

ASSESSOR APPROPRIATION SUMMARY Fiscal Year 2014-15					
ADMINISTERED BY:		ASSESSOR			
Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	% Change from 2013-14
GENERAL FUND Assessor	\$ 9,657,770	\$ 10,608,327	\$ 11,573,972	\$ 12,786,106	20.5%
TOTAL ALL FUNDS	\$ 9,657,770	\$ 10,608,327	\$ 11,573,972	\$ 12,786,106	20.5%
FUNDED POSITIONS					
Assessor	76	76	76	76	0%
TOTAL FUNDED POSITIONS	76	76	76	76	0%
TOTAL ALLOCATED POSITIONS	85	85	85	85	0%

Mission Statement

The Assessor's Office is responsible for administering the County property tax assessment program. Revenues from property tax assessments benefit the public by funding public schools and services provided by the County, cities, and special districts. The annual assessment roll that generates FY 2013-14 property taxes is composed of over 172,600 taxable assessments with a roll value in excess of \$51.3 billion. The Assessor:

- Maintains assessment parcel maps and ownership information for property tax purposes.
- Provides core layers of the GIS base map used for emergency response and other public notifications.
- Values real and personal property for property tax assessments.
- Administers an exemption program for properties that meet public benefit qualifications.
- Delivers an annual and supplemental assessment roll.
- Answers questions from the public and local jurisdictions regarding property assessments.

Department Comments

The Assessor's Office is responsible for administering the property tax assessment program that serves as a key revenue stream for Placer County, incorporated jurisdictions within the county, special districts, and the public school system. As part of this program, the Assessor maintains assessment parcel maps, and values real and personal property for property tax assessments as mandated by the state. The Assessor delivers an annual and supplemental assessment roll that ultimately results in property tax revenue that funds key local government services. The 2013-2014 assessment roll was in excess of \$54.4 billion in property value, which is net of over \$2.3 Billion in property tax exemptions as administered by the Assessor. Staff is composed of licensed property tax appraisers, auditor appraisers and technical support staff with an understanding of the revenue and taxation code, property tax rules, pertinent court cases, administration of new legislation and ultimately a goal of service to the public.

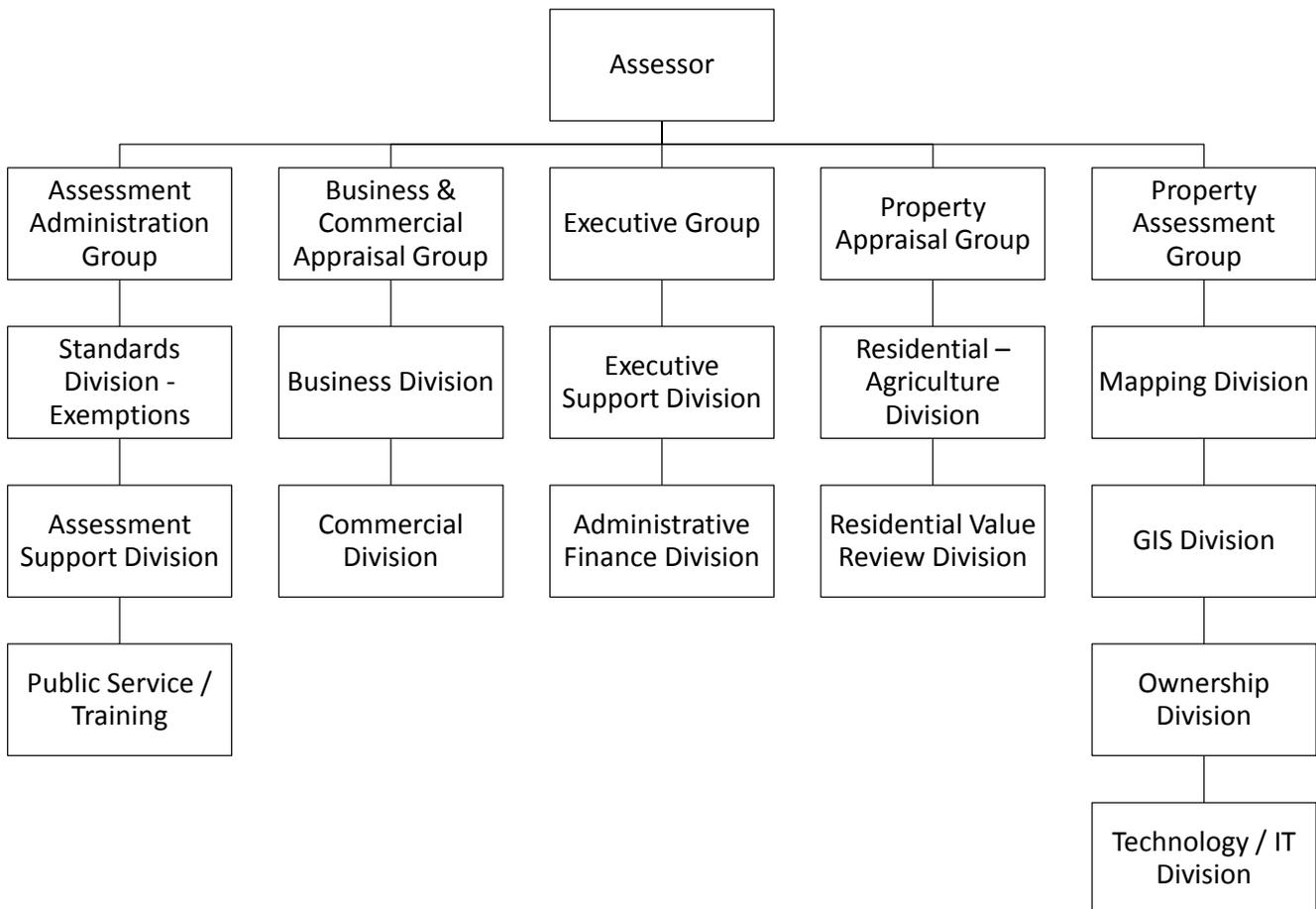
The California property tax system can be very complicated, particularly as the real estate market has changed dramatically over the last decade. It is our mission in the Assessor's Office to keep the public informed, provide information that is accurate, easily understood and accessible for all property owners in the county.

Since 2007, the Assessor's Office has recognized properties where a temporary decline in assessed value is indicated. Currently, over 64,000 of the 173,000 assessments in the county have seen this temporary decline and are assessed at less than their Proposition 13 base year value. The Assessor's Office utilizes technology and appraisal expertise in developing mass appraisal methodologies to assess each of these properties at market value as of the annual January 1st valuation date.

As the real estate market recovers and assessed values continue to increase, our office will maintain proactive communication by sending out value notices to each property owner in July, informing them of their assessed values and soliciting their feedback. Last year, 46,700 residential property owners saw assessed value increases due to real estate market recovery after receiving temporary relief with market declines in prior years; we anticipate that this recovery of value will continue. Property owners may request a review of their assessed value through a streamlined process that can be requested on the Assessor's website from July 1st through December 31st of each year. This review process is no charge and is an additional option to the Assessment Appeal Process that is administered through the Clerk of the Assessment Appeal Board. We are happy to explain how and why a property tax valuation increased, decreased or stayed the same.

Our website is one of the most frequently accessed in the County, with over 10,000 visitors per month. We provide information by parcel, Frequently Asked Questions by topic, county assessor's map information, and a variety of other informative resources. Our forms are provided for public convenience in a user fillable Adobe format. E-filing of Business Property Statements is now also offered as an additional service. Supplemental assessments are a particularly confusing area; to provide assistance to new property owners, we have developed a supplemental tax estimator that has received excellent customer response. The Assessor's Office receives thousands of property owner inquiries each year, and it is our goal to answer each letter, email, phone call or visit to our lobby with courtesy, clarity, and respect.

ASSESSOR



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The FY 2014-15 Proposed Budget provides \$12,786,106 for the Assessor's Office, representing a 20.5% increase over the previous year, and maintains 76 funded position allocations. Increases to the Assessor's budget are due primarily to the countywide alignment of costs to programs not previously included in this budget: Retired Employee Group Insurance (\$494,513), A-87 cost allocation plan (\$1,301,394), Placer County Government Center Campus Services (\$32,930), and Employee Group Insurance (\$85,520). Revenues in this budget are flat with the prior year at \$2,738,500, resulting in a Net County Cost of \$10,047,606, an increase of 27.7% over the prior year Final Budget.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 260.

Assessor 10370

Administrative & Financial Service System

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 Items: FY 2014-15 Proposed Budget

- An increase of \$189,751 in Salaries and Wages reflects full year costs associated with prior year Cost of Living (COLA) adjustments and projected merit increases for 76 funded positions.
- The countywide alignment of costs to programs increases this budget by \$1,914,357 for the A-87 cost allocation plan (\$1,301,394), Retired Employee Group Insurance (\$494,513), Placer County Government Center Campus Services (\$32,930), and Employee Group Insurance (\$85,520).

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	\$ 1,178,744	\$ 1,300,000	\$ 1,300,000	\$
8096 SB2557-Tax Admin Fee-Cities	610,213	850,000	850,000	
8100 Assessment/Tax Collection Fees	6,170	1,500	1,500	
8101 Supplemental PropTxs - 5% Admin Fee	416,925	525,000	525,000	
8102 Data Request - Assessor	40,067	26,000	26,000	
Total Charges for Services	\$ 2,252,119	\$ 2,702,500	\$ 2,702,500	\$
Miscellaneous Revenues				
8753 Other Sales	\$ 6,767	\$ 5,500	\$ 5,500	\$
8764 Miscellaneous Revenues	53	500	500	
Total Miscellaneous Revenues	\$ 6,820	\$ 6,000	\$ 6,000	\$
Other Financing Sources				
8954 Operating Transfers In	\$	\$ 30,000	\$ 30,000	\$
Total Other Financing Sources	\$	\$ 30,000	\$ 30,000	\$
Total Revenue	\$ 2,258,939	\$ 2,738,500	\$ 2,738,500	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$ 23,385	\$ 23,385	\$
1002 Salaries and Wages	5,381,587	5,772,761	5,962,512	
1003 Extra Help	39,596	32,809	32,809	
1005 Overtime & Call Back	39,775	50,000	50,000	
1010 Cafeteria Plans (Non-PERS)	153,899	297,787	306,818	
1018 Taxable Meal Reimbursements	150	250	250	
1300 P.E.R.S.	1,202,031	1,465,524	1,369,922	
1301 F.I.C.A.	404,883	442,182	447,631	
1303 Other - Post Employment Benefits	548,449	329,232	329,232	
1304 Other - Post Emplmnt Charges (Up Front)	74,480			
1310 Employee Group Ins	901,856	997,333	1,046,032	
1315 Workers Comp Insurance		8,192	9,886	
1320 Retired Employee Grp Ins			494,513	
1325 401 (k) Employer Match	4,200	6,750	6,750	
Total Salaries & Benefits	\$ 8,750,906	\$ 9,426,205	\$ 10,079,740	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 126,303	\$ 135,000	\$ 134,000	\$
2052 Communication Services - Mobile Devices	2,245	2,200	1,500	
2271 Parts Installed	2,315	2,000	500	
2290 Maintenance - Equipment	12,607	5,000	6,200	
2291 Maintenance - Computer Equip	210			
2292 Maintenance - Software	10,866	16,324	15,324	
2415 Campus Services-PCGC			32,930	
2439 Membership/Dues	8,114	8,000	9,000	
2456 Misc Expense	179			
2481 PC Acquisition	61,223	30,000	15,000	
2511 Printing	34,124	51,162	37,893	
2523 Office Supplies & Exp	24,836	30,000	27,000	
2524 Postage	108,938	131,435	124,500	
2555 Prof/Spec Svcs - Purchased	67,178	150,000	150,000	
2556 Prof/Spec Svcs - County	29,133	29,753	31,500	
2701 Publications & Legal Notices	2,681	500	2,900	
2709 Countywide System Charges	21,831	119,956	131,356	
2840 Special Dept Expense	437			
2844 Training	5,821	6,000	6,500	
2931 Travel & Transportation	4,171	5,000	5,400	
2933 Lodging	6,291	5,000	6,500	
2941 County Vehicle Mileage	43,133	52,885	48,000	
2964 Meals/Food Purchases	2,229	2,500	2,500	
Total Services & Supplies	\$ 574,865	\$ 782,715	\$ 788,503	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$	\$ 1,301,394	\$

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2014-15

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
Total Other Charges	\$	\$	\$ 1,301,394	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$	\$	\$ 85,520	\$
5404 I/T Maintenance - Services	30,831	43,671	128,926	
5405 I/T Maintenance - Bldgs & Improvements		75,000	17,000	
5552 I/T - MIS Services	271,868	253,736	267,713	
5556 I/T - Professional Services	22,848	15,000	20,000	
5965 I/T Utilities	6,452	12,000	97,310	
Total Intrafund Transfers Out	\$ 331,999	\$ 399,407	\$ 616,469	\$
Total Expenditures / Appropriations	\$ 9,657,770	\$ 10,608,327	\$ 12,786,106	\$
Net Cost	\$ 7,398,831	\$ 7,869,827	\$ 10,047,606	\$