

ASSESSOR APPROPRIATION SUMMARY Fiscal Year 2015-16					
ADMINISTERED BY:		ASSESSOR			
Appropriations	FY 2013-14 Actuals	FY 2014-15 Est / Actual	FY 2015-16 Requested Budget	FY 2015-16 Recommended Budget	% Change from 2014-15
GENERAL FUND Assessor	\$ 10,423,827	\$ 12,786,106	\$ 13,949,016	\$ 13,321,909	4.2%
TOTAL ALL FUNDS	\$ 10,423,827	\$ 12,786,106	\$ 13,949,016	\$ 13,321,909	4.2%
FUNDED POSITIONS					
Assessor	76	76	77	77	1%
TOTAL FUNDED POSITIONS	76	76	77	77	1%
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 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.
- Appraises 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 2014-15 assessment roll was in excess of \$58.3 billion in property value, which is net of over \$2.4 billion in property tax exemptions as administered by the Assessor. Staff is comprised 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 with a goal of service to the public.

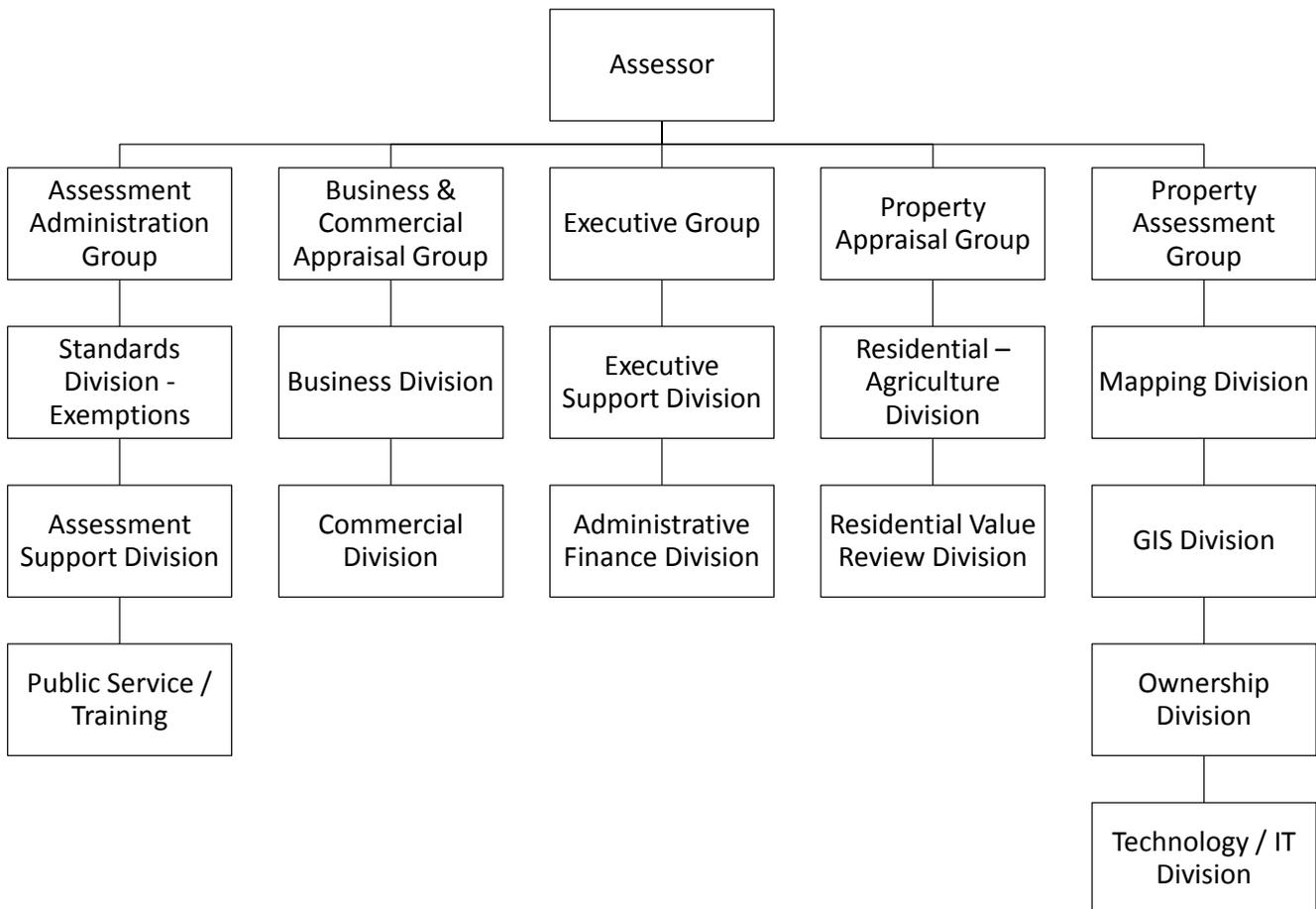
The California property tax system can be very complicated, particularly as the real estate market has changed dramatically over the last decade. It is our mission in the Assessor's Office to keep the public informed, provide information that is accurate, easily understood and accessible for all property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

Since 2007, the Assessor's Office has recognized properties where a temporary decline in assessed value is indicated. Currently, over 43,600 of the 175,500 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, 36,600 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 15,800 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 2015-16 Proposed Budget provides \$13,321,909 for the Assessor’s Office, representing a 4.2% increase over the previous year, and increases the number of funded positions from 76 to 77 with the addition of one appraisal technician to assist with property transfers. Increases to the Assessor’s budget are due primarily to merit and cost of living adjustments, the aforementioned appraisal technician, and additional use of contracted services to support the volume increase of assessment appeals related to commercial properties. Revenues are increasing by \$283,500 due to countywide real estate market trends, resulting in a net county cost of \$10,299,909, an increase of 2.5% 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 270.

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 Adjustment(s): FY 2015-16 Proposed Budget

- Increase of \$268,715 in salaries and wages to reflect full year costs associated with prior year Cost of Living (COLA) adjustments and projected merit increases for 76 existing funded positions.
- Increase of \$71,391 in ongoing funds for one appraisal technician to assist with property transfers, partially offset by \$50,000 of revenue from the Legal Entity Ownership Program (LEOP).
- Increase of \$210,691 due to the removal of salary savings estimates based on projected filled positions.
- Increase of \$150,000 for contracted services to support the volume increase of assessment appeals from commercial properties.
- Increase of \$283,500 in revenue from the Supplemental Property Tax – 5% Admin Fee due to countywide real estate market trends.

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

Detail by Revenue Category and Expenditure Object	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	\$ 1,191,773	\$ 1,300,000	\$ 1,300,000	\$
8096 SB2557-Tax Admin Fee-Cities	643,724	850,000	850,000	
8100 Assessment/Tax Collection Fees	6,369	1,500	56,000	
8101 Supplemental PropTxs - 5% Admin Fee	749,927	525,000	749,000	
8102 Data Request - Assessor	31,811	26,000	30,000	
Total Charges for Services	\$ 2,623,604	\$ 2,702,500	\$ 2,985,000	\$
Miscellaneous Revenues				
8753 Other Sales	\$ 7,593	\$ 5,500	\$ 7,000	\$
8764 Miscellaneous Revenues		500		
Total Miscellaneous Revenues	\$ 7,593	\$ 6,000	\$ 7,000	\$
Other Financing Sources				
8954 Operating Transfers In	\$ 30,000	\$ 30,000	\$ 30,000	\$
Total Other Financing Sources	\$ 30,000	\$ 30,000	\$ 30,000	\$
Total Revenue	\$ 2,661,197	\$ 2,738,500	\$ 3,022,000	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 23,846	\$ 23,385	\$ 23,385	\$
1002 Salaries and Wages	5,712,420	5,962,512	6,302,618	
1003 Extra Help	44,000	32,809	50,000	
1005 Overtime & Call Back	65,451	50,000	50,000	
1010 Cafeteria Plans (Non-PERS)	290,928	306,818	324,120	
1018 Taxable Meal Reimbursements	63	250	250	
1300 P.E.R.S.	1,249,157	1,369,922	1,522,599	
1301 F.I.C.A.	440,437	447,631	473,222	
1303 Other - Post Employment Benefits	322,597	329,232	428,197	
1304 Other - Post Emplmnt Charges (Up Front)	148,960			
1310 Employee Group Ins	981,932	1,046,032	1,214,572	
1315 Workers Comp Insurance	7,577	9,886	9,888	
1320 Retired Employee Grp Ins		494,513	466,023	
1325 401 (k) Employer Match	5,279	6,750	6,750	
Total Salaries & Benefits	\$ 9,292,647	\$ 10,079,740	\$ 10,871,624	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 139,858	\$ 134,000	\$ 130,000	\$
2052 Communication Services - Mobile Devices	1,638	1,500	1,200	
2140 Gen Liability Ins			26,222	
2271 Parts Installed	1,579	500	1,000	
2290 Maintenance - Equipment	10,224	6,200	6,200	
2292 Maintenance - Software	21,331	15,324	15,324	
2310 Employee Benefits Systems			107,386	
2415 Campus Services-PCGC		32,930	33,896	
2439 Membership/Dues	7,365	9,000	9,000	
2456 Misc Expense	385			
2481 PC Acquisition	8,389	15,000	15,000	
2511 Printing	36,306	37,893	36,000	
2523 Office Supplies & Exp	20,481	27,000	27,000	
2524 Postage	105,014	124,500	110,000	
2555 Prof/Spec Svcs - Purchased	144,730	150,000	300,000	
2556 Prof/Spec Svcs - County	36,828	31,500	20,856	
2568 MIS - Services			341,713	
2701 Publications & Legal Notices	2,074	2,900	4,000	
2709 Countywide System Charges	119,956	131,356	131,356	
2840 Special Dept Expense			15,000	
2844 Training	5,215	6,500	3,500	
2931 Travel & Transportation	6,019	5,400	5,400	
2933 Lodging	6,607	6,500	6,900	
2941 County Vehicle Mileage	55,720	48,000	59,116	
2964 Meals/Food Purchases	2,246	2,500	3,000	
Total Services & Supplies	\$ 731,965	\$ 788,503	\$ 1,409,069	\$

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

Detail by Revenue Category and Expenditure Object	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
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Other Charges				
3551 Transfer Out A-87 Costs	\$	\$ 1,301,394	\$ 689,287	\$
Total Other Charges	\$	\$ 1,301,394	\$ 689,287	\$
Capital Assets				
4451 Equipment	\$ 13,169	\$	\$	\$
Total Capital Assets	\$ 13,169	\$	\$	\$
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$	\$ 85,520	\$	\$
5404 I/T-OUT Maintenance - Services	79,546	128,926	191,444	
5405 I/T-OUT Maintenance - Bldgs & Imprv	6,991	17,000	17,000	
5406 I/T-OUT Maintenance - Janitorial			8,811	
5552 I/T-OUT MIS Services	279,575	267,713		
5556 I/T-OUT Professional Services	12,710	20,000	20,000	
5965 I/T-OUT Utilities	7,224	97,310	114,674	
Total Intrafund Transfers Out	\$ 386,046	\$ 616,469	\$ 351,929	\$
Total Expenditures / Appropriations	\$ 10,423,827	\$ 12,786,106	\$ 13,321,909	\$
Net Cost	\$ 7,762,630	\$ 10,047,606	\$ 10,299,909	\$