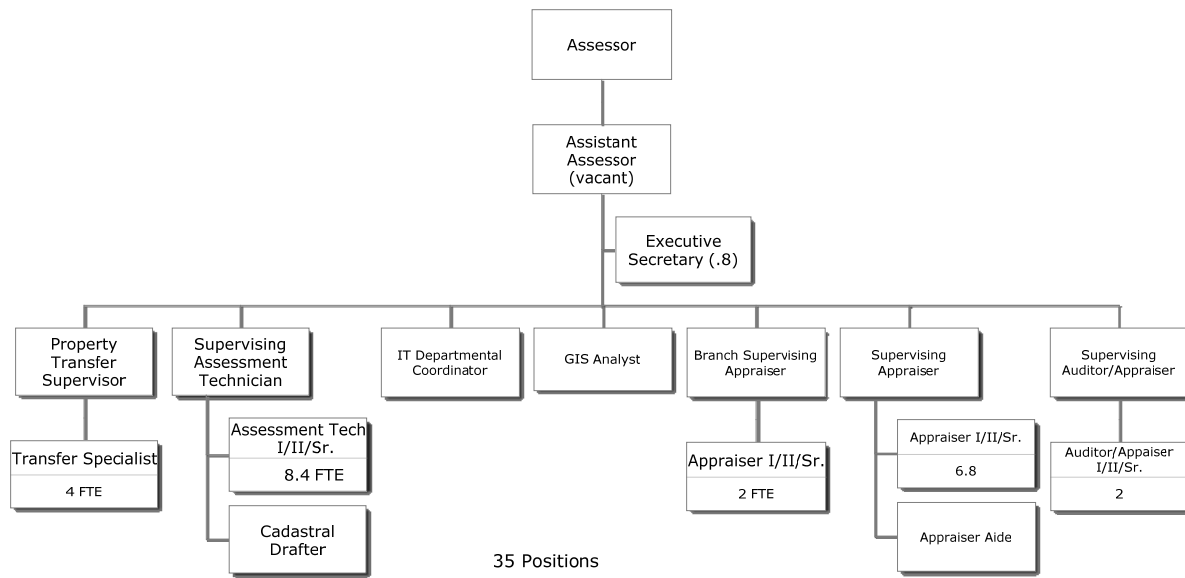
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Personnel Allocation

Classification Title	2010-11 Adjusted Allocation	2011-12 Dept Request	2011-12 CAO Recm'd	Diff from Adjusted
Assessor	1.00	1.00	1.00	-
Appraiser Aide	2.00	1.00	1.00	(1.00)
Appraiser I/II/Sr	10.00	8.80	8.80	(1.20)
Assessment Office Manager	1.00	-	-	(1.00)
Assessment Standards Supervisor	1.00	-	-	(1.00)
Assessment Technician I/II/Sr	8.20	8.40	8.40	0.20
Assistant Assessor	1.00	1.00	1.00	-
Auditor-Appraiser/Senior Auditor-Appraiser	2.00	2.00	2.00	-
Branch Supervising Appraiser	1.00	1.00	1.00	-
Cadastral Drafter	1.00	1.00	1.00	-
Executive Secretary	0.80	0.80	0.80	-
GIS Analyst I/II	1.00	1.00	1.00	-
Information Technology Department Coord	1.00	1.00	1.00	-
Property Transfer Specialist	4.00	4.00	4.00	-
Property Transfer Supervisor	1.00	1.00	1.00	-
Supervising Appraiser	1.00	1.00	1.00	-
Supervising Assessment Technician	1.00	1.00	1.00	1.00
Supervising Auditor/Appraiser	1.00	1.00	1.00	-
Department Total	38.00	35.00	35.00	(3.00)

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Assessor 2011/2012 Org Chart



Karl Weiland, Assessor

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Ten Year History

	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual
Taxes	525	1,110	420	35	-
State	233,836	331,197	-	-	-
Charges for Service	508,242	616,664	568,872	863,886	618,137
Misc.	-	748	135	580	12,305
Other Financing Sources	-	-	578,268	533,453	184,940
Total Revenue	742,603	949,719	1,147,695	1,397,954	815,382
Salaries	1,958,588	1,847,463	2,042,136	2,177,775	2,452,639
Benefits	605,870	827,667	995,303	1,129,328	1,135,601
Services & Supplies	118,070	94,906	147,588	163,287	142,983
Other Charges	150	200	665	480	237
Fixed Assets	9,040	-	-	1,532	1,608
Intrafund Transfers	466,146	451,010	427,172	472,384	419,097
Total Appropriations	3,157,864	3,221,246	3,612,864	3,944,786	4,152,165
NCC	2,415,261	2,271,527	2,465,169	2,546,832	3,336,783
FTE's	42	42	44	44	44

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Ten Year History

	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Projected	11/12 Budget
Taxes	-	-	-	-	-
State	-	-	-	-	-
Charges for Service	387,095	249,339	170,618	120,000	183,000
Misc.	3,334	1,772	1,325	16,500	15,000
Other Financing Sources	259,567	245,465	245,048	335,220	257,800
Total Revenue	649,996	496,576	416,991	471,720	455,800
Salaries	2,513,140	2,395,830	2,199,114	2,128,563	2,044,956
Benefits	1,093,669	1,092,735	972,492	1,113,189	967,325
Services & Supplies	139,817	115,053	107,534	199,714	131,615
Other Charges	20	-	-	-	500
Fixed Assets	-	-	-	-	-
Intrafund Transfers	437,702	367,681	300,829	278,277	270,538
Total Appropriations	4,184,348	3,971,299	3,579,969	3,719,743	3,414,934
NCC	3,534,352	3,474,723	3,162,978	3,248,023	2,959,134
FTE's	44	38	38	38	35

10 Year Variance		
	\$ Change	% Change
Taxes	(525)	-100%
State	(233,836)	-100%
Charges for Service	(325,242)	-64%
Misc.	15,000	N/A
Other Financing Sources	257,800	N/A
Total Revenue	(286,803)	-39%
Salaries	86,368	4%
Benefits	361,455	60%
Services & Supplies	13,545	11%
Other Charges	350	233%
Fixed Assets	(9,040)	-100%
Intrafund Transfers	(195,608)	-42%
Total Appropriations	257,070	8%
NCC	543,873	23%
FTE's	(7)	-17%

Notes