

Mission Statement

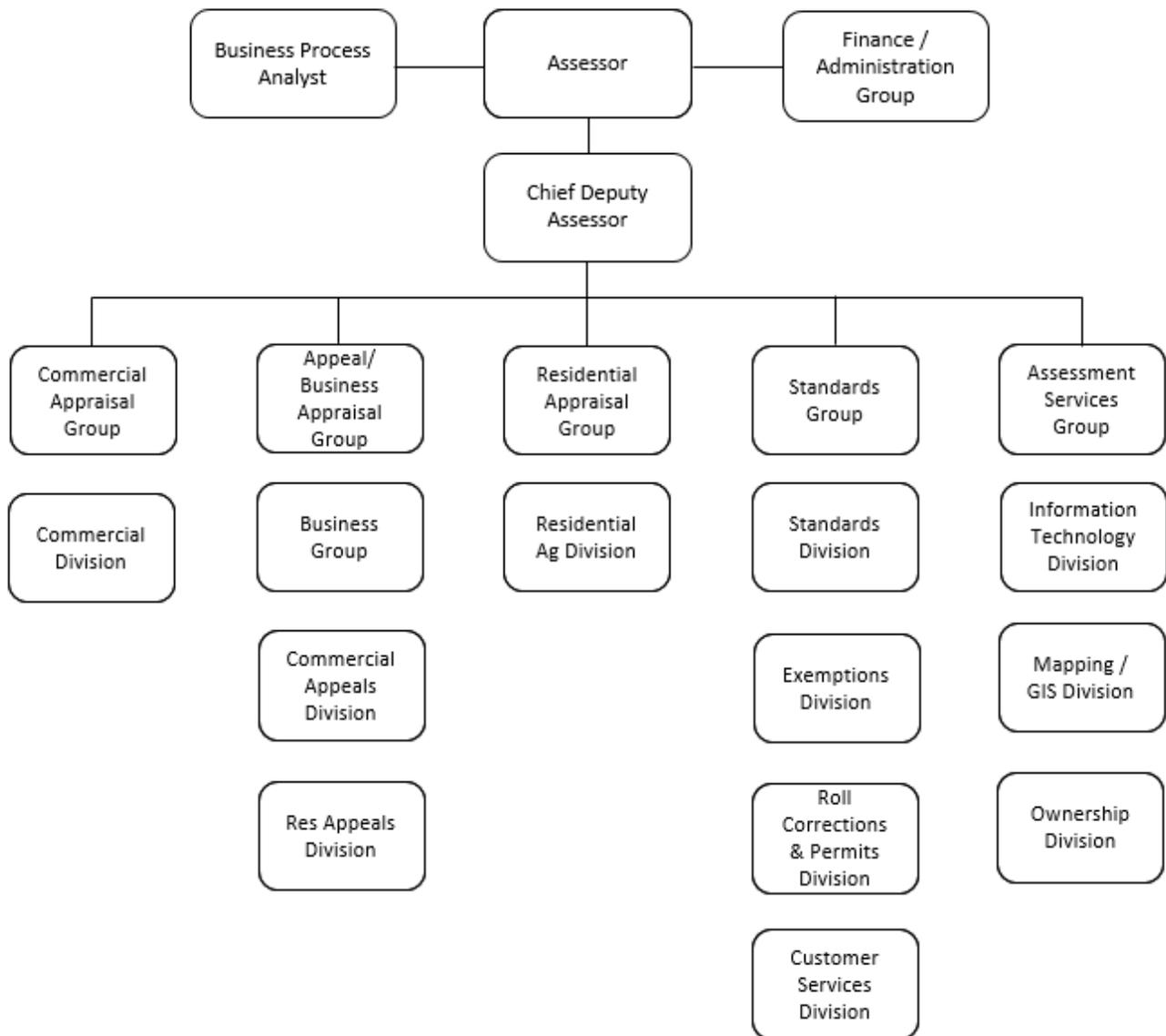
The Assessor's Office is responsible for administering the County property tax assessment program. Revenues from property tax assessments benefit the public by funding public schools and services provided by the County, cities, and special districts. The Assessor:

- 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 COST CENTER SUMMARY Fiscal Year 2020-21					
Cost Center	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 19-20 Final Budget	FY 20-21 Final Budget	YOY % Change
General Fund Assessor	\$ 12,997,631	\$ 13,555,015	\$ 14,749,610	\$ 15,758,445	6.84%

Funded Positions Assessor	77	77	79	79	
Total Funded Positions	77	77	79	79	0.00%
Total Allocated Positions	85	85	87	79	-9.20%

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 Assessment and Tax Collection Fees revenue of \$267,682 for projected roll increases.
- Increase in Supplemental Property Taxes revenue of \$556,297 for projected roll increases.

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.	\$947,324
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.	\$3,273,063
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.	\$7,666,124
Administration	Administration and operations of the Assessor's office. Functions include executive leadership, strategic planning, personnel administration, budget development and monitoring, payroll processing, staff training and development, administration of safety programs, purchasing, account payable and receivable.	\$2,494,106
Technology	Information Technology staff supports the hardware and software which is integral for the operations of the Assessor's office. Liaisons with property tax administration program vendor and County IT. Develops internal programs to streamline assessment processes.	\$1,076,532
Overhead	General operating expenditures not directly attributed to a program or service.	\$301,296

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2020 - 21

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

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 -21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
Revenue				
Assessment and Tax Collection Fees	\$2,510,040	\$2,367,818	\$2,635,500	\$2,635,500
Supplemental Property Taxes - 5% Admin Fee	\$1,336,906	\$808,703	\$1,365,000	\$1,365,000
Penalties and Costs on Delinquent Taxes	\$809		\$1,000	\$1,000
Miscellaneous	\$3,132	\$7,000	\$7,000	\$7,000
Other Taxes	(\$163,145)		\$163,000	\$163,000
Total Revenue	\$3,687,742	\$3,183,521	\$4,171,500	\$4,171,500
Expenditures / Appropriations				
Communication Services Expense	\$127,250	\$131,276	\$11,894	\$11,894
Employee Group Insurance	\$1,036,514	\$1,272,391	\$1,240,890	\$1,240,890
Retired Employee Group Insurance	\$414,710			
Maintenance - Janitorial	\$74,972	\$76,795		
Insurance	\$46,706	\$54,282	\$48,090	\$48,090
Transfer Out A-87 Costs	\$472,276	\$626,459	\$731,370	\$731,370
Intra Fund Services	\$10,556		\$10,000	\$10,000
Parts	\$515	(\$1,000)		
Maintenance	\$87,209	\$44,500	\$90,000	\$90,000
Campus Services - PCGC	\$37,052	\$34,325		
Professional / Membership Dues	\$15,356	\$15,000	\$20,000	\$20,000
Services and Supplies	\$1,692			
Misc Expense	\$699			
Printing	\$55,185	\$52,500	\$63,000	\$63,000
Other Supplies	\$22,133	\$49,057	\$49,057	\$49,057
Postage	\$64,220	\$114,118	\$127,056	\$127,056
Procurement Card Purchase / Clearing Account	\$354			
Professional and Special Services - General	\$70,338	\$300,000	\$300,000	\$300,000
Professional and Special Services - Technical, Engineering and Environmental	\$124,588	\$122,827	\$266,892	\$266,892
Professional and Special Services - County	\$5,537	\$19,445	\$45,666	\$45,666
Professional and Special Services - Information Technology	\$535,934	\$721,060	\$1,006,164	\$1,006,164
Retirement	\$1,897,782	\$2,303,543	\$2,475,109	\$2,475,109
Payroll Tax	\$507,467	\$503,865	\$568,890	\$568,890

Other Postemployment Benefits (OPEB)	\$396,710	\$539,175	\$539,176	\$539,176
401 (k) Employer Match	\$5,253	\$7,500	\$6,752	\$6,752
Salaries and Wages	\$6,639,753	\$7,347,536	\$7,651,916	\$7,651,916
Salary Savings		(\$478,908)	(\$515,796)	(\$515,796)
Employee Paid Sick Leave	\$54,576		\$100,000	\$100,000
Extra Help	\$64,442	\$50,000	\$30,000	\$30,000
Overtime and Call Back	\$57,893	\$70,000	\$65,000	\$65,000
Sick Leave Payoff	\$5			
Cafeteria Plans (Non-PERS)	\$334,040	\$393,512	\$406,813	\$406,813
Employee Benefits Systems	\$117,334	\$96,370	\$97,626	\$97,626
PC Acquisition	\$30,961	\$30,000	\$30,000	\$30,000
Small Equipment	\$1,300			
Advertising	(\$333)	\$6,000	\$6,000	\$6,000
Special Department Expense	\$45,802	\$21,000	\$50,000	\$50,000
Transportation and Travel	\$73,552	\$97,225	\$97,112	\$97,112
Utilities	\$96,092	\$98,308	\$100,910	\$100,910
Workers Comp Insurance	\$28,592	\$31,449	\$38,858	\$38,858
Total Expenditures / Appropriations	\$13,555,015	\$14,749,610	\$15,758,445	\$15,758,445
Total	(\$9,867,273)	(\$11,566,089)	(\$11,586,945)	(\$11,586,945)