

Mission Statement

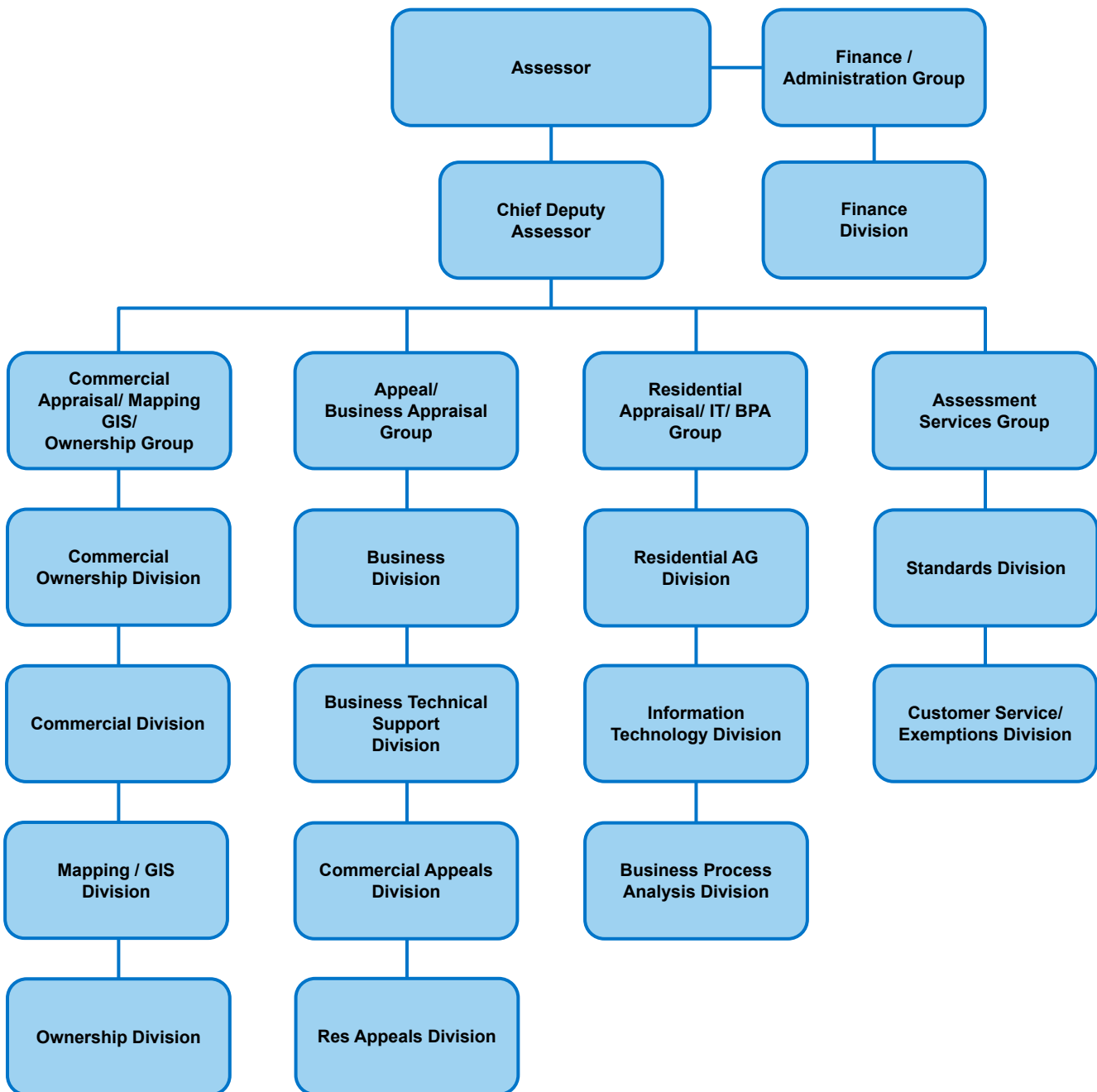
The Assessor’s Office is responsible for administering the County property tax assessment program. Revenues from property tax assessments benefit the public by funding public schools and services provided by the County, cities, and special districts. The Assessor:

- 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 2021-22**

Cost Center	FY 2019-20 Actuals	FY 2020-21 Adopted Budget	FY 2021-22 Recommended Budget	FY 2021-22 Adopted Budget	YOY % Change
General Fund					
Assessor	\$ 14,659,441	\$ 15,758,445	\$ 15,960,574	\$ 15,960,574	1.28%
Funded Position					
Assessor	79	79	79	79	
Total Funded Positions	79	79	79	79	0%
Total Allocated Positions	87	79	79	79	0.00%

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:

- None.

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.	\$ 745,977
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.	\$ 2,983,904
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.	\$ 8,653,319
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.	\$ 2,383,813
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.	\$ 1,193,561

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2021-22

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

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
Revenue				
Assessment and Tax Collection Fees	2,551,645	2,635,500	2,738,000	2,738,000
Supplemental Property Taxes - 5% Admin Fee	1,129,016	1,365,000	1,365,000	1,365,000
Penalties and Costs on Delinquent Taxes	-	1,000	1,000	1,000
Miscellaneous	16,738	7,000	7,000	7,000
Other Taxes	-	163,000	163,000	163,000
Total Revenue	\$ 3,697,400	\$ 4,171,500	\$ 4,274,000	\$ 4,274,000
Expenditures / Appropriations				
Communication Services Expense	136,633	11,894	11,894	11,894
Employee Group Insurance	1,103,006	1,240,890	1,243,443	1,243,443
Maintenance - Janitorial	77,007	-	-	-
Insurance	49,294	48,090	48,001	48,001
Transfer Out A-87 Costs	626,459	731,370	776,745	776,745
Intra Fund Services	10,643	10,000	10,000	10,000
Maintenance	69,511	90,000	90,000	90,000
Maintenance - Building	-	-	233,889	233,889
Campus Services - PCGC	34,325	-	-	-
Parts	376	-	-	-
Professional / Membership Dues	7,969	20,000	10,000	10,000
Misc Expense	2,546	-	-	-
Postage	103,589	127,056	105,002	105,002
Other Supplies	24,300	49,057	34,999	34,999
Printing	43,422	63,000	60,327	60,327
Professional and Special Services - General	65,507	300,000	300,000	300,000
Professional and Special Services - Technical, Engineering and Environmental	125,068	266,892	75,000	75,000
Professional and Special Services - County	5,069	45,666	4,246	4,246
Professional and Special Services - Information Technology	750,178	1,006,164	973,641	973,641
Other Postemployment Benefits (OPEB)	541,890	539,176	338,911	338,911
401 (k) Employer Match	6,160	6,752	7,500	7,500
Payroll Tax	548,105	568,890	576,496	576,496
Retirement	2,199,892	2,475,109	2,850,599	2,850,599
Cafeteria Plans (Non-PERS)	366,142	406,813	408,580	408,580
Overtime and Call Back	94,458	65,000	65,000	65,000
Salaries and Wages	7,120,210	7,651,916	7,701,369	7,701,369
Salary Savings	-	(515,796)	(526,725)	(526,725)
Employee Paid Sick Leave	93,788	100,000	100,000	100,000
Extra Help	20,105	30,000	25,000	25,000
Employee Benefits Systems	96,371	97,626	97,578	97,578

Continued

Detail by Revenue Category and Expenditure Object	2019-20	2020-21	2021-22	2021-22
	Actuals	Adopted Budget	Recommended Budget	Adopted Budget
1	2	3	4	5
Advertising	980	6,000	6,000	6,000
Special Department Expense	18,139	50,000	50,000	50,000
PC Acquisition	126,556	30,000	48,600	48,600
Transportation and Travel	61,764	97,112	98,879	98,879
Utilities	98,580	100,910	84,997	84,997
Workers Comp Insurance	31,402	38,858	50,603	50,603
Total Expenditures / Appropriations	\$ 14,659,441	\$ 15,758,445	\$ 15,960,574	\$ 15,960,574
Total	\$ (10,962,041)	\$ (11,586,945)	\$ (11,686,574)	\$ (11,686,574)