

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: 7.3 FTE

Total Appropriations: \$657,919

Total Revenues: \$0

Net County Cost: \$657,919

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: \$561,620

Total Revenues: \$0

Net County Cost: \$561,620

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: 12.7 FTE

Total Appropriations: \$1,349,729
Total Revenues: \$0
Net County Cost: \$1,349,729

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: 5.45 FTE

Total Appropriations: \$557,900
Total Revenues: \$429,400
Net County Cost: \$128,500

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: 2.1 FTE

Total Appropriations: \$242,251
Total Revenues: \$20,000
Net County Cost: \$222,251

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: 3.1 FTE

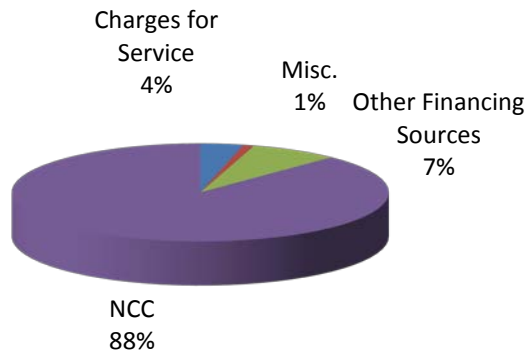
Total Appropriations: \$298,693
Total Revenues: \$0
Net County Cost: \$298,693

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 (\$35,000): Revenue budgeted from Proposition 90 application fees is estimated at \$35,000, based on a projected applications for the fiscal year.

Operating Transfers (\$279,400): The bulk of this revenue (\$259,970) 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 \$19,700 will fund replacements for obsolete computer equipment as well as software licenses.

Net County Cost (\$3,218,712): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

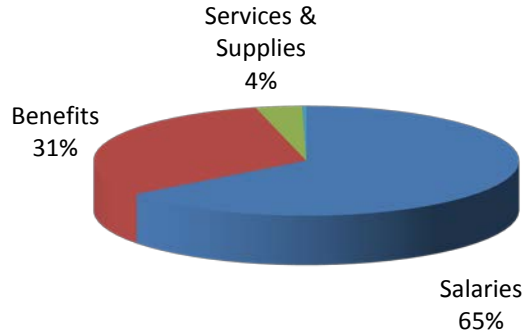
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It should be noted that charges to special districts to cover the County's cost for administering the property tax system generate revenue which posts in Department 15 as general discretionary revenue. The charges are derived from the costs of the Assessor, the Auditor-Controller, and Treasurer-Tax Collector Departments. This revenue is budgeted at \$1,504,650.

Use of Funds

Salaries & Benefits (\$3,521,868): Primarily comprised of permanent salaries (\$2,368,005), retirement (\$482,135), and health insurance (\$561,953).

Services & Supplies (\$129,981): Major expenses include liability insurance (\$16,195), office expense (\$12,000), postage (\$22,000), subscriptions (\$19,300), equipment rental (\$9,895), and employee mileage reimbursement (\$8,000).



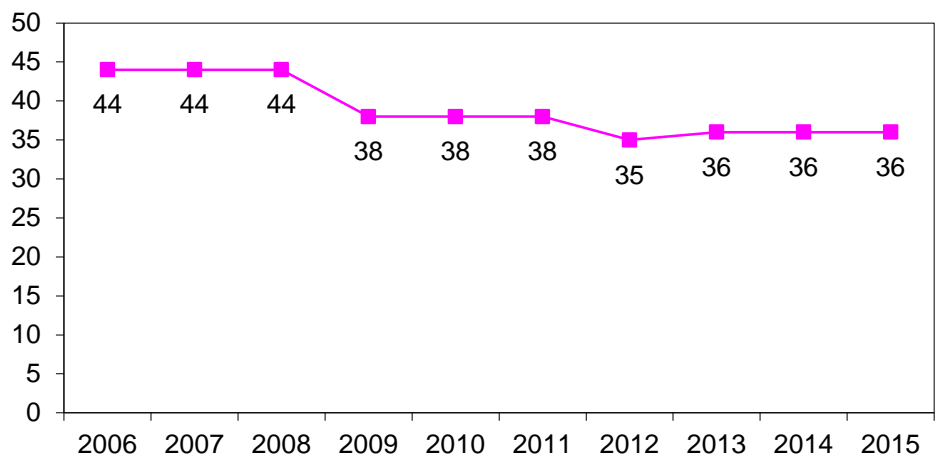
Other Charges (\$500) – Charges from other county departments for miscellaneous services.

Fixed Assets (\$5,000): Fixed asset appropriations are for a replacement scanner.

Intrafund Transfers (\$10,763): Intrafund transfers consist of charges from other departments for services such as IT programming support (\$2,500) mail services (\$7,710) and stores support (\$303).

Staffing Trend

Staffing for the Assessor over the past ten years has gone from 44 FTE in FY 2005-06 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 2014-15 remain the same at 35.8 consisting of 30.8 FTE'S on the West Slope and 5 FTE'S in South Lake Tahoe.



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Chief Administrative Office Comments

The Recommended Budget represents an overall increase of \$16,690 or 4% in revenues and an increase of \$118,438 or 3% in appropriations when compared to the FY 2013-14 approved budget. As a result, the Net County Cost has increased \$101,748 or 3%.

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 three years. The department is requesting to fund and fill this position in FY 2014-15 at a cost of approximately \$149,000. The Recommended Budget includes the deletion of 1.0 FTE Assessment Technician and the addition of 1.0 FTE Appraiser to true up the department's personnel allocation for a previously authorized overfill at the Appraiser level.

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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 TITLE						
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	25,000	25,000	35,000	35,000	10,000
CLASS: 19	REV: MISCELLANEOUS	25,000	25,000	35,000	35,000	10,000
2020	OPERATING TRANSFERS IN	272,710	272,710	275,710	279,400	6,690
CLASS: 20	REV: OTHER FINANCING SOURCES	272,710	272,710	275,710	279,400	6,690
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TYPE: R SUBTOTAL		432,710	432,710	445,710	449,400	16,690

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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 05 ASSESSOR

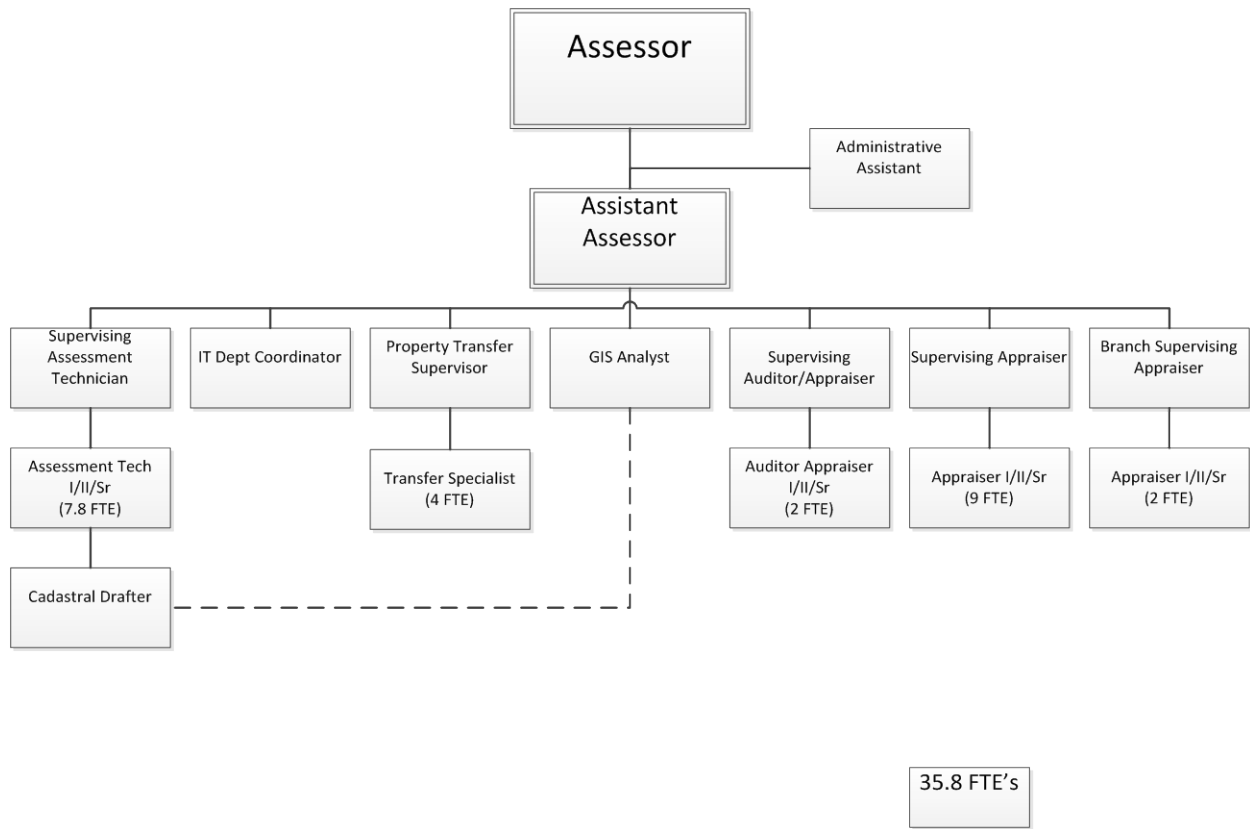
	MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE
3000 PERMANENT EMPLOYEES / ELECTED	2,088,963	2,088,963	2,353,925	2,353,925	264,962
3005 TAHOE DIFFERENTIAL	12,000	12,000	12,000	12,000	0
3006 BILINGUAL PAY	2,080	2,080	2,080	2,080	0
3020 RETIREMENT EMPLOYER SHARE	408,330	408,330	482,135	482,135	73,805
3022 MEDI CARE EMPLOYER SHARE	29,499	29,499	33,172	33,172	3,673
3040 HEALTH INSURANCE EMPLOYER	546,563	546,563	561,953	561,953	15,390
3041 UNEMPLOYMENT INSURANCE EMPLOYER	4,900	4,900	0	0	-4,900
3042 LONG TERM DISABILITY EMPLOYER	7,493	7,493	5,866	5,866	-1,627
3043 DEFERRED COMPENSATION EMPLOYER	5,754	5,754	6,171	6,171	417
3046 RETIREE HEALTH: DEFINED	34,038	34,038	34,972	34,972	934
3060 WORKERS' COMPENSATION EMPLOYER	6,110	6,110	17,594	17,594	11,484
3080 FLEXIBLE BENEFITS	12,000	12,000	12,000	12,000	0
CLASS: 30 SALARY & EMPLOYEE BENEFITS	3,157,730	3,157,730	3,521,868	3,521,868	364,138
4041 COUNTY PASS THRU TELEPHONE CHARGES	0	0	1,086	1,086	1,086
4100 INSURANCE: PREMIUM	8,253	8,253	16,195	16,195	7,942
4140 MAINT: EQUIPMENT	1,086	1,086	800	650	-436
4144 MAINT: COMPUTER	800	800	0	0	-800
4220 MEMBERSHIPS	285	285	285	435	150
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	19,300	19,300	5,400
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	0	0	-5,000
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	121,639	121,639	129,981	129,981	8,342
5300 INTERFND: SERVICE BETWEEN FUND	500	500	500	500	0
CLASS: 50 OTHER CHARGES	500	500	500	500	0
6042 FIXED ASSET: COMPUTER SYSTEM	0	0	5,000	5,000	5,000
CLASS: 60 FIXED ASSETS	0	0	5,000	5,000	5,000
7220 INTRAFND: TELEPHONE EQUIPMENT &	11,951	11,951	11,951	0	-11,951
7223 INTRAFND: MAIL SERVICE	6,969	6,969	7,710	7,710	741
7224 INTRAFND: STORES SUPPORT	309	309	303	303	-6
7225 INTRAFND: CENTRAL DUPLICATING	0	0	2,500	0	0
7227 INTRAFND: MAINFRAME SUPPORT	200,091	200,091	0	0	-200,091
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	0	0	-47,735
CLASS: 72 INTRAFUND TRANSFERS	269,805	269,805	25,214	10,763	-259,042
TYPE: E SUBTOTAL	3,549,674	3,549,674	3,682,563	3,668,112	118,438
FUND TYPE: 10 SUBTOTAL	3,116,964	3,116,964	3,236,853	3,218,712	101,748
DEPARTMENT: 05 SUBTOTAL	3,116,964	3,116,964	3,236,853	3,218,712	101,748

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Personnel Allocation

Classification Title	2013-14 Adjusted Allocation	2014-15 Dept Request	2014-15 CAO Recm'd	Diff from Adjusted
Assessor	1.00	1.00	1.00	-
Administrative Technician	1.00	1.00	1.00	-
Appraiser I/II/Sr	10.00	11.00	11.00	1.00
Assessment Technician I/II/Sr	8.80	7.80	7.80	(1.00)
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	(0.00)

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Ten Year History

	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual
Taxes	35	-	-	-	-
State	-	-	-	-	-
Charges for Service	863,886	618,137	387,095	249,339	170,618
Misc.	580	12,305	3,334	1,772	1,325
Other Financing Sources	533,453	184,940	259,567	245,465	245,048
Total Revenue	1,397,954	815,382	649,996	496,576	416,991
Salaries	2,177,775	2,452,639	2,513,140	2,395,830	2,199,114
Benefits	1,129,328	1,135,601	1,093,669	1,092,735	972,492
Services & Supplies	163,287	142,983	139,817	115,053	107,534
Other Charges	480	237	20	-	-
Fixed Assets	1,532	1,608	-	-	-
Intrafund Transfers	472,384	419,097	437,702	367,681	300,829
Total Appropriations	3,944,786	4,152,165	4,184,348	3,971,299	3,579,969
NCC	2,546,832	3,336,783	3,534,352	3,474,723	3,162,978
FTE's	44	44	44	38	38

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Ten Year History

	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Projected	14/15 Budget
Taxes	-	-	-	-	-
State	-	-	-	-	-
Charges for Service	137,031	94,985	128,065	135,000	135,000
Misc.	16,615	27,105	28,835	25,000	35,000
Other Financing Sources	305,632	258,830	245,462	272,710	279,400
Total Revenue	459,278	380,920	402,362	432,710	449,400
Salaries	2,272,465	1,944,236	1,957,949	2,103,043	2,368,005
Benefits	1,007,385	923,495	952,522	1,054,687	1,153,863
Services & Supplies	153,935	93,095	90,857	121,639	129,981
Other Charges	-	-	-	500	500
Fixed Assets	3,101	-	-	-	5,000
Intrafund Transfers	276,453	272,629	23,777	269,805	10,763
Total Appropriations	3,713,339	3,233,455	3,025,105	3,549,674	3,668,112
NCC	3,254,061	2,852,535	2,622,743	3,116,964	3,218,712
FTE's	38	35	36	36	36

10 Year Variance		
	\$ Change	% Change
Taxes	(35)	-100%
State	-	N/A
Charges for Service	(728,886)	-84%
Misc.	34,420	5934%
Other Financing Sources	(254,053)	-48%
Total Revenue	(948,554)	-68%
Salaries	190,230	9%
Benefits	24,535	2%
Services & Supplies	(33,306)	-20%
Other Charges	20	4%
Fixed Assets	3,468	226%
Intrafund Transfers	(461,621)	-98%
Total Appropriations	(276,674)	-7%
NCC	671,880	26%
FTE's	(8)	-18%

Notes

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