

MISSION

The Assessor is responsible for discovering, inventorying, valuing and assessing all taxable real property in the County, including residential, commercial and industrial properties, and undeveloped land. The office is also responsible for assessing taxable business property, boats, airplanes, mining claims and other assessable interests in property. The Assessor prepares and maintains the master property records and parcel maps. The office is charged with the administration of a number of exemption programs benefiting homeowners and certain qualifying organizations. The Assessor prepares and submits the secured, unsecured and supplemental assessment rolls for use in the preparation of assessments for taxation by the various taxing agencies.

DEPARTMENT BUDGET SUMMARY

Description	FY 2021-22 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	637,362	405,000	305,000	(100,000)
Miscellaneous Rev	1,715	15,000	15,000	0
Other Fin Sources	216,071	267,708	244,124	(23,584)
Total Revenue	855,148	687,708	564,124	(123,584)
Salaries & Benefits	4,331,167	4,716,064	5,054,168	338,104
Services & Supplies	158,767	286,949	323,222	36,273
Other Charges	4,166	500	500	0
Intrafund Transfers	9,992	11,473	11,473	0
Total Appropriations	4,504,092	5,014,986	5,389,363	374,377
FUND 1000 GENERAL FUND TOTAL	3,648,944	4,327,278	4,825,239	497,961

MAJOR BUDGET CHANGES

Revenues

- (\$100,000) Decrease in Service Charges due to decreases in projections for supplemental assessment processing administration fees based on a projected reduction in real property sales activity.
- (\$23,584) Decrease in Operating Transfers In from the Auditor's Office due to decreases in the Assessor's share of charges for the separate assessment of timeshares.

Appropriations

Salaries and Benefits

- \$293,257 Increase in Salaries and Benefits costs due to Board-approved compensation increases.
- \$42,500 Increase in Other Compensation due to retirement payouts that will take place in FY 2023-24.

\$15,000	Increase in Temporary Employees costs due to impacts of Prop 19 and the creation of an internship program to assist in recruiting quality fee appraisers and GIS professionals.
\$10,000	Increase in Overtime expenses due to projects related to document scanning, automating business workflows, and cross-training efforts.
(\$22,653)	Decrease in Workers' Compensation premium charges as the Department's share of overall County claims incurred has decreased from prior years decreasing their Liability insurance premium expense.

Services and Supplies

\$21,750	Increase in Software License and Subscription costs due to increases in fees for real estate information to perform comparable sales analysis.
\$8,423	Increase in General Liability insurance premium expense as the Department's share of overall County claims incurred has increased from prior years increasing their Liability insurance premium expense.
\$6,100	Increase due to adjustments in multiple objects to align with actual costs.

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 events that trigger 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, and federal, 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 the 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 re-appraisability determinations. Responds to public inquiries about the re-assessability of proposed actions and initiate inquiries where clarification is required. Processes exemption applications from homeowners, veterans and disabled veterans, and transactions qualifying for exclusion as parent/child or replacement residence transfers as well as entities meeting the requirements for educational, welfare, religious or other organizational exemptions. Maintains the 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 Megabyte computer property system and 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 continues to provide leadership in the transition to the new property system including responsibility for data conversion, business process analysis, process modification, system training, and implementation.

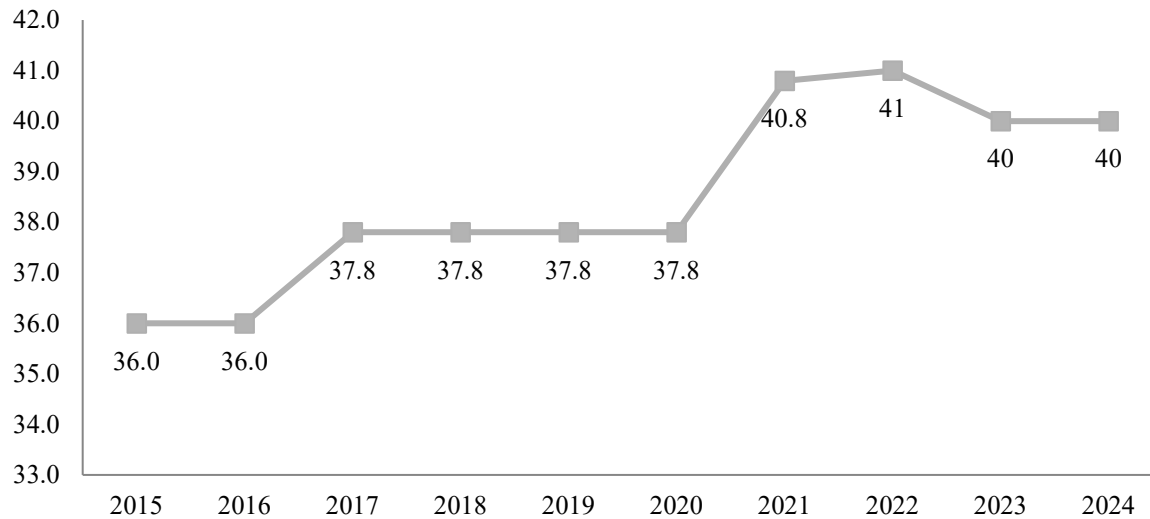
FUTURE/PENDING ISSUES AND POLICY CONSIDERATIONS

The Assessor's office continues to be impacted by the volume of Prop 19 transfers submitted by property owners for processing. Although the Assessor's office has gained ground in reducing the number of outstanding applications to process, and the time it takes to complete base year and intergenerational transfers, they are not yet caught up to the "days behind the Recorder's office" metric used to measure transfer processing. Reallocating staff resources and presenting solutions to the Board of Supervisors at a later date are options the Assessor is weighing. However, it is going to take more time for the newly elected Assessor to conduct a thorough review of the Assessor's Office operational model.

The Assessor's office is also working diligently to optimize El Dorado County's Property Tax Administration System and Megabyte, which was implemented in 2018. El Dorado County is an active member of the Megabyte Users' Group and collaborates with the other 35 "Megabyte Counties" in the State of California, on a regular basis to maximize system efficiencies and adopt best practices.

STAFFING TREND

The Recommended Budget for the Assessor is 40 FTEs, which is the same as FY 2022-23. The newly elected Assessor has yet to complete a comprehensive review of how staff is allocated within the Assessor's Office, therefore, there have not been any requests for additional staffing at this time.



RECOMMENDED BUDGET

The Assessor's Budget is recommended at \$5,389,363, which is an increase of \$374,377 (7.5%) when compared to the FY 2022-23 Adopted Budget.

The General Fund provides 89.5% of the funding for this Department and is increased by \$497,961 (11.5%) when compared to the FY 2022-23 Adopted Budget. The increase is due primarily to Salaries and Benefits, specifically, the Board-approved compensation increases, retirement payouts expected due to planned retirements, and the employer's share of retirement costs. It should also be mentioned, the Assessor's Office submitted a supplemental request of \$600,000 for a comprehensive scanning project for the purpose of digitizing property records kept in file rooms at the Placerville and South Lake Tahoe Assessor's Office locations. The Assessor's Office maintains paper property records for all parcels located in El Dorado County. Although this supplemental request is not being considered in the FY 2023-24 Recommended Budget, the Assessor's Office is working with the CAO's office and the Department of Information Technologies to identify Countywide needs for digitizing documents, for the purpose of finding economies of scale. The goal is to have a precise figure for the Board of Supervisors to consider before the final budget is approved in the fall.

Sources & Uses of Funds

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 Modernization special revenue fund. Expenditures are primarily related to staffing and costs associated with operating the office.