

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 prepares and submits the secured, unsecured, and supplemental assessment rolls for use in preparation of assessments for taxation by the various taxing agencies. 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 as well as the efficient and effective use of resources.

Program Summaries

Discovery

Positions: 7.4 FTE

Total Appropriations: \$648,444

Total Revenues: \$0

Net County Cost: \$648,444

This function in the Assessor's 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: 6.5 FTE

Total Appropriations: \$580,024

Total Revenues: \$0

Net County Cost: \$580,024

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.

ASSESSOR

Appraisal

Positions: 11.9 FTE

Total Appropriations: \$1,237,672

Total Revenues: \$0

Net County Cost: \$1,237,672

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: 5.13 FTE

Total Appropriations: \$571,695

Total Revenues: \$412,710

Net County Cost: \$158,985

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: 1.77 FTE

Total Appropriations: \$278,854

Total Revenues: \$20,000

Net County Cost: \$258,854

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.

ASSESSOR

Administration & Management

Positions: 3.1 FTE

Total Appropriations: \$232,984

Total Revenues: \$0

Net County Cost: \$232,984

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 Administrative Technician.

Financial Charts

Source of Funds

Charges for Services

(\$135,000): The bulk of

this revenue is in

Assessment & Tax

Collection (\$125,000):

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.

Miscellaneous (\$25,000):

Revenue budgeted from Proposition 90 application fees is estimated

at \$25,000, based on a projection of 66 applications for the fiscal year.

Operating Transfers (\$272,710):

The bulk of this revenue (\$256,010) 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 \$16,700 will fund replacements for obsolete

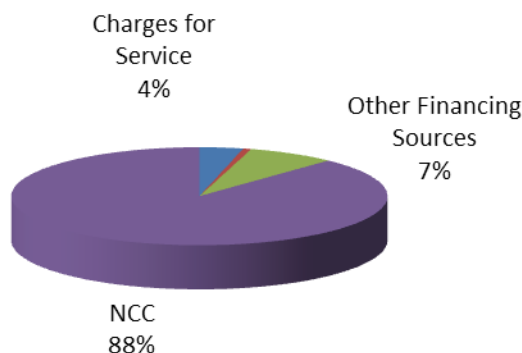
computer equipment as well as software licenses.

Net County Cost (\$3,116,964):

The department is primarily funded with discretionary General

Fund tax dollars. These revenues are collected in Department 15 – General Fund Other

Operations.



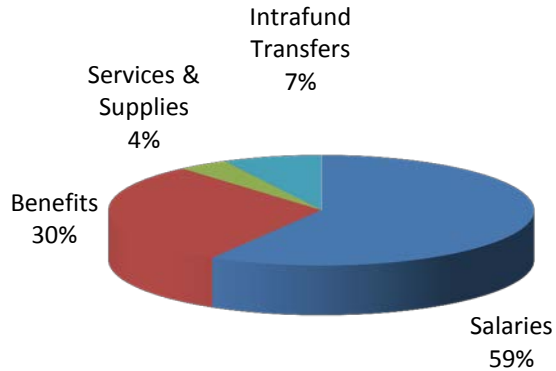
It should be noted that charges to special districts to cover the County's cost for administering the property tax system generate revenue which posts in Department 15 as general

ASSESSOR

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 \$1,982,491.

Use of Funds

Salaries & Benefits (\$3,157,730): Primarily comprised of permanent salaries (\$2,088,963), retirement (\$408,330), and health insurance (\$546,563).



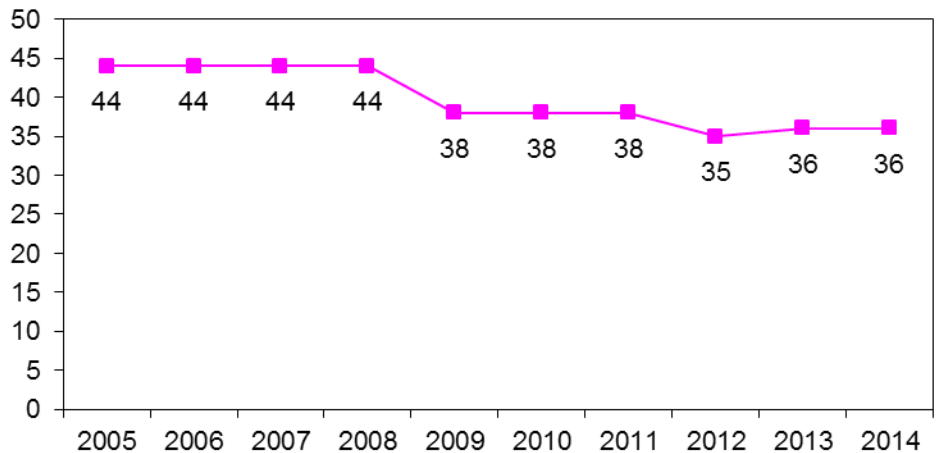
Services & Supplies (\$121,639): Major expenses include office expense (\$12,000), postage (\$22,000), subscriptions (\$13,900), computer equipment (\$5,000) and employee mileage (\$8,000).

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

Intrafund Transfers (\$269,805): Intrafund transfers consist of charges from other departments for services such as mainframe support (\$200,091), network support (\$47,735), and telephone (\$11,951).

Staffing Trend

Staffing for the Assessor over the past ten years has gone from 44 FTE in FY 2004-05 to 35.8 FTE. Reductions in FY 2008-09 were primarily from the loss of the State Property Tax Administration Program. Total allocations for FY 2013-14 remain the same at 35.8 consisting of 30.8 FTE'S on the West Slope and 5 FTE'S in South Lake Tahoe.



ASSESSOR

Chief Administrative Office Comments

The Recommended Budget represents an overall increase of \$7,500 or 1% in revenues and a increase of \$184,538 or 5% in appropriations when compared to the FY 2012-13 approved budget. As a result, the Net County Cost has increased \$177,038 or 6%.

Revenues for the most part remain flat. The increase in appropriations is related to salaries and benefits. The Assistant Assessor position has remained vacant and unfunded for two years. The department is requesting to fund and fill this position in FY 2013-14 at a cost of approximately \$146,000. In addition the department is requesting to delete an Appraiser Aide position and add an Appraiser I/II/Sr at an approximate cost of \$30,000.

ASSESSOR

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 05 ASSESSOR

	MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE
TYPE: R REVENUE					
SUBOBJ SUBOBJ					
1300 ASSESSMENT & TAX COLLECTION FEES	125,000	125,000	125,000	125,000	0
1740 CHARGES FOR SERVICES	10,000	10,000	10,000	10,000	0
CLASS: 13 REV: CHARGE FOR SERVICES	135,000	135,000	135,000	135,000	0
1940 MISC: REVENUE	15,000	15,000	25,000	25,000	10,000
CLASS: 19 REV: MISCELLANEOUS	15,000	15,000	25,000	25,000	10,000
2020 OPERATING TRANSFERS IN	275,210	275,210	272,710	272,710	-2,500
CLASS: 20 REV: OTHER FINANCING SOURCES	275,210	275,210	272,710	272,710	-2,500
TYPE: R SUBTOTAL	425,210	425,210	432,710	432,710	7,500

ASSESSOR

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 05 ASSESSOR

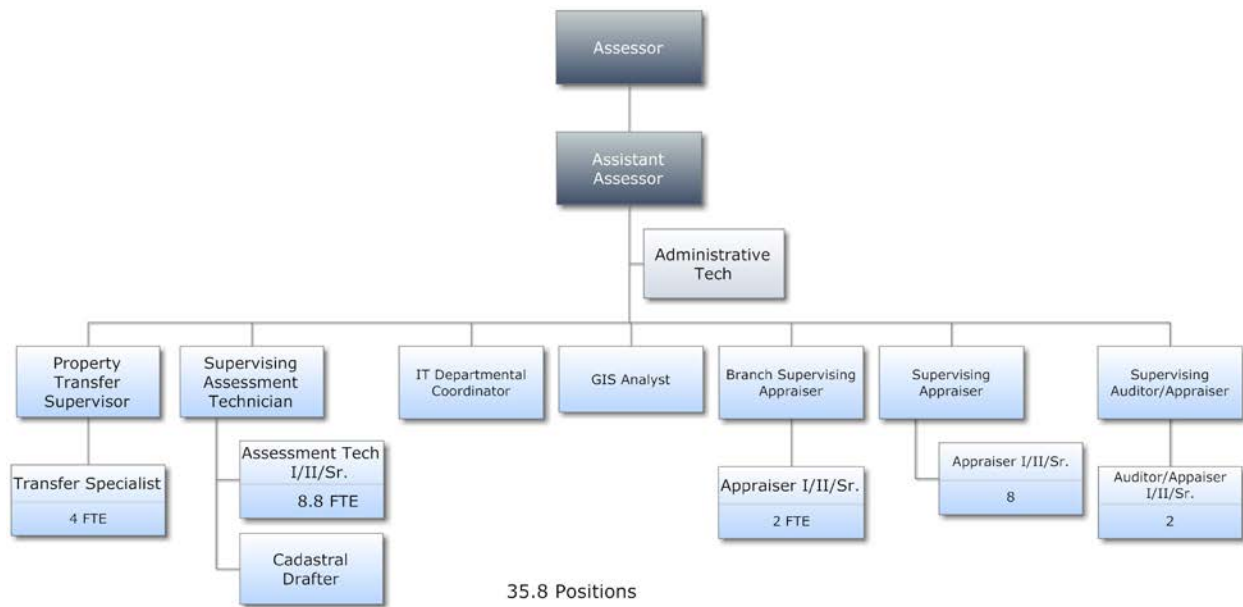
	MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE
TYPE: E EXPENDITURE					
SUBOBJ SUBOBJ					
3000 PERMANENT EMPLOYEES / ELECTED	2,005,452	2,005,452	2,088,963	2,088,963	83,511
3005 TAHOE DIFFERENTIAL	12,000	12,000	12,000	12,000	0
3006 BILINGUAL PAY	2,080	2,080	2,080	2,080	0
3020 RETIREMENT EMPLOYER SHARE	359,977	359,977	408,330	408,330	48,353
3022 MEDI CARE EMPLOYER SHARE	26,735	26,735	29,499	29,499	2,764
3040 HEALTH INSURANCE EMPLOYER SHARE	469,776	469,776	546,563	546,563	76,787
3041 UNEMPLOYMENT INSURANCE EMPLOYER	26,565	26,565	4,900	4,900	-21,665
3042 LONG TERM DISABILITY EMPLOYER	6,991	6,991	7,493	7,493	502
3043 DEFERRED COMPENSATION EMPLOYER	3,194	3,194	5,754	5,754	2,560
3046 RETIREE HEALTH: DEFINED CONTRIBUTIONS	34,038	34,038	38,057	34,038	0
3060 WORKERS' COMPENSATION EMPLOYER	7,943	7,943	28,756	6,110	-1,833
3080 FLEXIBLE BENEFITS	6,000	6,000	12,000	12,000	6,000
CLASS: 30 SALARY & EMPLOYEE BENEFITS	2,960,751	2,960,751	3,184,395	3,157,730	196,979
4041 COUNTY PASS THRU TELEPHONE CHARGES	1,086	1,086	0	0	-1,086
4100 INSURANCE: PREMIUM	18,194	18,194	23,679	8,253	-9,941
4140 MAINT: EQUIPMENT	800	800	1,086	1,086	286
4144 MAINT: COMPUTER	0	0	800	800	800
4220 MEMBERSHIPS	285	285	285	285	0
4221 MEMBERSHIPS: LEGISLATIVE ADVOCACY	520	520	520	520	0
4260 OFFICE EXPENSE	12,000	12,000	12,000	12,000	0
4261 POSTAGE	22,000	22,000	22,000	22,000	0
4262 SOFTWARE	7,500	7,500	7,500	7,500	0
4263 SUBSCRIPTION / NEWSPAPER / JOURNALS	13,900	13,900	13,900	13,900	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	5,000	5,000	5,000	5,000	0
4503 STAFF DEVELOPMENT	3,000	3,000	3,000	3,000	0
4529 SOFTWARE LICENSE	1,300	1,300	1,300	1,300	0
4600 TRANSPORTATION & TRAVEL	2,000	2,000	2,000	2,000	0
4602 MILEAGE: EMPLOYEE PRIVATE AUTO	8,000	8,000	8,000	8,000	0
4605 RENT & LEASE: VEHICLE	3,000	3,000	3,000	3,000	0
4606 FUEL PURCHASES	2,500	2,500	2,500	2,500	0
4608 HOTEL ACCOMMODATIONS	2,500	2,500	2,500	2,500	0
CLASS: 40 SERVICE & SUPPLIES	131,580	131,580	137,065	121,639	-9,941
5300 INTERFND: SERVICE BETWEEN FUND TYPES	500	500	500	500	0
CLASS: 50 OTHER CHARGES	500	500	500	500	0
7220 INTRAFND: TELEPHONE EQUIPMENT &	11,951	11,951	11,951	11,951	0
7223 INTRAFND: MAIL SERVICE	6,969	6,969	4,342	6,969	0
7224 INTRAFND: STORES SUPPORT	309	309	1,169	309	0
7225 INTRAFND: CENTRAL DUPLICATING	2,500	2,500	2,500	0	-2,500
7227 INTRAFND: MAINFRAME SUPPORT	200,091	200,091	200,091	200,091	0
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	47,735	47,735	47,735	47,735	0
CLASS: 72 INTRAFUND TRANSFERS	272,305	272,305	270,538	269,805	-2,500
TYPE: E SUBTOTAL	3,365,136	3,365,136	3,592,498	3,549,674	184,538
FUND TYPE: 10 SUBTOTAL	2,939,926	2,939,926	3,159,788	3,116,964	177,038
DEPARTMENT: 05 SUBTOTAL	2,939,926	2,939,926	3,159,788	3,116,964	177,038

ASSESSOR

Personnel Allocation

Classification Title	2012-13 Adjusted Allocation	2013-14 Dept Request	2013-14 CAO Recm'd	Diff from Adjusted
Assessor	1.00	1.00	1.00	-
Administrative Technician	1.00	1.00	1.00	-
Appraiser Aide	1.00	-	-	(1.00)
Appraiser I/II/Sr	9.00	10.00	10.00	1.00
Assessment Technician I/II/Sr	8.80	8.80	8.80	-
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	-
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	-
Supervising Auditor/Appraiser	1.00	1.00	1.00	-
Department Total	35.80	35.80	35.80	-

ASSESSOR



ASSESSOR

Ten Year History

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual
Taxes	420	35	-	-	-
State	-	-	-	-	-
Charges for Service	568,872	863,886	618,137	387,095	249,339
Misc.	135	580	12,305	3,334	1,772
Other Financing Sources	578,268	533,453	184,940	259,567	245,465
Total Revenue	1,147,695	1,397,954	815,382	649,996	496,576
Salaries	2,042,136	2,177,775	2,452,639	2,513,140	2,395,830
Benefits	995,303	1,129,328	1,135,601	1,093,669	1,092,735
Services & Supplies	147,588	163,287	142,983	139,817	115,053
Other Charges	665	480	237	20	-
Fixed Assets	-	1,532	1,608	-	-
Intrafund Transfers	427,172	472,384	419,097	437,702	367,681
Total Appropriations	3,612,864	3,944,786	4,152,165	4,184,348	3,971,299
NCC	2,465,169	2,546,832	3,336,783	3,534,352	3,474,723
FTE's	44	44	44	44	38

ASSESSOR

Ten Year History

	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Projected	13/14 Budget
Taxes	-	-	-	-	-
State	-	-	-	-	-
Charges for Service	170,618	137,031	94,985	135,000	135,000
Misc.	1,325	16,615	27,105	15,000	25,000
Other Financing Sources	245,048	305,632	258,830	275,210	272,710
Total Revenue	416,991	459,278	380,920	425,210	432,710
Salaries	2,199,114	2,272,465	1,944,236	2,019,532	2,103,043
Benefits	972,492	1,007,385	923,495	941,219	1,054,687
Services & Supplies	107,534	153,935	93,095	131,580	121,639
Other Charges	-	-	-	-	500
Fixed Assets	-	3,101	-	-	-
Intrafund Transfers	300,829	276,453	272,629	272,305	269,805
Total Appropriations	3,579,969	3,713,339	3,233,455	3,364,636	3,549,674
NCC	3,162,978	3,254,061	2,852,535	2,939,426	3,116,964
FTE's	38	38	35	36	36

10 Year Variance		
	\$ Change	% Change
Taxes	(420)	-100%
State	-	#DIV/0!
Charges for Service	(433,872)	-76%
Misc.	24,865	18419%
Other Financing Sources	(305,558)	-53%
Total Revenue	(714,985)	-62%
Salaries	60,907	3%
Benefits	59,384	6%
Services & Supplies	(25,949)	-18%
Other Charges	(165)	-25%
Fixed Assets	-	N/A
Intrafund Transfers	(157,367)	-37%
Total Appropriations	(63,190)	-2%
NCC	651,795	26%
FTE's	(8)	-18%

Notes

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