

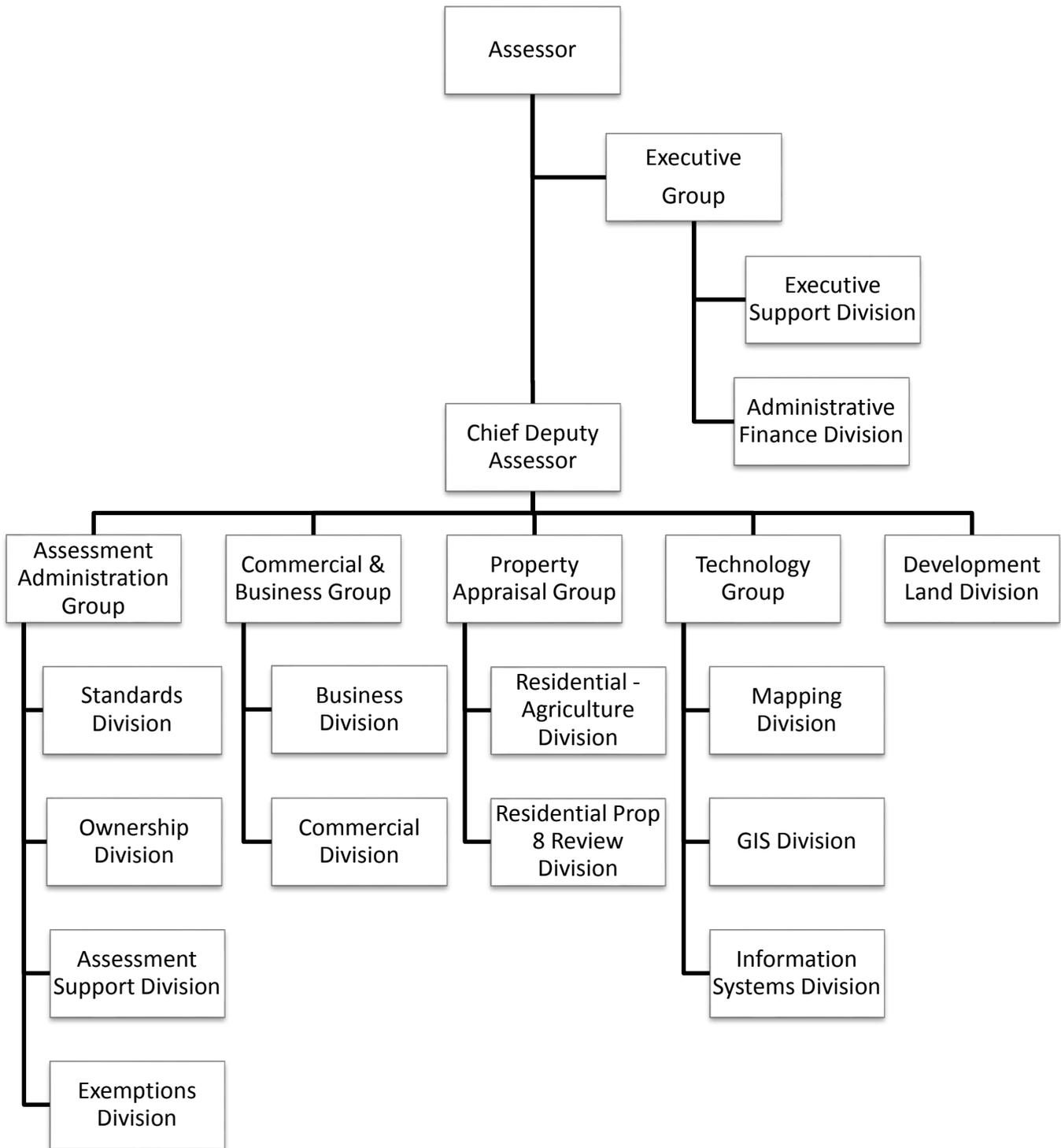
ASSESSOR APPROPRIATION SUMMARY Fiscal Year 2016-17						
ADMINISTERED BY:		ASSESSOR				
Appropriations	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17		YOY % Change
	Actuals	Est / Actual	Requested Budget	Recommended Budget	PBB %	
GENERAL FUND						
Mapping and GIS			\$ 950,412	\$ 957,573	7%	
Assessment			\$ 3,258,554	\$ 3,283,107	24%	
Appraisal			\$ 9,371,792	\$ 9,438,928	69%	
Assessor	\$ 12,932,860	\$ 13,253,790	\$ 13,580,758	\$ 13,679,608	100%	3.2%
TOTAL ALL FUNDS	\$ 12,932,860	\$ 13,253,790	\$ 13,580,758	\$ 13,679,608		3.2%
FUNDED POSITIONS						
Assessor	76	77	77	77		0%
TOTAL FUNDED POSITIONS	76	77	77	77		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 Assessor:

- Maintains assessment parcel maps and ownership information for property tax purposes.
- Develops 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.

ASSESSOR



10370 – ASSESSOR
Administration and Financial System

Purpose: Identify and maintain assessor’s parcel maps and GIS base map layers for all property within the county. 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. Administer property tax exemptions and exclusions as mandated by the state. Provide property information to local government, property owners, and the business community.

FY 2016-17 Highlights: The Assessor’s Office administers the property tax assessment program for 176,960 assessor’s parcels, resulting in an annual assessment roll of over \$63.4 billion. Office workload is still affected by over 31,000 properties that require annual market review and adjustment as the real estate market recovers. Given the complexity of the property tax system, responding to public service inquires is an important role. The Assessor’s website continues to provide more information every year with 166,772 visitors in 2015, up 13% from the previous year.

The Assessor’s staff is comprised of 77 funded positions, with over half of the staff eligible to retire over the next four years. Given the risk associated with the loss of institutional knowledge and business continuity, an emphasis on process documentation, training, staff rotation, and seeking solutions through technology will continue in FY 2016-17.

Major Budget Adjustment(s):

- None.

PBB PROGRAMS - ASSESSOR

Mapping / GIS (Geographic Information System) - Establish and maintain a set of maps for every parcel of property in the county for assessment purposes. These parcel maps serve as the basis for the assessment of all real property in Placer County and are continuously updated to reflect new subdivisions and surveys. Parcel maps show the assessor’s parcel numbers, recorded dimensions, acreage, street widths, parcel and lot boundaries, adjoining parcels and recorded map information. Maintain Placer County’s GIS base map, ensuring that new parcels are added countywide and made available to the public and jurisdictions within the county.

Program Attributes: 2,395 new assessor’s parcels were drawn in AutoCad last year. 2195 assessor’s parcels were updated on the GIS base map. GIS line-work was shared with surrounding cities through cooperative agreements to increase the accuracy and efficiency of GIS information available throughout Placer County. Seventy Subdivision Tax Estimates were prepared as part of the Tax Certification process for a new development. Accurate and timely responses were provided to over 800 public contacts through phone, lobby, and email.

Program Cost: \$957,573

Assessment - Review legal documents transferring property ownership and building permits issued throughout the county to determine whether a Proposition 13 re-appraisable event has occurred. Apply all legal property tax exemptions and exclusions, reducing the tax liability on every property that qualifies. Develop and maintain the supplemental and annual assessment rolls.

Program Attributes: Over 26,200 documents transferring ownership of property were reviewed to determine whether the transaction created a re-appraisable event. Documentation for 47 Legal Entity Ownership Program (LEOP) events was researched. The LEOP Program is a state mandated program created to identify and re-appraise complex transfers involving legal entities who do not typically file documents at the local level indicating a change in ownership. 7,638 building permits from 7 jurisdictions

were evaluated to identify new construction events that would require an appraisal pursuant to Proposition 13. 1,370 property tax exemptions were applied; many related to welfare or religious properties that provide public benefit. 76,582 homeowner's exemptions were also administered. The public had over 10,050 inquiries related to property tax assessment that were answered through the Assessment Program.

Program Cost: \$3,283,107

Appraisal - Appraise single and multi-family residential, rural, and commercial/industrial real property in Placer County for the purposes of property tax assessment. Appraise all taxable business personal property located within the county including machinery, equipment, fixtures, boats and aircraft. Perform mandatory audits of business property accounts within the county. Prepare and present Assessment Appeal Board cases.

Program Attributes: The Appraisal Program valued 8,445 assessable real property transfers, 10,508 new construction events pursuant to Proposition 13. Appraisal staff also reviewed and adjusted values on 31,000 properties that still require annual review pursuant to Proposition 8. The Business Property division completed valuations for 10,845 unsecured businesses, boats, and airplanes. Auditor Appraisers completed 74 mandatory audits of business property and equipment. The Appraisal Program resolved 1,089 assessment appeals; almost half of these were commercial/industrial and business appeals with high levels of complexity and assessment roll dollars at risk. Appraisers and technical staff answered over 7,700 inquiries on property values via phone, lobby and email correspondence.

Program Cost: \$9,438,928

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	\$ 1,246,842	\$ 1,300,000	\$ 1,450,000	\$
8096 SB2557-Tax Admin Fee-Cities	706,390	850,000	850,000	
8100 Assessment/Tax Collection Fees	14,393	56,000	56,000	
8101 Supplemental PropTxs - 5% Admin Fee	762,281	749,000	749,000	
8102 Data Request - Assessor	31,455	30,000	30,000	
Total Charges for Services	\$ 2,761,361	\$ 2,985,000	\$ 3,135,000	\$
Miscellaneous Revenues				
8753 Other Sales	\$ 6,038	\$ 7,000	\$ 7,000	\$
8764 Miscellaneous Revenues	115			
Total Miscellaneous Revenues	\$ 6,153	\$ 7,000	\$ 7,000	\$
Other Financing Sources				
8954 Operating Transfers In	\$	\$ 30,000	\$	\$
Total Other Financing Sources	\$	\$ 30,000	\$	\$
Total Revenue	\$ 2,767,514	\$ 3,022,000	\$ 3,142,000	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 28,233	\$ 23,385	\$ 23,385	\$
1002 Salaries and Wages	5,909,294	6,302,618	6,492,234	
1003 Extra Help	57,665	50,000	50,000	
1005 Overtime & Call Back	43,426	50,000	50,000	
1010 Cafeteria Plans (Non-PERS)	303,139	324,120	334,362	
1011 Salary Savings			(68,817)	
1018 Taxable Meal Reimbursements	339	250	251	
1300 P.E.R.S.	1,350,177	1,522,599	1,677,491	
1301 F.I.C.A.	457,634	473,222	484,675	
1303 Other Postemployment Benefits (OPEB)	303,463	428,197	415,030	
1304 Other Postemployment Charges (Up Front)	111,720			
1310 Employee Group Ins	1,022,696	1,160,142	1,165,116	
1315 Workers Comp Insurance	13,387	9,888	17,959	
1320 Retired Employee Grp Ins	397,247	452,334	453,383	
1325 401 (k) Employer Match	5,136	6,750	6,751	
Total Salaries & Benefits	\$ 10,003,556	\$ 10,803,505	\$ 11,101,820	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 195,103	\$ 130,000	\$ 180,000	\$
2052 Communication Services - Mobile Devices	1,147	1,200	2,800	
2140 Gen Liability Ins		26,222	29,802	
2271 Parts Installed	769	1,000	1,000	
2290 Maintenance - Equipment	5,470	6,200	8,200	
2292 Maintenance - Software	14,588	15,324	15,325	
2310 Employee Benefits Systems		107,386	108,175	
2404 Maintenance Services			96,000	
2406 Maintenance - Janitorial			66,445	
2415 Campus Services-PCGC	30,365	33,896	44,072	
2439 Membership/Dues	6,377	9,000	10,000	
2481 PC Acquisition	16,567	15,000	30,000	
2511 Printing	41,611	36,000	40,708	
2523 Office Supplies & Exp	27,719	27,000	27,000	
2524 Postage	102,589	110,000	110,372	
2528 Services	420			
2555 Prof/Spec Svcs - Purchased	283,326	300,000	300,000	
2556 Prof/Spec Svcs - County	17,259	20,856	17,948	
2559 County Litter Program	98			
2568 MIS - Services		341,713	369,510	
2570 Media / Video Services	4,534			
2701 Publications & Legal Notices	3,609	4,000	6,000	
2709 Countywide System Charges	131,356	131,356	164,567	
2838 Special Dept Expense-1099 Reportable	42			
2840 Special Dept Expense	9,235	15,000	15,000	

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2844 Training	2,242	3,500	7,500	
2931 Travel & Transportation	3,851	5,400	5,400	
2933 Lodging	7,495	6,900	9,900	
2941 County Vehicle Mileage	55,508	59,116	59,116	
2964 Meals/Food Purchases	2,755	3,000	4,000	
2965 Utilities			108,875	
Total Services & Supplies	\$ 964,035	\$ 1,409,069	\$ 1,837,715	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 1,301,371	\$ 689,287	\$ 703,073	\$
Total Other Charges	\$ 1,301,371	\$ 689,287	\$ 703,073	\$
Capital Assets				
4451 Equipment	\$ 9,631	\$	\$	\$
Total Capital Assets	\$ 9,631	\$	\$	\$
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 91,018	\$	\$	\$
5404 I/T-OUT Maintenance - Services	153,327	191,444		
5405 I/T-OUT Maintenance - Bldgs & Imprv	25,479	17,000	17,000	
5406 I/T-OUT Maintenance - Janitorial		8,811		
5552 I/T-OUT MIS Services	288,754			
5556 I/T-OUT Professional Services	12,838	20,000	20,000	
5965 I/T-OUT Utilities	82,851	114,674		
Total Intrafund Transfers Out	\$ 654,267	\$ 351,929	\$ 37,000	\$
Total Expenditures / Appropriations	\$ 12,932,860	\$ 13,253,790	\$ 13,679,608	\$
Net Cost	\$ 10,165,346	\$ 10,231,790	\$ 10,537,608	\$