

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:

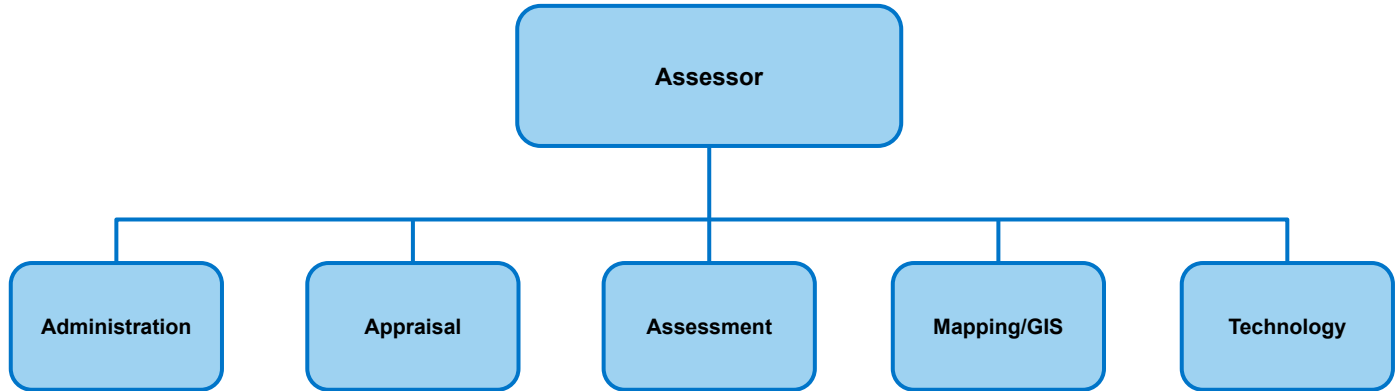
- Maintains assessment parcel maps and ownership information for property tax purposes.
- Develops core layers of the GIS base map used for emergency response and other public notifications.
- Appraises real and personal property for property tax assessments.
- Administers an exemption program for properties 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 2022-23

Cost Center	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2022-23 Recommended Budget	FY 2022-23 Adopted Budget	YOY % Change
General Fund					
Assessor	\$ 15,132,372	\$ 15,960,574	\$ 16,601,474	\$ 16,601,474	4.02%
Funded Position					
Assessor	79	79	83	83	
Total Funded Positions	79	79	83	83	5.06%
Total Allocated Positions	79	79	83	83	5.06%

Assessor

Matt Maynard, 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 \$542,274, largely due to the addition of two allocated positions.
- Increase in Intangible Assets of \$151,500 for Just Appraised software.

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.	\$ 623,778
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.	\$ 3,603,254
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.	\$ 9,091,771
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.	\$ 1,721,480
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.	\$ 1,407,854

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC03001 Assessor

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Other Taxes	-	163,000	-	-
Penalties and Costs on Delinquent Taxes	-	1,000	-	-
Assessment and Tax Collection Fees	2,812,612	2,738,000	2,979,000	2,979,000
Supplemental Property Taxes - 5% Admin Fee	1,220,816	1,365,000	1,220,000	1,220,000
Miscellaneous	10,486	7,000	7,000	7,000
Total Revenue	\$ 4,043,914	\$ 4,274,000	\$ 4,206,000	\$ 4,206,000
Expenditures / Appropriations				
Salaries and Wages	7,269,795	7,701,369	8,027,995	8,027,995
Salary Savings	-	(526,725)	(517,037)	(517,037)
Employee Paid Sick Leave	53,435	100,000	60,000	60,000
Extra Help	59,317	25,000	30,000	30,000
Overtime and Call Back	78,112	65,000	70,000	70,000
Cafeteria Plans (Non-PERS)	366,239	408,580	420,172	420,172
Retirement	2,336,326	2,850,599	3,078,656	3,078,656
Payroll Tax	552,690	576,496	602,780	602,780
Other Postemployment Benefits (OPEB)	480,034	338,911	254,561	254,561
401 (k) Employer Match	7,710	7,500	8,251	8,251
Employee Group Insurance	1,167,724	1,243,443	1,276,528	1,276,528
Workers Comp Insurance	36,545	50,603	71,144	71,144
Communication Services Expense	15,365	11,894	20,000	20,000
Insurance	48,088	48,001	49,715	49,715
Parts	352	-	-	-
Maintenance	41,853	90,000	45,000	45,000
Maintenance - Building	191,893	233,889	257,222	257,222
Professional / Membership Dues	4,221	10,000	6,000	6,000
Misc Expense	10	-	-	-
Printing	61,318	60,327	60,999	60,999
Other Supplies	32,958	34,999	20,000	20,000
Postage	108,908	105,002	115,002	115,002
Professional and Special Services - General	11,758	300,000	219,000	219,000
Professional and Special Services - Technical, Engineering and Environmental	-	75,000	-	-
Professional and Special Services - County	4,202	4,246	4,995	4,995
Professional and Special Services - Information Technology	1,108,069	973,641	1,099,998	1,099,998
Employee Benefits Systems	79,922	97,578	97,171	97,171
PC Acquisition	98,533	48,600	80,000	80,000
Advertising	-	6,000	498	498
Special Department Expense	2,339	50,000	8,047	8,047
Training / Education	1,620	-	2,485	2,485
Transportation and Travel	49,330	98,879	107,999	107,999

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Utilities	95,910	84,997	83,808	83,808
Transfer Out A-87 Costs	731,370	776,745	778,984	778,984
Intangible Assets	-	-	151,500	151,500
Intra Fund Services	-	10,000	10,001	10,001
Intrafund Transfers / Services Out	36,425	-	-	-
Total Expenditures / Appropriations	\$ 15,132,372	\$ 15,960,574	\$ 16,601,474	\$ 16,601,474
Total	\$ (11,088,458)	\$ (11,686,574)	\$ (12,395,474)	\$ (12,395,474)