

<b>OFFICE OF THE ASSESSOR APPROPRIATION SUMMARY Fiscal Year 2011-12</b>					
<b>ADMINISTERED BY: ASSESSOR</b>					
Appropriation	FY 2010-11		FY 2011-12 Proposed Budget		
	Budget	Position Allocations	Recommended Budget	Percent Change	Position Allocations
<b>GENERAL FUND</b> Assessor	\$ 9,568,194	85	\$ 9,820,347	2.6%	85
<b>TOTAL ALL FUNDS</b>	\$ 9,568,194	85	\$ 9,820,347	2.6%	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.

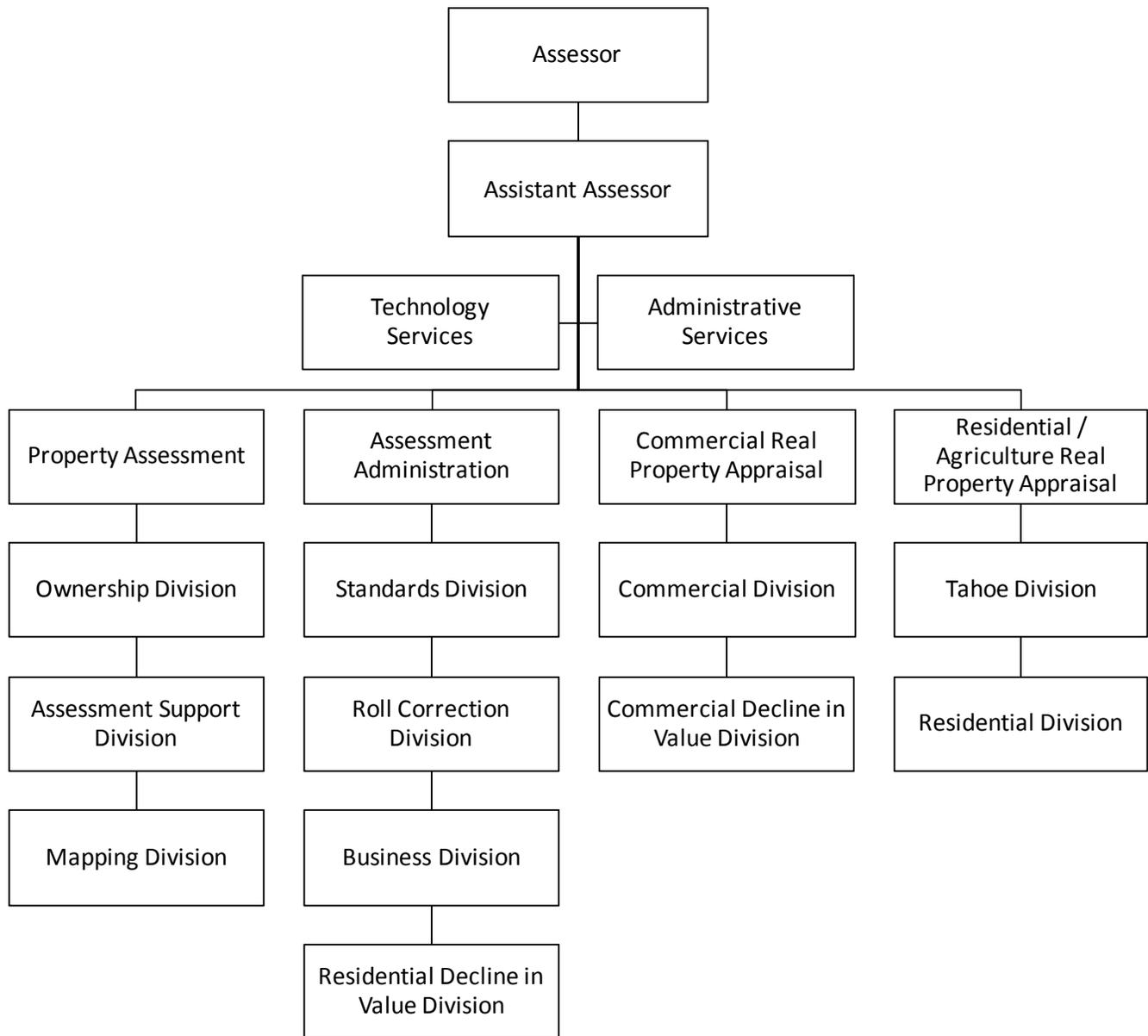
Despite proactive recognition of mass property declines, statewide property assessment appeals have increased dramatically. Over \$4.8 billion of assessed value is at risk of loss in Placer County. Last year, Assessor staff resolved over 5,600 assessment appeals, interacting with a broad mix of property 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**

# 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 administrative 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**

<b>Changes in Funded Positions Salary Adjustments</b>	<b>2011-12 Positions</b>	<b>2011-12 Salary</b>
<b>ASSESSOR</b>		
Assessor		
Administrative 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
<b>Assessor Total</b>	<b>0</b>	<b>\$ 14,557</b>

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**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8095 SB2557-Tax Admin Fee-Districts	\$ 842,294	\$ 842,294	\$ 900,000	\$
8096 SB2557-Tax Admin Fee-Cities	686,336	686,335	822,700	
8100 Assessment/Tax Collection Fees			875	
8101 Supplemental PropTxs - 5% Admin Fee	517,474	707,742	540,000	
8102 Data Request - Assessor	25,981	14,000	14,000	
<b>Total Charges for Services</b>	<b>\$ 2,072,085</b>	<b>\$ 2,250,371</b>	<b>\$ 2,277,575</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8753 Other Sales	\$ 5,685	\$ 6,000	\$ 5,500	\$
8761 Insurance Refunds	2,300			
8764 Miscellaneous Revenues	1,272		250	
<b>Total Miscellaneous Revenues</b>	<b>\$ 9,257</b>	<b>\$ 6,000</b>	<b>\$ 5,750</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 2,081,342</b>	<b>\$ 2,256,371</b>	<b>\$ 2,283,325</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 5,383	\$ 6,599	\$ 28,871	\$
1002 Salaries and Wages	5,024,903	5,543,242	5,565,762	
1003 Extra Help	49,376	48,940	60,460	
1005 Overtime & Call Back	59,563	50,000	50,000	
1011 Salary Savings		(139,068)	(18,433)	
1018 Taxable Meal Reimbursements	151	250	250	
1300 P.E.R.S.	1,077,349	1,260,293	1,355,047	
1301 F.I.C.A.	403,299	428,024	427,583	
1303 Other - Post Employment Benefits	545,014	533,126	474,900	
1310 Employee Group Ins	781,476	869,864	804,163	
1315 Workers Comp Insurance	23,126	14,776	7,309	
1320 Retired Employee Grp Ins	97			
1325 401 (k) Employer Match	5,869	7,500	6,750	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 7,975,606</b>	<b>\$ 8,623,546</b>	<b>\$ 8,762,662</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communications - Telephone	\$ 108,644	\$ 140,400	\$ 120,000	\$
2052 Mobile Communication Devices	1,460	1,500	1,500	
2271 Parts Installed	3,433	4,000	4,000	
2274 Delivery & Freight Charges	27			
2290 Maintenance - Equipment	4,200	4,000	5,000	
2291 Maintenance - Computer Equip	522	3,000	2,000	
2439 Membership/Dues	22,632	22,690	22,500	
2481 PC Acquisition	14,051		30,000	
2511 Printing	34,744	40,000	45,000	
2523 Office Supplies & Exp	42,267	42,000	42,000	
2524 Postage	102,880	100,672	105,000	
2555 Prof/Spec Svcs - Purchased	139,168	223,300	178,000	
2556 Prof/Spec Svcs - County	22,736	22,673	34,000	
2701 Publications & Legal Notices	25	2,000	1,000	
2709 Countywide System Charges	12,668	8,259	8,300	
2727 Rents & Leases - Bldgs & Impr	53,784	49,416	5,000	
2840 Special Dept Expense	17,428	38,200	10,000	
2844 Training	3,966	5,000	6,000	
2931 Travel & Transportation	4,034	8,000	4,000	
2933 Lodging	314	2,000	3,000	
2941 County Vehicle Mileage	57,821	(115,170)	52,885	
2964 Meals/Food Purchases	1,270	2,500	1,500	
2965 Utilities	3,631	4,400		
<b>Total Services &amp; Supplies</b>	<b>\$ 651,705</b>	<b>\$ 608,840</b>	<b>\$ 680,685</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T Maintenance - Services	\$ 7,050	\$ 7,500	\$ 30,000	\$
5405 I/T Maintenance - Bldgs & Improvements	20,338	10,000	5,000	
5552 I/T - MIS Services	301,402	305,308	315,000	
5556 I/T - Professional Services	23,031	10,000	20,000	

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**Fiscal Year 2011-12**

Budget Unit **General Fund - 100**

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5965 I/T Utilities	3,080	3,000	7,000	
<b>Total Intrafund Transfers Out</b>	\$ 354,901	\$ 335,808	\$ 377,000	\$
<b>Intrafund Transfers In</b>				
5002 I/T - County General Fund	\$ (192)	\$	\$	\$
<b>Total Intrafund Transfers In</b>	\$ (192)	\$	\$	\$
<b>Total Expenditures / Appropriations</b>	\$ 8,982,020	\$ 9,568,194	\$ 9,820,347	\$
<b>Net Cost</b>	\$ 6,900,678	\$ 7,311,823	\$ 7,537,022	\$