

<b>OFFICE OF THE ASSESSOR APPROPRIATION SUMMARY Fiscal Year 2009-10</b>				
<b>ADMINISTERED BY: ASSESSOR</b>				
<b>Appropriation</b>	<b>FY 2008-09</b>		<b>FY 2009-10 Proposed Budget</b>	
	<b>Budget</b>	<b>Position Allocations</b>	<b>Recommended Budget</b>	<b>Position Allocations</b>
<b>GENERAL FUND</b> Assessor	\$ 9,466,736	85	\$ 9,365,089	85
<b>TOTAL ALL FUNDS</b>	\$ 9,466,736	85	\$ 9,365,089	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.

**Departmental Budget Summary and Changes**

The Proposed Budget provides \$9.365 million for the Assessor which is a 1% decrease compared to the current year. Revenue is projected to decrease by 28% in FY 2009-10 as compared to FY 2008-09, resulting in a 16% increase in the General Fund contribution. Specifically, as a result of the economic downturn, supplemental property taxes are expected to decline by \$1.061 million. There is a minimal offset by increases in tax administrative fee revenue.

Despite the loss of supplemental property taxes revenue, the Assessor's workload has increased from FY 2008-09 in part due to the increase in homeowners filing assessment appeals of current property values. Furthermore, pursuant to Proposition 8, the Assessor currently recognizes the decline in market value for approximately 30% of the residential properties in Placer County, and is reviewing approximately 150,000 properties to determine value as of January 1, 2009.

**Department Comments**

Assessor workload continues to be dramatically impacted by the broad decline in real estate values. The Assessor is statutorily bound to assess real property at the lower of factored base year or actual market value on the January 1<sup>st</sup> lien date.

Assessor staff are reviewing thousands of residential properties to determine market value in relation to the Proposition 13 factored base year value for each property. Mass appraisal techniques are complicated by a record number of foreclosure transactions. Given the broadening of the value decline into the commercial real estate sector, this year Assessor staff will review thousands of complex and unique commercial properties to determine

## **Assessor**

---

those where a temporary decline in value is statutorily warranted. Information has been solicited from thousands of commercial property owners for analysis by Assessor appraisal staff.

Given the statewide level of public involvement with the declining economy, property tax assessment appeals have increased by several hundred percent. Over two billion dollars of assessed value are at risk in Placer County. To resolve these appeals, Assessor staff interact with a broad mix of property owners ranging from residential homeowners, real estate developers, certified public accountants, tax attorneys, and property tax agents.

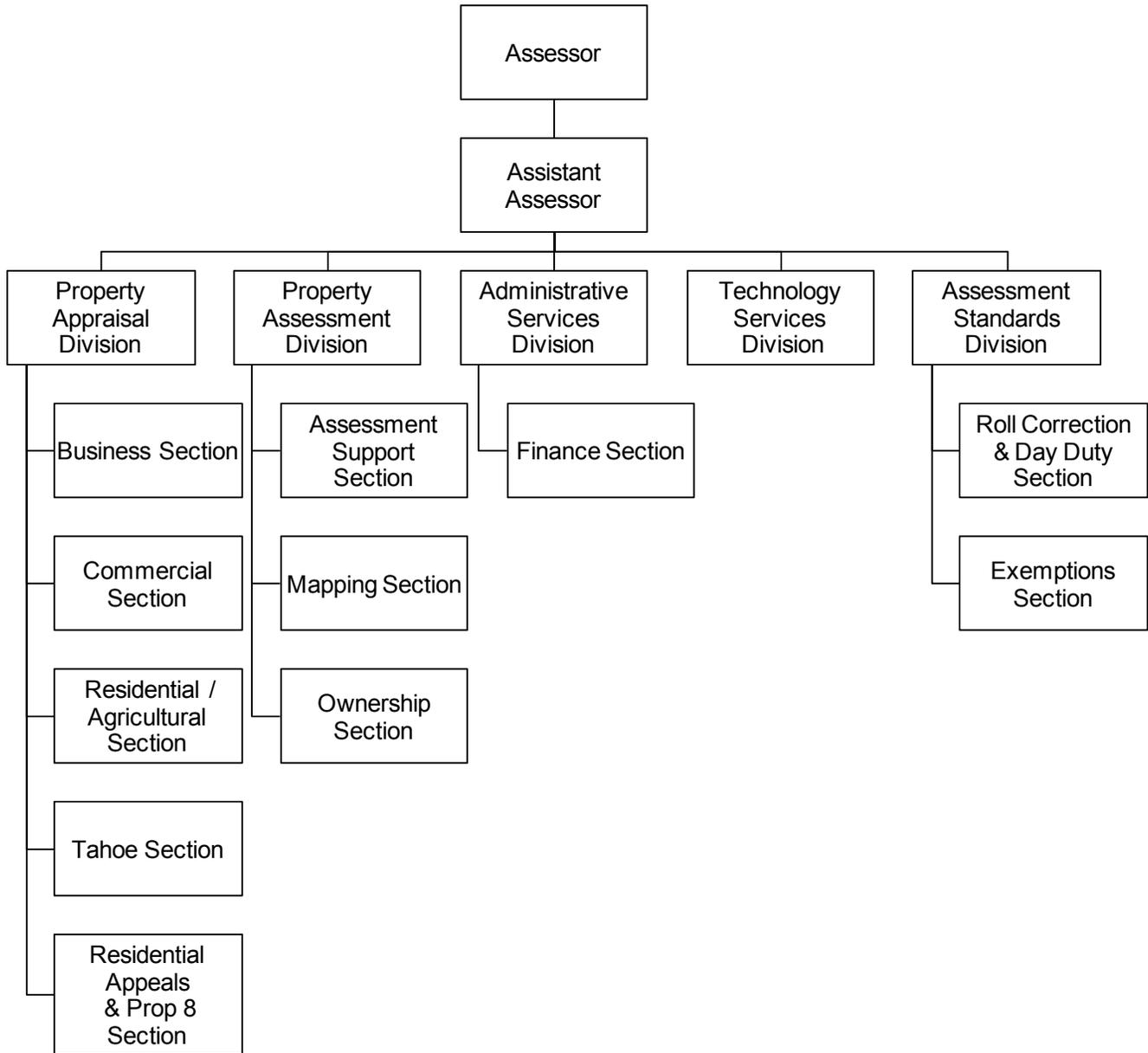
Staffing continues to remain a key department issue. In particular, new appraisal staff members hired at an entry level require training to learn the complicated statutory framework of property tax assessment. Generally, over half of the assessor staff has been hired within the past five years, so training of staff members is an element of increasing significance for development and succession. The Assessor continues to operate with key leadership positions vacant.

The Assessor continues to put a high priority on responsive customer service. The volume of phone call and lobby visits has increased as customer's fiscal concerns have heightened. Misleading solicitations, offering fee-for-service property tax reviews, have created customer confusion not only in Placer County but on a state-wide level. These mailings can increase call volume significantly and unexpectedly.

A key challenge for the Assessor department will be the maintenance of core Assessor functions given an increasing workload and shrinking resources. I appreciate the support of the County Executive Office in providing proactive leadership under challenging conditions.

### **Final Budget Changes from the Proposed Budget**

# ASSESSOR



POSITIONS: 85

<b>Assessor 10370</b>
-----------------------

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 Adjustment Included in 2008-09**

- Reduced salary and benefit funding by \$244,132, unfunding three unspecified positions.

**Major Budget Adjustment Proposed for 2009-10**

- Reclass two administrative supervisors to two assistant / associate appraisers.
- Reclass one assistant / associate auditor appraiser to assistant / associate appraiser.
- Reduce total revenue by \$1,038,613 primarily due to a decline in supplemental tax collections
- Reduce County vehicle mileage by \$35,400.
- Reduce county vehicle mileage by an additional \$18,993 for tier 1 reductions for a total reduction of \$54,393.
- Reduce travel and transportation by \$10,706.
- Reduce special department expense by \$10,000.

**POSITION INFORMATION**

<b>Changes in Funded Positions Salary Adjustments</b>	<b>2008-09 Positions</b>	<b>2009-10 Positions</b>	<b>2008-09 Salary</b>	<b>2009-10 Salary</b>
<b>ASSESSOR</b>				
Assessor				
Administrative Supervisor	0	-2    1	\$ -	\$ (22,655)
Assistant/Associate Appraiser	0	2    1	\$ -	\$ 29,841
Assistant/Associate Auditor Appraiser		-1    1		
Assistant/Associate Appraiser		1    1		
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Assessor Total</b>	<b>0</b>	<b>0</b>	<b>\$ -</b>	<b>\$ 7,186</b>

1 Reclassification

# Assessor

## General Fund

**Fund: 100**

**Subfund: 0**

**Appropriation: 10370**

Budget Category (1)	Actual 2007-08 (2)	Budget 2008-09 (3)	Dept Req 2009-10 (4)	CEO Rec 2009-10 (5)	BOS Adopted 2009-10 (6)
<b>Salaries &amp; Benefits</b>					
1001 Employee Paid Sick Leave	12,028	3,050	3,650	3,650	
1002 Salaries and Wages	4,607,998	5,414,363	5,526,399	5,495,482	
1003 Extra Help	89,976	37,591	96,952	96,952	
1005 Overtime & Call Back	111,905	44,548	74,548	74,548	
1011 Salary Savings				(308,077)	
1300 P.E.R.S.	954,940	1,175,980	1,191,837	1,191,837	
1301 F.I.C.A.	356,453	414,199	425,780	423,415	
1303 Other - Post Employment Benefits	363,329	487,293	604,031	513,426	
1310 Employee Group Ins	745,908	866,298	842,030	842,030	
1315 Workers Comp Insurance	259	24,247	24,247	24,247	
1325 401 (k) Employer Match	3,446	7,500	7,500	7,500	
<b>Total Salaries &amp; Benefits</b>	<b>7,246,242</b>	<b>8,475,069</b>	<b>8,796,974</b>	<b>8,365,010</b>	
<b>Services &amp; Supplies</b>					
2051 Communications - Telephone	98,131	99,450	114,450	114,450	
2271 Parts Installed	4,321	5,800	5,000	5,000	
2274 Delivery & Freight Charges	27				
2290 Maintenance - Equipment	4,379	6,500	5,500	5,500	
2291 Maintenance - Computer Equip	273		3,000	3,000	
2292 Maintenance - Software	1,836				
2439 Membership/Dues	23,148	25,457	24,450	24,450	
2511 Printing	30,392	30,000	30,000	30,000	
2523 Office Supplies & Exp	39,987	40,000	42,000	42,000	
2524 Postage	49,417	49,100	71,100	71,100	
2555 Prof/Spec Svcs - Purchased	134,332	118,074	162,602	162,602	
2556 Prof/Spec Svcs - County	13,531	12,845	16,920	16,920	
2701 Publications & Legal Notices	3,665	5,000	4,000	4,000	
2709 Countywide System Charges	32,826	26,263	26,263	12,668	
2727 Rents & Leases - Bldgs & Impr	48,022	50,707	50,707	50,707	
2840 Special Dept Expense	61,969	39,750	29,750	29,750	
2844 Training	10,834	19,690	10,000	10,000	
2931 Travel & Transportation	21,611	30,706	20,000	20,000	
2941 County Vehicle Mileage	114,122	118,000	82,600	63,607	
2964 Meals/Food Purchases	4,762	8,242	5,242	5,242	
2965 Utilities	4,301	4,400	4,400	4,400	
<b>Total Services &amp; Supplies</b>	<b>701,886</b>	<b>689,984</b>	<b>707,984</b>	<b>675,396</b>	
<b>Fixed Assets</b>					
4451 Equipment	24,439				
<b>Total Fixed Assets</b>	<b>24,439</b>				
<b>Charges From Departments</b>					
5405 I/T Maintenance - Bldgs & Improvements	8,038	7,000	7,000	7,000	
5439 I/T Dues, Subscriptions & Memberships	25				
5552 I/T - MIS Services	286,258	320,367	320,367	320,367	
5556 I/T - Professional Services	8,500	8,500	8,500	8,500	
5727 I/T-Rents/Leases	24,148	18,816	18,816	18,816	
<b>Total Charges From Departments</b>	<b>326,969</b>	<b>354,683</b>	<b>354,683</b>	<b>354,683</b>	
<b>Gross Budget</b>	<b>8,299,536</b>	<b>9,519,736</b>	<b>9,859,641</b>	<b>9,395,089</b>	
<b>Less: Charges to Departments</b>					
5002 I/T - County General Fund	(32,618)	(53,000)	(30,000)	(30,000)	
<b>Total Charges to Departments</b>	<b>(32,618)</b>	<b>(53,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>	
<b>Net Budget</b>	<b>8,266,918</b>	<b>9,466,736</b>	<b>9,829,641</b>	<b>9,365,089</b>	

# Assessor

## General Fund

Fund: 100

Subfund: 0

Appropriation: 10370

Budget Category (1)	Actual 2007-08 (2)	Budget 2008-09 (3)	Dept Req 2009-10 (4)	CEO Rec 2009-10 (5)	BOS Adopted 2009-10 (6)
------------------------	--------------------------	--------------------------	----------------------------	---------------------------	----------------------------------

**Less: Revenues**

8095 SB2557-Tax Admin Fee-Districts	(860,514)	(906,657)	(926,657)	(926,657)	
8096 SB2557-Tax Admin Fee-Cities	(872,564)	(939,882)	(959,882)	(959,882)	
8101 Supplemental PropTxs - 5% Admin Fee	(1,322,546)	(1,769,355)	(707,742)	(707,742)	
8102 Data Request - Assessor	(42,725)	(40,000)	(23,000)	(23,000)	
8753 Other Sales	(17,524)	(15,000)	(15,000)	(15,000)	
8764 Miscellaneous Revenues	(648)				
<b>Total Revenues</b>	<b>(3,116,521)</b>	<b>(3,670,894)</b>	<b>(2,632,281)</b>	<b>(2,632,281)</b>	

<b>Net County Cost</b>	<b>5,150,397</b>	<b>5,795,842</b>	<b>7,197,360</b>	<b>6,732,808</b>	
------------------------	------------------	------------------	------------------	------------------	--