OFFICE OF THE ASSESSOR APPROPRIATION SUMMARY Fiscal Year 2011-12

ADMINISTERED BY: ASSESSOR

	FY 2010-11				FY 2011-12					
Appropriation	Actual		Position Allocations	BOS Adopted Budget		Percent Change	Position Allocations			
GENERAL FUND Assessor	\$	9,214,522	85	\$	9,820,347	6.6%	85			
TOTAL ALL FUNDS	\$	9,214,522	85	\$	9,820,347	6.6%	85			

Mission Statement

To complete all statutorily mandated property tax assessments as a means to fund local government services. Complete all assessment responsibilities at the least possible cost to the public in a timely and responsive manner that reflects quality, integrity, and fairness. Strive to be a source of accurate and timely property information for local government and the community.

Budget Summary and Changes

The FY 2011-12 Proposed Budget includes \$9.8 million for the Assessor which is an increase of 2.6% over the prior year. The Assessor continues to have an increased workload for a growing number of assessment appeals filed by homeowners, and reappraisals due to Proposition 8. As of April 2011, 2,983 appeals were filed for the FY 2010-11 assessment roll, compared to 286 filed in 2005. It is anticipated FY 2011-12 will have a similar heavy workload. From FY 2007-08 to FY 2011-12, funded positions have declined from 85 to 76 (10.6%). Recognizing the Department's need for additional resources, full year funding for four vacant positions is included in the budget. The positions include: one appraisal technician and three assistant or associate appraisers.

Total revenue is projected to increase by \$26,954, which is a 1% increase from the prior year. Specifically, SB 2557-Tax Admin Fees for cities and special districts have seen moderate increases in FY 2010-11 and are projected to increase by a total of \$194,071. This is partially offset by a decline in supplemental property tax by \$167,742. Other revenues are expected to remain flat.

Department Comments

During the past several years, the Assessor's Office has focused on a changing workload associated with declines in the real estate market. This record-breaking workload consists of proactive review of thousands of properties. The Assessor is statutorily bound to assess real property at the lower of factored base year value or fair market value on the January 1 lien date. Reductions in assessed value have been recognized on over 71,800 properties, representing over 45% of the secured assessment roll. Upon recognition of decline, each of these properties must then be reviewed annually and adjusted to current market value each January 1st, until the factored Proposition 13 base year value is again reached.

Assessor

Despite proactive recognition of mass property declines, statewide property assessment appeals have increased dramatically. Over \$4.8 billion of assessed value is at risk of loss in Placer County. Last year, Assessor staff resolved over 5,600 assessment appeals, interacting with a broad mix of property owners ranging from residential homeowners, real estate developers, certified public accountants, tax attorneys, and property tax agents. In order to meet the two year statute for hearing the assessment appeals, the Assessment Appeal Board has increased appeal hearings to at least every three weeks.

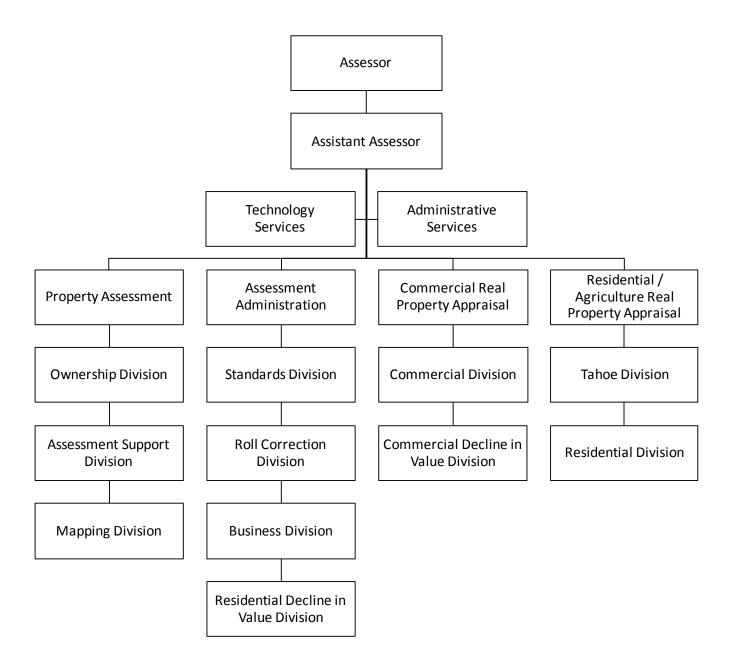
Historically, Assessor budgeting and staffing have run lean with continued emphasis on technology to enhance efficiency. Over the past few years, due to the thousands of properties to review and appeals to resolve, the focus on technology has intensified. But even with the best computers, it takes direction and professional knowledge from appraisal and assessment experts. Given the significant increases in workload, staffing continues as a key department challenge. Due to the economy, the office has been fortunate to hire some talented professionals with outside appraisal experience over the last several years; however, it still takes time and training for them to learn the complicated statutory framework of property tax assessment. The Assessor continues to operate with key leadership positions vacant.

Public service continues to be a high priority. The volume and complexity of phone calls and lobby visits have increased as property owners' fiscal concerns have heightened. A key challenge for the Assessor's Office continues to be the maintenance of core Assessor functions given an increasing workload and shrinking resources. I appreciate the support of the County Executive Office as we work together to provide key government services under challenging conditions.

Final Budget Changes from the Proposed Budget

None.

ASSESSOR



Assessor 10370

Program Purpose: Complete annual and supplemental assessment rolls for all property in the County that is subject to local assessment. Perform business property audits to ensure compliance and equalization of business-property assessments. Provide property information to local government, property owners and the business community.

Major Budget Adjustments Proposed for 2011-12

- Increase \$243,702 to add and fund the following allocations: one administrative technician and two chief appraisers
- Reduce \$229,145 to delete and defund the following allocations: one account clerk entry / journey, one assessment manager and one managing appraiser
- Increase \$119,649 from FY 2010-11 to fund 76 of the 85 allocated positions
- Reduce \$45,300 for outside expert appraisal services
- Reduce \$28,200 in one-time funding for a scanner
- Increase \$11,327 for records management including scanning files and moving hard copies to storage
- Reduce Tahoe office rent \$30,061 due to move to Customs House location
- Increase \$30,000 for computer acquisition to replace out of warranty computers
- Decrease \$20,400 for communication costs
- Increase \$57,706 for SB 2557 Tax Administrative Fees -District
- Increase \$136,365 for SB 2557 Tax Administrative Fees Cities
- Reduce \$207,803 for Supplemental 5% Property Tax Admin fee

POSITION INFORMATION

Changes in Funded Positions Salary Adjustments	2011-12 Positions	2011-12 Salary			
ASSESSOR					
Assessor					
Account Clerk Entry/Journey	-1	\$	(40,011)		
Administrative Technician	1	\$	45,146		
Assessment Manager	-1	\$	(99,278)		
Managing Appraiser	-1	\$	(89,856)		
Chief Appraiser	2	\$	198,556		
Assessor Total	0	\$	14,557		

County of Placer Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2011-12

Budget Unit General Fund - 100
Function General
Activity Assessor - 10370

				ACTIVITY A	33533	01 - 10370		
Detail by Revenue Category and Expenditure Object		2009-10 Final Actuals	2010-11 Actual		2011-12 Recommended		2011-12 Adopted by the Board of Supervisors	
1		2		3		4		5
Revenue								
Charges for Services								
8095 SB2557-Tax Admin Fee-Districts	\$	842,294	\$	935,726	\$	900,000	\$	900,000
8096 SB2557-Tax Admin Fee-Cities		686,336		844,094		822,700		822,700
8100 Assessment/Tax Collection Fees				10,528		875		875
8101 Supplemental PropTxs - 5% Admin Fee		517,474		428,543		540,000		540,000
8102 Data Request - Assessor		25,981		34,890		14,000		14,000
Total Charges for Services	\$	2,072,085	\$	2,253,781	\$	2,277,575	\$	2,277,575
Miscellaneous Revenues								
8753 Other Sales	\$	5,685	\$	5,350	\$	5,500	\$	5,500
8761 Insurance Refunds		2,300						
8764 Miscellaneous Revenues		1,272		180		250		250
Total Miscellaneous Revenues	\$	9,257	\$	5,530	\$	5,750	\$	5,750
Total Revenue	\$	2,081,342	\$	2,259,311	\$	2,283,325	\$	2,283,325
Expenditures / Appropriations								
Salaries & Benefits								
1001 Employee Paid Sick Leave	\$	5,383	\$	142,562	\$	28,871	\$	28,871
1002 Salaries and Wages		5,024,903		5,188,127		5,565,762		5,565,762
1003 Extra Help		49,376		113,252		60,460		60,460
1005 Overtime & Call Back		59,563		45,846		50,000		50,000
1011 Salary Savings						(18,433)		(18,433)
1018 Taxable Meal Reimbursements		151		186		250		250
1300 P.E.R.S.		1,077,349		1,120,776		1,355,047		1,355,047
1301 F.I.C.A.		403,299		393,483		427,583		427,583
1303 Other - Post Employment Benefits		545,014		750,222		474,900		474,900
1310 Employee Group Ins		781,476		770,718		804,163		804,163
1315 Workers Comp Insurance		23,126				7,309		7,309
1320 Retired Employee Grp Ins		97						
1325 401 (k) Employer Match		5,869		5,245		6,750		6,750
Total Salaries & Benefits	\$	7,975,606	\$	8,530,417	\$	8,762,662	\$	8,762,662
Services & Supplies								
2051 Communications - Telephone	\$	108,644	\$	113,580	\$	120,000	\$	120,000
2052 Mobile Communication Devices		1,460		1,625		1,500		1,500
2271 Parts Installed		3,433		3,717		4,000		4,000
2274 Delivery & Freight Charges		27		24				
2290 Maintenance - Equipment		4,200		5,654		5,000		5,000
2291 Maintenance - Computer Equip		522		1,209		2,000		2,000
2439 Membership/Dues		22,632		22,187		22,500		22,500
2481 PC Acquisition		14,051		28,528		30,000		30,000
2511 Printing		34,744		43,271		45,000		45,000
2523 Office Supplies & Exp		42,267		25,042		42,000		42,000
2524 Postage		102,880		123,969		105,000		105,000
2555 Prof/Spec Svcs - Purchased		139,168		37,024		178,000		178,000
2556 Prof/Spec Svcs - County		22,736		29,747		34,000		34,000
2701 Publications & Legal Notices		25		0.050		1,000		1,000
2709 Countywide System Charges		12,668		8,259		8,300		8,300
2727 Rents & Leases - Bldgs & Impr		53,784		8,517		5,000		5,000
2840 Special Dept Expense		17,428		7,930		10,000		10,000
2844 Training 2931 Travel & Transportation		3,966		2,784		6,000		6,000
2931 Travel & Transportation 2933 Lodging		4,034 314		2,231 3,839		4,000 3,000		4,000 3,000
2933 Lodging 2941 County Vehicle Mileage		57,821				52,885		52,885
2941 County venicle mileage 2964 Meals/Food Purchases				(117,872) 873				1,500
2964 Meals/Food Purchases 2965 Utilities		1,270 3,631		128		1,500		1,000
	¢		¢		¢	600 605	¢	600 605
Total Services & Supplies	\$	651,705	\$	352,266	\$	680,685	\$	680,685
Intrafund Transfers Out	¢	7 050	¢	20 577	¢	20,000	¢	20,000
5404 I/T Maintenance - Services	\$	7,050 20,338	\$	22,577	\$	30,000	\$	30,000 5,000
5405 I/T Maintenance - Bldgs & Improvements 5552 I/T - MIS Services		301,402		309,657		5,000 315,000		315,000
5556 I/T - Professional Services		23,031		10,000		315,000 20,000		20,000
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Budget Unit General Fund - 100

Function General

Activity Assessor - 10370

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1		2		3	4		5		
5965 I/T Utilities		3,080		4,630		7,000		7,000	
Total Intrafund Transfers Out	\$	354,901	\$	346,864	\$	377,000	\$	377,000	
Intrafund Transfers In									
5002 I/T - County General Fund	\$	(192)	\$	(15,025)	\$		\$		
Total Intrafund Transfers In	\$	(192)	\$	(15,025)	\$		\$		
Total Expenditures / Appropriations	\$	8,982,020	\$	9,214,522	\$	9,820,347	\$	9,820,347	
Net Cost	\$	6,900,678	\$	6,955,211	\$	7,537,022	\$	7,537,022	