

# 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.

### Assessor Financial Summary

	14/15 Actuals	15/16 Budget	16/17 Dept Requested	16/17 CAO Recommend	Change from Budget to Recommend	% Change
Charges for Service	244,393	180,000	180,000	180,000	-	0%
Misc.	44,344	40,000	15,000	15,000	(25,000)	-63%
Other Financing Sources	248,768	289,400	441,000	441,000	151,600	52%
<b>Total Revenue</b>	<b>537,505</b>	<b>509,400</b>	<b>636,000</b>	<b>636,000</b>	<b>126,600</b>	<b>25%</b>
Salaries and Benefits	3,306,531	3,522,076	3,830,752	3,830,752	308,676	9%
Services & Supplies	116,909	129,233	147,121	147,121	17,888	14%
Other Charges	-	500	500	500	-	0%
Fixed Assets	-	7,500	-	-	(7,500)	-100%
Intrafund Transfers	8,085	13,810	13,418	13,418	(392)	-3%
<b>Total Appropriations</b>	<b>3,431,525</b>	<b>3,673,119</b>	<b>3,991,791</b>	<b>3,991,791</b>	<b>318,672</b>	<b>9%</b>
<b>NCC</b>	<b>2,894,020</b>	<b>3,163,719</b>	<b>3,355,791</b>	<b>3,355,791</b>	<b>192,072</b>	<b>6%</b>
<b>FTE's</b>	<b>36</b>	<b>36</b>	<b>38</b>	<b>38</b>	<b>2</b>	<b>6%</b>

### Source of Funds

Charges for Services (\$180,000): 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, and Assessor). 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 (\$15,000): Revenue budgeted from Proposition 90 application fees is reduced from 2015/16 estimated at

\$15,000, based on the uncertainty of the programs continuation after September 30, 2016.

Operating Transfers (\$441,000): The bulk of this revenue (\$398,800) 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 \$42,200 will fund a document scanning project as well as other technology related expenses such as computer equipment and software licenses/subscriptions.

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Net County Cost (\$3,355,791): 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 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 \$1,912,037.

## Use of Funds

Salaries & Benefits (\$3,830,752): Primarily comprised of permanent salaries (\$2,592,929), retirement (\$457,581), and health insurance (\$585,677).

Services & Supplies (\$147,121): Major expenses include liability insurance

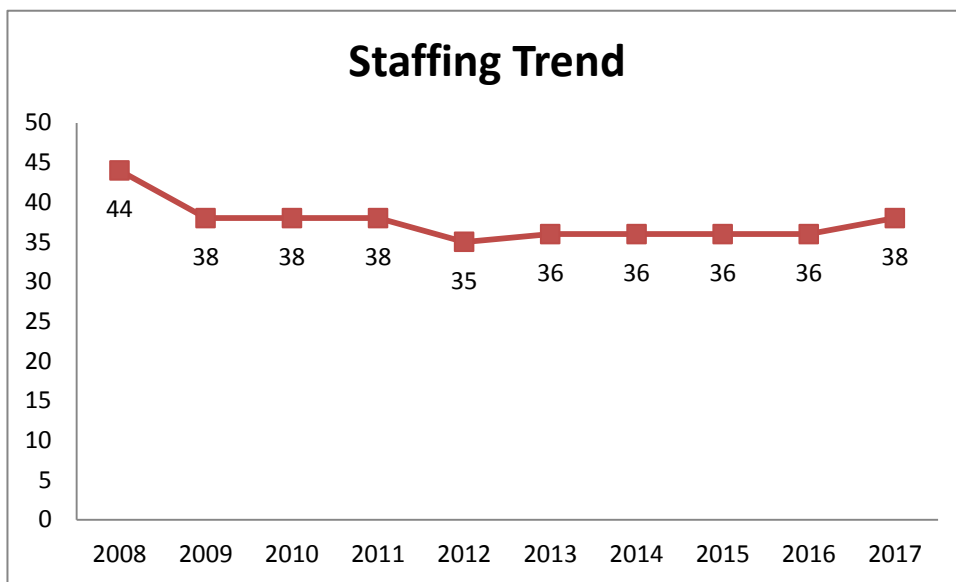
(\$18,413), office expense (\$12,000), postage (\$22,000), subscriptions (\$13,022), equipment rental (\$9,895), and employee mileage reimbursement (\$8,000).

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

Intrafund Transfers (\$13,418) intrafund transfers consist of charges from other departments for services such as IT programming support (\$2,500), mail services (\$10,083) and stores support (\$585).

## Staffing Trend

Staffing for the Assessor over the past ten years has gone from 44 FTE in FY 2007-08 to 37.8 FTEs. Reductions in FY 2008-09 were primarily from the loss of the State Property Tax Administration Program. Total allocations for FY 2016-17 are recommended at 37.8 consisting of 32.8 FTEs on the West Slope and 5 FTEs in South Lake Tahoe.



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<b>2016-17 Summary of Department Programs</b>				
	Appropriations	Revenues	Net County Cost	Staffing
Administration & Management	338,148	-	338,148	2.10
Appraisal	1,458,146	305,000	1,153,146	13.90
Assessment	613,370	321,000	292,370	5.80
Discovery	691,268	-	691,268	7.20
Inventory	588,354	-	588,354	6.40
IT & GIS Technology	302,505	10,000	292,505	2.40
<i>TOTAL</i>	<i>3,991,791</i>	<i>636,000</i>	<i>3,355,791</i>	<i>37.80</i>

## Program Summaries

### *Administration & Management*

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. Position classifications include Assessor, Assistant Assessor-Valuation, Assistant Assessor-Systems & Support and Administrative Technician.

### *Appraisal*

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 Assistant Assessor-Valuation, Supervising Appraiser, Appraiser, Auditor/Appraiser.

### *Assessment*

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

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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 Assistant Assessor-Systems & Support, Systems & Support, IT Department Coordinator, Supervising Assessment Technician and Assessment Technician.

## *Discovery*

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*

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 entities meeting the requirements for educational, welfare or religious or other organizational exemptions. Maintains inventory of more than 100,000 parcels, 37,000 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.

## *IT & GIS Technology*

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. This function will assume a lead role in the transition to the new property system including responsibility for data conversion, business process analysis, process modification; system training and implementation. Position classes include Assistant Assessor- Systems & Support, IT Department Coordinator and GIS Analyst.

## **Chief Administrative Office Recommendation**

The Recommended Budget represents an overall increase of \$126,600 or 25% in revenues and an increase of \$318,672 or 9% in appropriations when compared to the FY 2015-16 Adopted Budget. As a result, the Net County Cost has increased \$192,072 or 6%. This represents a status quo budget.

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Revenue increases are primarily from timeshare assessment charges (\$129,100) and transfers from the department's automation special revenue fund (\$42,200) for a document scanning project as well as other technology related expenses such as computer equipment and software licenses/subscriptions. Increases in appropriations are due primarily to negotiated salary and benefits and recommended personnel allocation changes (\$308,676).

## Recommended Staffing Changes

The Assessor has requested a number of personnel allocation changes at a net cost of \$93,956 in FY 2016-17 which is offset by increased departmental revenues and projected salary savings from position vacancies. The annualized cost of the requested allocation changes is approximately \$200,000 with \$121,500 being offset by increased department revenues, and \$60,000 (approximately 30% of costs incurred) offset by property tax administration revenues that accrue to the County's general fund discretionary revenues. The requested personnel allocation changes include additions and deletions that result in a net increase of 2.0 FTEs and include the following:

- In order to provide an improved management structure for the department, as well as address impacts related to the planned conversion and ongoing support for the new Property Tax Administration system, the Assessor has requested the deletion of

the vacant Assistant Assessor allocation and the addition of an Assistant Assessor-Valuation, and an Assistant Assessor-System Support. The proposed classifications have been discussed with the Human Resources Director and are supported in concept.

- The Community Development Agency and Surveyor both report an anticipated increase in future subdivision activity which will result in increases in assessment activities when newly created lots are built out and later sold. One FTE Appraiser position is requested to address this workload.
- There are still approximately 17,000 properties assessed at a Proposition 8 market value, which is lower than the Proposition 13 value. Reviewing these properties and either adjusting the market value upward or fully restoring the assessed base year value is a labor intensive effort, but will result in increased property tax revenue to the County and other agencies. One FTE Appraiser position is requested to address this workload.

Because the requested allocation changes provide an improved management structure for the department, are relatively cost-neutral, and are in direct support of increasing the County's discretionary revenues, they have been included in the Recommended Budget and are reflected in the proposed FY 2016-17 personnel allocation and organizational chart.

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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 CURR YR CAO RECMD
<b>TYPE: R REVENUE</b>						
<b>SUBOBJ SUBOBJ TITLE</b>						
1300	ASSESSMENT & TAX COLLECTION FEES	208,814	175,000	175,000	175,000	0
1740	CHARGES FOR SERVICES	0	5,000	5,000	5,000	0
<b>CLASS: 13</b>	<b>REV: CHARGE FOR SERVICES</b>	208,814	180,000	180,000	180,000	0
1940	MISC: REVENUE	86,623	40,000	15,000	15,000	-25,000
<b>CLASS: 19</b>	<b>REV: MISCELLANEOUS</b>	86,623	40,000	15,000	15,000	-25,000
2020	OPERATING TRANSFERS IN	289,400	289,400	441,000	441,000	151,600
<b>CLASS: 20</b>	<b>REV: OTHER FINANCING SOURCES</b>	289,400	289,400	441,000	441,000	151,600
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<b>TYPE: R</b>	<b>SUBTOTAL</b>	584,837	509,400	636,000	636,000	126,600

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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 CURR YR CAO RECMD	
<b>TYPE: E EXPENDITURE</b>						
<b>SUBOBJ SUBOBJ TITLE</b>						
3000	PERMANENT EMPLOYEES / ELECTED	2,240,955	2,275,969	2,578,849	2,578,849	302,880
3001	TEMPORARY EMPLOYEES	59,755	0	0	0	0
3002	OVERTIME	10,576	0	0	0	0
3004	OTHER COMPENSATION	33,939	0	0	0	0
3005	TAHOE DIFFERENTIAL	11,971	12,000	12,000	12,000	0
3006	BILINGUAL PAY	2,104	2,080	2,080	2,080	0
3020	RETIREMENT EMPLOYER SHARE	486,996	551,455	537,097	537,097	-14,358
3022	MEDI CARE EMPLOYER SHARE	35,956	35,396	34,484	34,484	-912
3040	HEALTH INSURANCE EMPLOYER	545,244	562,262	585,677	585,677	23,415
3042	LONG TERM DISABILITY EMPLOYER	6,245	6,245	5,908	5,908	-337
3043	DEFERRED COMPENSATION EMPLOYER	4,055	6,856	4,156	4,156	-2,700
3046	RETIREE HEALTH: DEFINED	36,775	36,775	37,668	37,668	893
3060	WORKERS' COMPENSATION EMPLOYER	21,038	21,038	26,833	26,833	5,795
3080	FLEXIBLE BENEFITS	0	12,000	6,000	6,000	-6,000
<b>CLASS: 30</b>	<b>SALARY &amp; EMPLOYEE BENEFITS</b>	<b>3,495,609</b>	<b>3,522,076</b>	<b>3,830,752</b>	<b>3,830,752</b>	<b>308,676</b>
4041	COUNTY PASS THRU TELEPHONE CHARGES	608	1,086	1,086	1,086	0
4100	INSURANCE: PREMIUM	16,725	16,725	18,413	18,413	1,688
4140	MAINT: EQUIPMENT	200	650	650	650	0
4144	MAINT: COMPUTER	450	0	0	0	0
4220	MEMBERSHIPS	435	435	435	435	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	0	2,500	2,500	2,500	0
4263	SUBSCRIPTION / NEWSPAPER / JOURNALS	10,522	13,022	13,022	13,022	0
4266	PRINTING / DUPLICATING SERVICES	9,500	12,500	12,500	12,500	0
4300	PROFESSIONAL & SPECIALIZED SERVICES	1,000	2,800	2,800	2,800	0
4324	MEDICAL, DENTAL, LAB & AMBULANCE SRV	150	0	0	0	0
4337	OTHER GOVERNMENTAL AGENCIES	2,847	1,000	1,000	1,000	0
4420	RENT & LEASE: EQUIPMENT	8,129	9,895	9,895	9,895	0
4461	EQUIP: MINOR	0	11,800	23,000	23,000	11,200
4500	SPECIAL DEPT EXPENSE	69	0	0	0	0
4503	STAFF DEVELOPMENT	3,000	3,000	3,000	3,000	0
4529	SOFTWARE LICENSE	0	1,300	6,300	6,300	5,000
4540	STAFF DEVELOPMENT (NOT 1099)	369	0	0	0	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	7,613	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
<b>CLASS: 40</b>	<b>SERVICE &amp; SUPPLIES</b>	<b>111,137</b>	<b>129,233</b>	<b>147,121</b>	<b>147,121</b>	<b>17,888</b>
5300	INTERFND: SERVICE BETWEEN FUND	0	500	500	500	0
<b>CLASS: 50</b>	<b>OTHER CHARGES</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>
6042	FIXED ASSET: COMPUTER SYSTEM	0	7,500	0	0	-7,500
<b>CLASS: 60</b>	<b>FIXED ASSETS</b>	<b>0</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>-7,500</b>
7223	INTRAFND: MAIL SERVICE	10,485	10,485	10,083	10,083	-402
7224	INTRAFND: STORES SUPPORT	575	575	585	585	10
7231	INTRAFND: IS PROGRAMMING SUPPORT	500	2,500	2,500	2,500	0
7232	INTRAFND: MAINT BLDG & IMPROVMNTS	250	250	250	250	0
<b>CLASS: 72</b>	<b>INTRAFUND TRANSFERS</b>	<b>11,810</b>	<b>13,810</b>	<b>13,418</b>	<b>13,418</b>	<b>-392</b>
<b>TYPE: E SUBTOTAL</b>		<b>3,618,556</b>	<b>3,673,119</b>	<b>3,991,791</b>	<b>3,991,791</b>	<b>318,672</b>
<b>DEPARTMENT: 05 SUBTOTAL</b>		<b>3,033,719</b>	<b>3,163,719</b>	<b>3,355,791</b>	<b>3,355,791</b>	<b>192,072</b>

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## Personnel Allocation

Classification Title	2015-16 Adjusted Allocation	2016-17 Dept Request	2016-17 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	11.00	13.00	13.00	2.00
Assessment Technician I/II/Sr	7.80	7.80	7.80	-
Assistant Assessor	1.00	-	-	(1.00)
Assistant Assessor - Valuation *	-	1.00	1.00	1.00
Assistant Assessor - System Support *	-	1.00	1.00	1.00
Auditor-Appraiser/Senior Auditor-Appraiser	2.00	2.00	2.00	-
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	2.00	1.00	1.00	(1.00)
Supervising Assessment Technician	1.00	1.00	1.00	-
Supervising Auditor/Appraiser	1.00	1.00	1.00	-
<b>Department Total</b>	<b>35.80</b>	<b>37.80</b>	<b>37.80</b>	<b>2.00</b>

\* *Proposed Classification Title*



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