

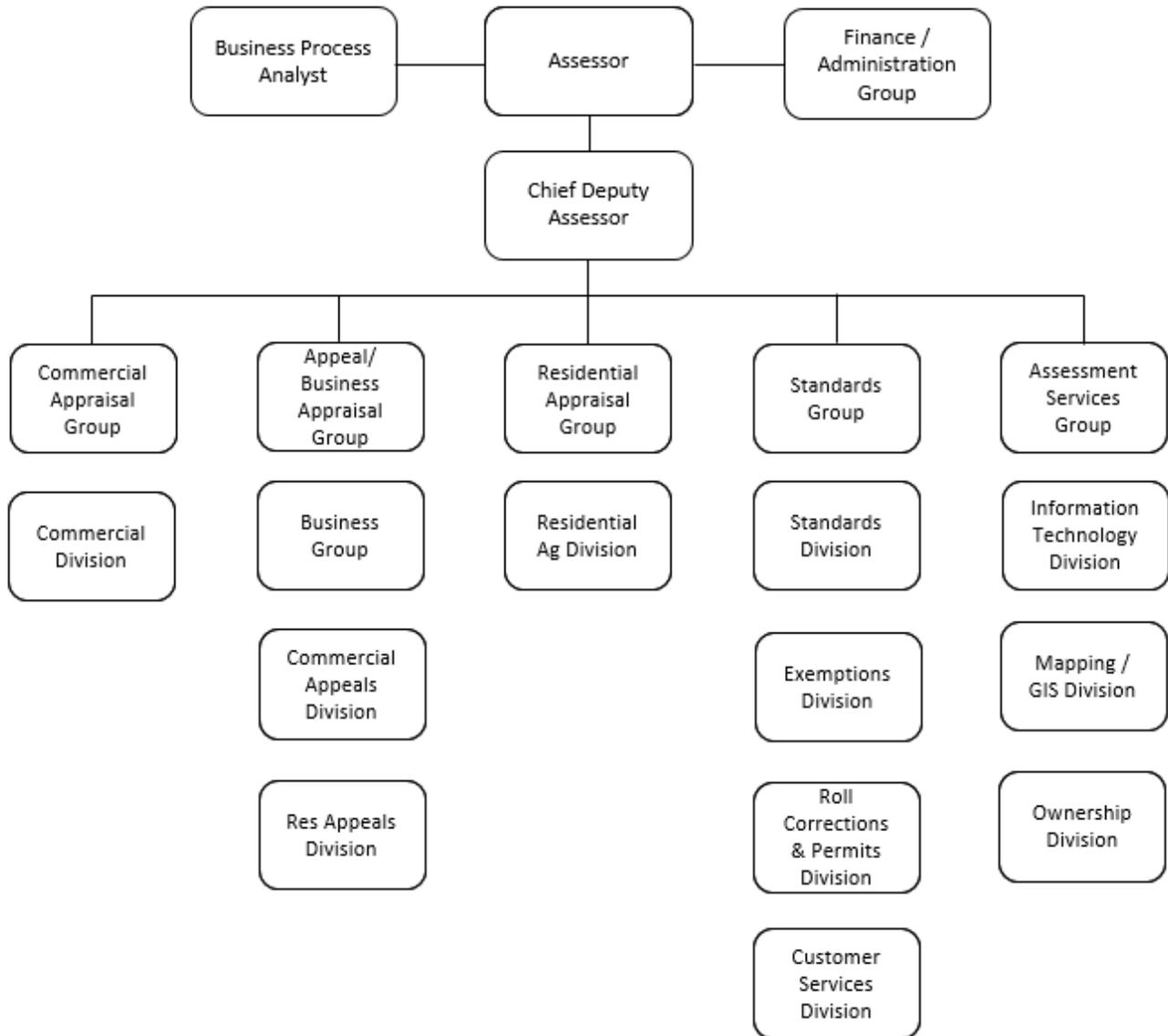
Mission Statement

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.

<b>Assessor COST CENTER SUMMARY Fiscal Year 2019-20</b>					
<b>Cost Center</b>	<b>FY 2017-18 Actuals</b>	<b>FY 2018-19 Actuals</b>	<b>FY 19-20 Proposed Budget</b>	<b>FY 19-20 Final Budget</b>	<b>YOY % Change</b>
<b>General Fund</b> Assessor	\$ 12,997,631	\$ 13,555,015	\$ 14,657,948	\$ 14,749,610	8.81%
<b>Funded Positions</b> Assessor	77	77	79	79	
<b>Total Funded Positions</b>	<b>77</b>	<b>77</b>	<b>79</b>	<b>79</b>	<b>3%</b>
<b>Total Allocated Positions</b>	<b>85</b>	<b>85</b>	<b>87</b>	<b>87</b>	<b>2.35%</b>

# Assessor



Assessor – Cost Center 03001

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.

Major Budget Adjustments and Initiatives:

- Increase in Salaries and Benefits of \$325,133 for the addition of one new Senior Appraiser and one new Supervising Appraiser.

Program Title	Program Description	Program Cost
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.	\$2,574,104
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.	\$2,693,531
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. Attend all Assessment Appeal Board hearings.	\$3,102,509

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2019 - 20**

**Budget Unit:** General Fund  
**Function:** Reporting General Function  
**Cost Center:** CC03001 Assessor

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Assessment and Tax Collection Fees		\$2,510,040	\$2,367,818	\$2,367,818
Supplemental Property Taxes - 5% Admin Fee		\$1,336,906	\$808,703	\$808,703
Penalties and Costs on Delinquent Taxes		\$809		
Miscellaneous		\$3,132	\$7,000	\$7,000
Other Taxes		(\$163,145)		
<b>Total Revenue</b>		<b>\$3,687,742</b>	<b>\$3,183,521</b>	<b>\$3,183,521</b>
<b>Expenditures / Appropriations</b>				
Communication Services Expense		\$127,250	\$129,769	\$131,276
Employee Group Insurance		\$1,036,514	\$1,205,725	\$1,272,391
Retired Employee Group Insurance		\$414,710		
Maintenance - Janitorial		\$74,972	\$75,379	\$76,795
Insurance		\$46,706	\$54,282	\$54,282
Transfer Out A-87 Costs		\$472,276	\$626,459	\$626,459
Intra Fund Services		\$10,556		
Maintenance		\$87,209	\$44,500	\$44,500
Campus Services - PCGC		\$37,052	\$40,544	\$34,325
Parts		\$515	(\$1,000)	(\$1,000)
Professional / Membership Dues		\$15,356	\$15,000	\$15,000
Services and Supplies		\$1,692		
Misc Expense		\$699		
Postage		\$64,220	\$114,118	\$114,118
Other Supplies		\$22,133	\$49,057	\$49,057
Procurement Card Purchase / Clearing Account		\$354		
Printing		\$55,185	\$52,500	\$52,500
Professional and Special Services - General		\$70,338	\$300,000	\$300,000
Professional and Special Services - Technical, Engineering and Environmental		\$124,588	\$120,461	\$122,827
Professional and Special Services - County		\$5,537	\$19,445	\$19,445
Professional and Special Services - Information Technology		\$535,934	\$713,771	\$721,060

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**Cost Center:** CC03001 Assessor

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1	2	3	4	5
Other Postemployment Benefits (OPEB)		\$396,710	\$539,175	\$539,175
401 (k) Employer Match		\$5,253	\$7,500	\$7,500
Payroll Tax		\$507,467	\$503,031	\$503,865
Retirement		\$1,897,782	\$2,300,262	\$2,303,543
Sick Leave Payoff		\$5		
Cafeteria Plans (Non-PERS)		\$334,040	\$392,858	\$393,512
Overtime and Call Back		\$57,893	\$70,000	\$70,000
Salaries and Wages		\$6,639,753	\$7,336,631	\$7,347,536
Salary Savings			(\$478,908)	(\$478,908)
Employee Paid Sick Leave		\$54,576		
Extra Help		\$64,442	\$50,000	\$50,000
Employee Benefits Systems		\$117,334	\$96,370	\$96,370
Advertising		(\$333)	\$6,000	\$6,000
Special Department Expense		\$45,802	\$21,000	\$21,000
PC Acquisition		\$30,961	\$30,000	\$30,000
Small Equipment		\$1,300		
Transportation and Travel		\$73,552	\$92,757	\$97,225
Utilities		\$96,092	\$99,864	\$98,308
Workers Comp Insurance		\$28,592	\$31,398	\$31,449
<b>Total Expenditures / Appropriations</b>		<b>\$13,555,015</b>	<b>\$14,657,948</b>	<b>\$14,749,610</b>
<b>Total</b>		<b>(\$9,867,273)</b>	<b>(\$11,474,427)</b>	<b>(\$11,566,089)</b>