

**MISSION**

The Assessor is an elected official who 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.

**DEPARTMENT BUDGET SUMMARY**

	15/16 Actuals	16/17 Budget	17/18 Dept Requested	17/18 CAO Recommend	Change from Budget to Recommend	% Change
Charges for Service	\$ 261,173	\$ 180,000	\$ 255,000	\$ 255,000	\$ 75,000	42%
Misc.	\$ 90,895	\$ 15,000	\$ 100,000	\$ 100,000	\$ 85,000	567%
Other Financing Sources	\$ 258,733	\$ 496,400	\$ 538,750	\$ 538,750	\$ 42,350	9%
<b>Total Revenue</b>	<b>\$ 610,801</b>	<b>\$ 691,400</b>	<b>\$ 893,750</b>	<b>\$ 893,750</b>	<b>\$ 202,350</b>	<b>29%</b>
Salaries and Benefits	\$ 3,457,789	\$ 3,830,752	\$ 4,028,137	\$ 4,028,137	\$ 197,385	5%
Services & Supplies	\$ 126,716	\$ 152,521	\$ 134,854	\$ 134,854	\$ (17,667)	-12%
Other Charges	\$ 25	\$ 500	\$ 500	\$ 500	\$ -	0%
Fixed Assets	\$ -	\$ 50,000	\$ 28,000	\$ 28,000	\$ (22,000)	-44%
Operating Transfers	\$ -	\$ -	\$ 198,000	\$ 198,000	\$ 198,000	
Intrafund Transfers	\$ 11,872	\$ 13,418	\$ 11,401	\$ 11,401	\$ (2,017)	-15%
<b>Total Appropriations</b>	<b>\$ 3,596,402</b>	<b>\$ 4,047,191</b>	<b>\$ 4,400,892</b>	<b>\$ 4,400,892</b>	<b>\$ 353,701</b>	<b>9%</b>
<b>Net County Cost</b>	<b>\$ 2,985,601</b>	<b>\$ 3,355,791</b>	<b>\$ 3,507,142</b>	<b>\$ 3,507,142</b>	<b>\$ 151,351</b>	<b>5%</b>
FTEs	36.0	37.8	37.8	37.8	0.0	0%

**MAJOR BUDGET CHANGES**

Revenue

*Charges for Services*

\$75,000 Increase in revenues projected from the 5% administration fee on the supplemental roll.

*Miscellaneous*

\$85,000 Increase in Fee revenues from Proposition 90 applications to transfer base year assessed value. The budget has been adjusted to reflect current revenue estimates.

*Operating Transfers*

\$42,350 Increase due to increased use of the Department’s Modernization special revenue fund.

# Assessor

## RECOMMENDED BUDGET • FY 2017 - 18

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### Appropriations

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#### *Salaries and Benefits*

- \$153,542      General Salary and Benefit increases due primarily to increases in CalPERS retirement costs, health insurance benefits, and flexible benefits.
- \$43,843      Increase in Temporary Employees expense, partially funded by revenues from the department's Modernization special revenue fund.

#### *Services and Supplies*

- (\$17,667)      Services and Supplies are reduced to be in line with prior year actuals.

#### *Fixed Assets*

- (\$22,000)      The Department budgeted \$50,000 in Fixed Assets in FY 2016-17 to purchase furniture related to the building renovation. The purchase was not completed, and the estimated cost has decreased to \$28,000. This funding will be provided from the Department's Modernization special revenue fund.

#### *Operating Transfers*

- \$198,000      The Department is increasing its use of its Modernization special revenue fund. The increased funding will be used to purchase furniture related to the building renovation, and to offset some of the General Fund cost of the new property tax administration system.

## 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.

### *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 that 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. Responsible for annual appraisal of business property and assessable personal property such as boats, airplanes, apartment/hotel/motel furnishings and possessory interests. Under Proposition 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.

#### *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. Processes all assessment roll corrections and escape assessments. Makes all changes to property characteristic data and other information in the property system.

#### *Discovery & Inventory*

Discovery 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 inquiries to clarify assessable nature of various transactions of indeterminate nature.

Inventory 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.

#### *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 that will begin in FY 2017-18.

# Assessor

## RECOMMENDED BUDGET • FY 2017 - 18

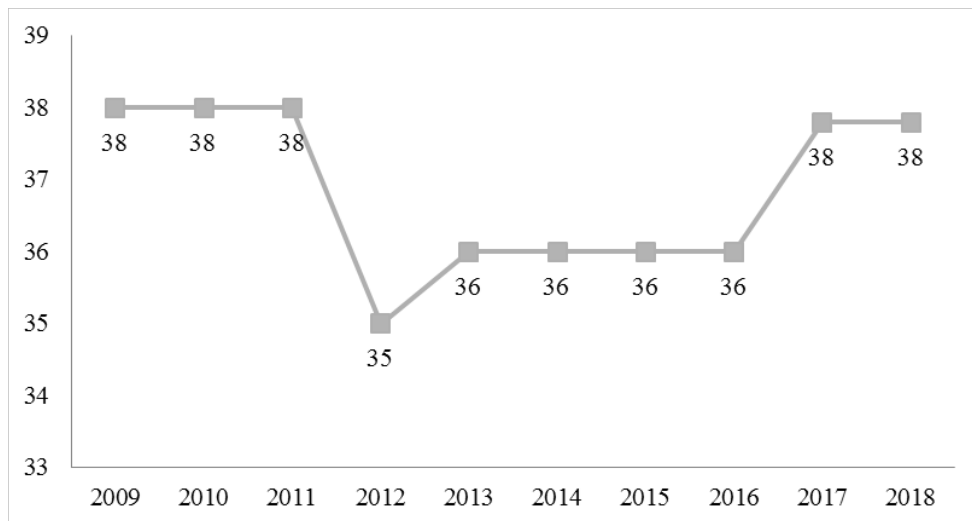
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### BUDGET SUMMARY BY PROGRAM

	<b>Appropriations</b>	<b>Revenues</b>	<b>Net County Cost</b>	<b>Staffing</b>
Administration & Management	\$ 372,803	\$ -	\$ 372,803	3.1
Appraisal	\$ 1,607,585	\$ 428,607	\$ 1,178,978	13.9
Assessment	\$ 676,232	\$ 451,091	\$ 225,141	5.8
Discovery & Inventory	\$ 1,410,765	\$ -	\$ 1,410,765	13.6
IT & GIS Technology	\$ 333,507	\$ 14,053	\$ 319,455	1.4
<b>Total</b>	<b>\$ 4,400,892</b>	<b>\$ 893,750</b>	<b>\$ 3,507,142</b>	<b>37.8</b>

### STAFFING TREND

Staffing for the Assessor's Office declined during the economic recession to as low of 35 FTEs. Since the recovery, it has remained fairly flat. The recommended staff allocation for FY 2017-18 is 37.8 FTEs.



### RECOMMENDED BUDGET

This Budget is recommended at \$4,400,892. The Recommended Budget represents an overall increase of \$202,350 (29%) in revenues and an increase of \$353,701 (9%) in appropriations when compared to the FY 2016-17 Adopted Budget. As a result, the Net County Cost has increased by \$151,351 (5%) to \$4,400,892. The increase in NCC can be mostly attributed to increases in Salaries and Benefits.

Fee revenue from Proposition 90 applications to transfer base year assessed value have increased dramatically in FY 2016-17 and are expected to continue at this level for FY 2017-18. The budget has been adjusted to reflect current revenue estimates.

The CAO increased the use of the Department's special revenue fund to reduce the General Fund impact of the new property tax administration system. The Assessor has agreed with this use of funds. This fund will provide approximately \$153,000 toward this project.

#### CAO Adjustments

There are no additional CAO adjustments recommended for FY 2017-18.

Sources & Uses of Funds

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The Assessor is primarily funded with General Fund discretionary revenues, but also receives a share of the fees charged for the separate assessment of timeshares and a share of the 5% administration fee for the supplemental property tax roll. Revenues are also derived from the application fee for Proposition 90 base year transfers, and Modernization special revenue fund. Expenditures are primarily related to staffing and costs associated with running the office.

The Recommended Budget includes the use of \$246,000 from the Assessor’s Modernization special revenue fund. This fund receives approximately \$20,000 per year, and can be used to fund costs related to the creation, retention, automation, and retrieval of property information. In FY 2017-18, this funding will be used to purchase furniture related to the building renovation, to create a storage space, to offset a portion of the cost of Extra Help staffing, and to offset some of the General Fund cost of the new property tax administration system.

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</b>	<b>SUBOBJ TITLE</b>					
1300	ASSESSMENT & TAX COLLECTION FEES	175,000	175,000	250,000	250,000	75,000
1740	CHARGES FOR SERVICES	5,000	5,000	5,000	5,000	0
<b>CLASS: 13</b>	<b>REV: CHARGE FOR SERVICES</b>	180,000	180,000	255,000	255,000	75,000
1940	MISC: REVENUE	15,000	15,000	100,000	100,000	85,000
<b>CLASS: 19</b>	<b>REV: MISCELLANEOUS</b>	15,000	15,000	100,000	100,000	85,000
2020	OPERATING TRANSFERS IN	496,400	496,400	538,750	538,750	42,350
<b>CLASS: 20</b>	<b>REV: OTHER FINANCING SOURCES</b>	496,400	496,400	538,750	538,750	42,350
<b>TYPE: R SUBTOTAL</b>		691,400	691,400	893,750	893,750	202,350

# Assessor

## RECOMMENDED BUDGET • FY 2017 - 18

### 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	2,578,849	2,578,849	2,601,524	2,601,524	22,675
3001 TEMPORARY EMPLOYEES	0	0	43,843	43,843	43,843
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	537,097	537,097	569,975	569,975	32,878
3022 MEDI CARE EMPLOYER SHARE	34,484	34,484	37,921	37,921	3,437
3040 HEALTH INSURANCE EMPLOYER	585,677	585,677	658,365	658,365	72,688
3042 LONG TERM DISABILITY EMPLOYER	5,908	5,908	6,509	6,509	601
3043 DEFERRED COMPENSATION EMPLOYER	4,156	4,156	4,140	4,140	-16
3046 RETIREE HEALTH: DEFINED	37,668	37,668	43,290	43,290	5,622
3060 WORKERS' COMPENSATION EMPLOYER	26,833	26,833	30,490	30,490	3,657
3080 FLEXIBLE BENEFITS	6,000	6,000	18,000	18,000	12,000
<b>CLASS: 30 SALARY &amp; EMPLOYEE BENEFITS</b>	<b>3,830,752</b>	<b>3,830,752</b>	<b>4,028,137</b>	<b>4,028,137</b>	<b>197,385</b>
4041 COUNTY PASS THRU TELEPHONE CHARGES	1,086	1,086	1,086	1,086	0
4100 INSURANCE: PREMIUM	18,413	18,413	11,746	11,746	-6,667
4140 MAINT: EQUIPMENT	650	650	650	650	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	2,500	2,500	2,500	2,500	0
4263 SUBSCRIPTION / NEWSPAPER / JOURNALS	18,422	18,422	18,422	18,422	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	23,000	23,000	12,000	12,000	-11,000
4503 STAFF DEVELOPMENT	3,000	3,000	3,000	3,000	0
4529 SOFTWARE LICENSE	6,300	6,300	6,300	6,300	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
<b>CLASS: 40 SERVICE &amp; SUPPLIES</b>	<b>152,521</b>	<b>152,521</b>	<b>134,854</b>	<b>134,854</b>	<b>-17,667</b>
5300 INTERFND: SERVICE BETWEEN FUND	500	500	500	500	0
<b>CLASS: 50 OTHER CHARGES</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>
6040 FIXED ASSET: EQUIPMENT	50,000	50,000	28,000	28,000	-22,000
<b>CLASS: 60 FIXED ASSETS</b>	<b>50,000</b>	<b>50,000</b>	<b>28,000</b>	<b>28,000</b>	<b>-22,000</b>
7000 OPERATING TRANSFERS OUT	0	0	198,000	198,000	198,000
<b>CLASS: 70 OTHER FINANCING USES</b>	<b>0</b>	<b>0</b>	<b>198,000</b>	<b>198,000</b>	<b>198,000</b>
7223 INTRAFND: MAIL SERVICE	10,083	10,083	10,773	10,773	690
7224 INTRAFND: STORES SUPPORT	585	585	628	628	43
7231 INTRAFND: IS PROGRAMMING SUPPORT	2,500	2,500	0	0	-2,500
7232 INTRAFND: MAINT BLDG & IMPROVMNTS	250	250	0	0	-250
<b>CLASS: 72 INTRAFUND TRANSFERS</b>	<b>13,418</b>	<b>13,418</b>	<b>11,401</b>	<b>11,401</b>	<b>-2,017</b>
<b>TYPE: E SUBTOTAL</b>	<b>4,047,191</b>	<b>4,047,191</b>	<b>4,400,892</b>	<b>4,400,892</b>	<b>353,701</b>
<b>FUND TYPE: 10 SUBTOTAL</b>	<b>3,355,791</b>	<b>3,355,791</b>	<b>3,507,142</b>	<b>3,507,142</b>	<b>151,351</b>
<b>DEPARTMENT: 05 SUBTOTAL</b>	<b>3,355,791</b>	<b>3,355,791</b>	<b>3,507,142</b>	<b>3,507,142</b>	<b>151,351</b>

## PERSONNEL ALLOCATION

Classification Title	2016-17 Adjusted Allocation	2017-18 Dept Request	2017-18 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	13.00	13.00	13.00	-
Assessment Technician I/II/Sr	7.80	7.80	7.80	-
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	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>37.80</b>	<b>37.80</b>	<b>37.80</b>	<b>-</b>

# Assessor

RECOMMENDED BUDGET • FY 2017 - 18

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## ORGANIZATIONAL CHART

