

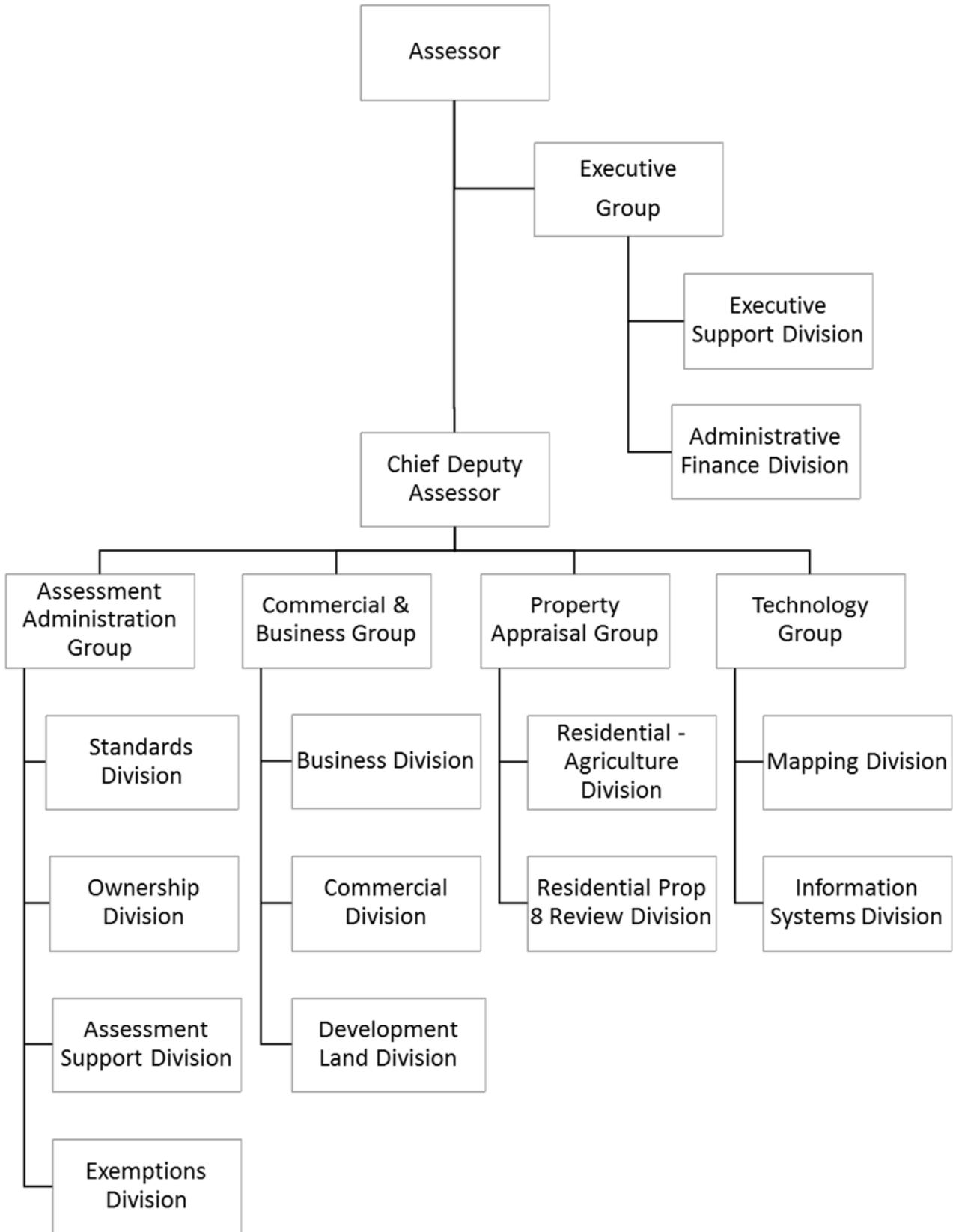
<b>ASSESSOR APPROPRIATION SUMMARY Fiscal Year 2018-19</b>					
<b>ADMINISTERED BY:</b> ASSESSOR					
Appropriations	FY 2016-17 Actuals	FY 2017-18 Est / Actual	FY 2018-19 Proposed Budget	FY 2018-19 Final Budget	YOY % Change
<b>GENERAL FUND</b>					
Appraisal	8,566,044	5,000,473	7,624,682	7,627,339	
Assessment	908,699	890,910	3,084,451	3,088,639	
Assessor Admin/Overhead	2,439,267	6,662,386	1,138,643	1,143,036	
Assessor Administration			1,236,244	1,235,941	
Mapping and GIS	1,009,290	443,862	1,049,265	1,053,683	
<b>10370 Assessor</b>	<b>12,923,300</b>	<b>12,997,631</b>	<b>14,133,285</b>	<b>14,148,638</b>	<b>8.86%</b>
<b>TOTAL ALL FUNDS</b>	<b>12,923,300</b>	<b>12,997,631</b>	<b>14,133,285</b>	<b>14,148,638</b>	<b>8.86%</b>

FUNDED POSITIONS					
100-10370 Assessor	77	77	77	77	
<b>TOTAL FUNDED POSITIONS</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>0.00%</b>
<b>TOTAL ALLOCATED POSITIONS</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>0.00%</b>

**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.



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 2018-19 Highlights:** The Assessor’s Office administers the property tax assessment program for 179,229 assessor’s parcels, resulting in an annual assessment roll of over \$70.6 billion. Office workload is still affected by over 27,000 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 238,123 visitors in 2017, up 21% from the previous year.

The Assessor’s staff is comprised of 77 funded positions, with almost 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 2018-19.

**Proposed Budget Major Adjustment(s):**

- Increase in Salaries and Benefits of \$30,116 due to position changes.

**Final Budget Major 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:** 3,308 new assessor’s parcels were drawn in AutoCad last year. 2,681 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. 48 Subdivision Tax Estimates were prepared as part of the Tax Certification process for a new development. Accurate and timely responses were provided to over 1,000 public contacts through phone, lobby, and email.

**Program Cost: \$1,053,683**

**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 31,100 documents transferring ownership of property were reviewed to determine whether the transaction created a re-appraisable event. Documentation for 16 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. 6,840 building permits from 7 jurisdictions were evaluated to identify new construction events that would require an appraisal pursuant to Proposition 13. 1,539 property tax exemptions were applied; many related to welfare or religious properties that provide public benefit. 77,226 Homeowner's exemptions were also administered. The public had over 16,000 inquiries related to property tax assessment that were answered through the Assessment Program.

**Program Cost: \$3,088,639**

**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 8,273 assessable real property transfers, 9,283 new construction events pursuant to Proposition 13. Appraisal staff also reviewed and adjusted values on 27,000 properties that still require annual review pursuant to Proposition 8. The Business Property division completed valuations for 9,099 unsecured businesses, boats, and airplanes. Auditor Appraisers completed 72 mandatory audits of business property and equipment. The Appraisal Program resolved 978 assessment appeals; 610 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 9,000 inquiries on property values via phone, lobby and email correspondence.

**Program Cost: \$7,627,339**

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Fines, Forfeits &amp; Penalties</b>				
6863 Penalties & Costs-Delinquent Taxes	\$	\$ 2,024	\$	\$
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$</b>	<b>\$ 2,024</b>	<b>\$</b>	<b>\$</b>
<b>Charges for Services</b>				
8095 SB2557-Tax Admin Fee-Districts	\$ 1,475,270	\$ 1,382,948	\$ 1,371,724	\$ 1,371,724
8096 SB2557-Tax Admin Fee-Cities	819,338	770,420	884,340	884,340
8100 Assessment/Tax Collection Fees	15,871	24,152	81,154	81,154
8101 Supplemental PropTxs - 5% Admin Fee	1,002,193	958,806	808,703	808,703
8102 Data Request - Assessor	31,268	41,977	30,600	30,600
8105 Direct Charges/Special Assessments	447			
<b>Total Charges for Services</b>	<b>\$ 3,344,387</b>	<b>\$ 3,178,303</b>	<b>\$ 3,176,521</b>	<b>\$ 3,176,521</b>
<b>Miscellaneous Revenues</b>				
8753 Other Sales	\$ 5,612	\$ 5,783	\$ 7,000	\$ 7,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 5,612</b>	<b>\$ 5,783</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
<b>Total Revenue</b>	<b>\$ 3,349,999</b>	<b>\$ 3,186,110</b>	<b>\$ 3,183,521</b>	<b>\$ 3,183,521</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 37,721	\$ 68,364	\$	\$
1002 Salaries and Wages	6,316,790	6,411,506	7,095,640	7,095,640
1003 Extra Help	70,598	5,855	53,385	53,385
1005 Overtime & Call Back	44,572	84,660	60,000	60,000
1009 Extra Help-Oper	2,171			
1010 Cafeteria Plans (Non-PERS)	313,307	313,888	358,138	358,138
1011 Salary Savings			(348,308)	(348,308)
1018 Taxable Meal Reimbursements	144			
1300 P.E.R.S.	1,606,416	1,688,688	2,035,127	2,035,127
1301 F.I.C.A.	480,100	491,706	480,107	480,107
1303 Other Postemployment Benefits (OPEB)	402,063	391,904	434,960	434,960
1310 Employee Group Ins	1,096,780	1,070,140	1,166,324	1,166,324
1315 Workers Comp Insurance	19,317	24,864	32,478	29,799
1320 Retired Employee Grp Ins	397,279	403,492	437,724	437,724
1325 401 (k) Employer Match	5,496	5,888	7,488	7,488
<b>Total Salaries &amp; Benefits</b>	<b>\$ 10,792,754</b>	<b>\$ 10,960,955</b>	<b>\$ 11,813,063</b>	<b>\$ 11,810,384</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 125,418	\$ 127,420	\$ 126,999	\$ 126,999
2052 Communication Services - Mobile Devices	1,312	1,290	1,515	1,515
2068 Food	84			
2140 Gen Liability Ins	26,295	24,155	40,000	51,696
2271 Parts Installed	1,290		1,000	1,000
2290 Maintenance - Equipment	8,513	20,442	8,500	8,500
2292 Maintenance - Software	32,717	42,057	35,000	35,000
2310 Employee Benefits Systems	112,666	128,797	131,320	119,960
2404 Maintenance Services	110,448	114,584	116,284	126,488
2406 Maintenance - Janitorial	62,605	64,781	71,036	74,968
2415 Campus Services-PCGC	41,545	46,899	40,544	40,544
2439 Membership/Dues	9,374	7,757	15,000	15,000
2456 Misc Expense		237		
2481 PC Acquisition	70,082	4,012	30,000	30,000
2511 Printing	58,673	39,181	52,500	52,500
2523 Office Supplies & Exp	36,307	44,791	32,961	32,961
2524 Postage	158,922	80,417	131,720	131,720
2551 Prof/Svcs Purchased-CDF Fire Services		4,926		
2555 Prof/Spec Svcs - Purchased	78,952	82,473	300,000	300,000
2556 Prof/Spec Svcs - County	11,490	4,223	20,092	20,092
2568 MIS - Services	354,254	334,242	354,141	354,141
2570 Media / Video Services	438	535	200	200
2701 Publications & Legal Notices	4,718	1,405	6,000	6,000
2709 Countywide System Charges	164,567	162,107	134,696	134,696
2744 Small Tools & Instruments		225		

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2018-19

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2768 Fuels - Credit Card Purchases	42			
2838 Special Dept Expense-1099 Reportable		50		
2840 Special Dept Expense	3,137	9,208	5,000	5,000
2844 Training	5,178	11,891	10,000	10,000
2931 Travel & Transportation	4,366	3,407	5,648	5,648
2932 Mileage		360		
2933 Lodging	8,608	6,582	10,000	10,000
2941 County Vehicle Mileage	50,444	61,492	71,258	71,258
2964 Meals/Food Purchases	2,625	2,303	4,000	4,000
2965 Utilities	102,543	99,256	92,532	96,092
<b>Total Services &amp; Supplies</b>	<b>\$ 1,647,613</b>	<b>\$ 1,531,505</b>	<b>\$ 1,847,946</b>	<b>\$ 1,865,978</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 468,973	\$ 487,686	\$ 472,276	\$ 472,276
<b>Total Other Charges</b>	<b>\$ 468,973</b>	<b>\$ 487,686</b>	<b>\$ 472,276</b>	<b>\$ 472,276</b>
<b>Intrafund Transfers Out</b>				
5404 I/T-OUT Maintenance - Services	\$ 2,757	\$ 1,285	\$	\$
5556 I/T-OUT Professional Services	11,201	16,200		
<b>Total Intrafund Transfers Out</b>	<b>\$ 13,958</b>	<b>\$ 17,485</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 12,923,298</b>	<b>\$ 12,997,631</b>	<b>\$ 14,133,285</b>	<b>\$ 14,148,638</b>
<b>Net Cost</b>	<b>\$ 9,573,299</b>	<b>\$ 9,811,521</b>	<b>\$ 10,949,764</b>	<b>\$ 10,965,117</b>