

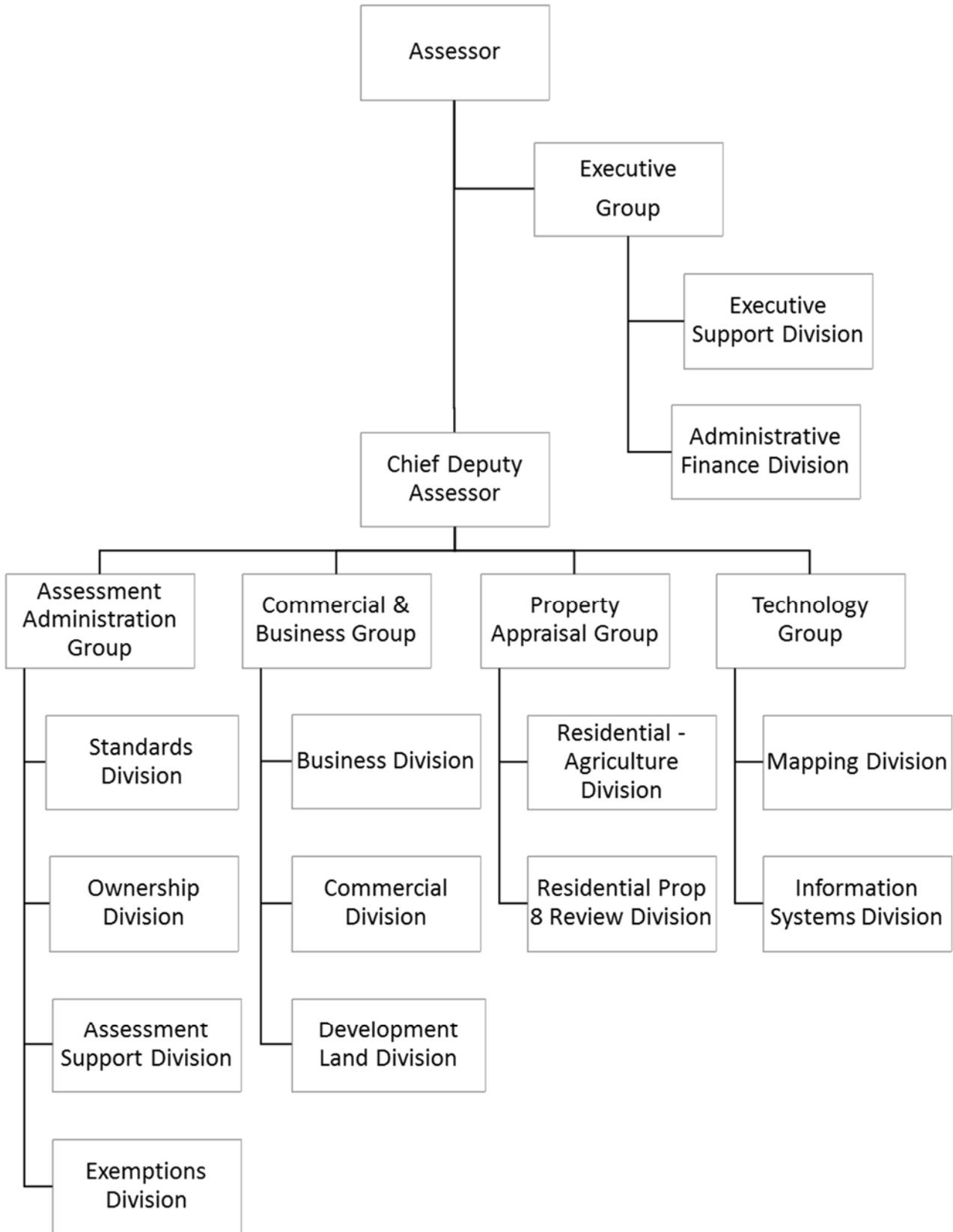
<b>ASSESSOR APPROPRIATION SUMMARY Fiscal Year 2018-19</b>					
<b>ADMINISTERED BY:</b>		ASSESSOR			
Appropriations	FY 2016-17 Actuals	FY 2017-18 Est / Actual	FY 2018-19 Requested Budget	FY 2018-19 Recommended Budget	YOY % Change
<b>GENERAL FUND</b>					
Appraisal	8,566,044	7,473,098	7,828,418	7,624,682	
Assessment	908,699	2,239,476	3,091,830	3,084,451	
Assessor Admin/Overhead	2,439,267	2,101,680	1,220,823	1,138,643	
Assessor Administration			1,395,363	1,236,244	
Mapping and GIS	1,009,290	2,133,620	1,073,942	1,049,265	
<b>10370 Assessor</b>	<b>12,923,300</b>	<b>13,947,874</b>	<b>14,610,376</b>	<b>14,133,285</b>	<b>1.33%</b>
<b>TOTAL ALL FUNDS</b>	<b>12,923,300</b>	<b>13,947,874</b>	<b>14,610,376</b>	<b>14,133,285</b>	<b>1.33%</b>

<b>FUNDED POSITIONS</b>					
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.

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: \$1,049,265**

**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: \$3,084,451**

**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: \$7,624,682**

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8095 SB2557-Tax Admin Fee-Districts	\$ 1,475,270	\$ 1,504,774	\$ 1,371,724	\$
8096 SB2557-Tax Admin Fee-Cities	819,338	867,000	884,340	
8100 Assessment/Tax Collection Fees	15,871	79,563	81,154	
8101 Supplemental PropTxs - 5% Admin Fee	1,002,193	792,846	808,703	
8102 Data Request - Assessor	31,268	30,000	30,600	
8105 Direct Charges/Special Assessments	447			
<b>Total Charges for Services</b>	<b>\$ 3,344,387</b>	<b>\$ 3,274,183</b>	<b>\$ 3,176,521</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8753 Other Sales	\$ 5,612	\$ 7,000	\$ 7,000	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 5,612</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 3,349,999</b>	<b>\$ 3,281,183</b>	<b>\$ 3,183,521</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 37,721	\$ 23,385	\$	\$
1002 Salaries and Wages	6,316,790	6,836,042	7,095,640	
1003 Extra Help	70,598	60,000	53,385	
1005 Overtime & Call Back	44,572	60,000	60,000	
1009 Extra Help-Oper	2,171			
1010 Cafeteria Plans (Non-PERS)	313,307	356,099	358,138	
1011 Salary Savings		(68,817)	(348,308)	
1018 Taxable Meal Reimbursements	144	100		
1300 P.E.R.S.	1,606,416	1,798,948	2,035,127	
1301 F.I.C.A.	480,100	518,068	480,107	
1303 Other Postemployment Benefits (OPEB)	402,063	415,032	434,960	
1310 Employee Group Ins	1,096,780	1,120,112	1,166,324	
1315 Workers Comp Insurance	19,317	31,501	32,478	
1320 Retired Employee Grp Ins	397,279	443,568	437,724	
1325 401 (k) Employer Match	5,496	6,750	7,488	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 10,792,754</b>	<b>\$ 11,600,788</b>	<b>\$ 11,813,063</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 125,418	\$ 130,001	\$ 126,999	\$
2052 Communication Services - Mobile Devices	1,312	2,800	1,515	
2068 Food	84			
2140 Gen Liability Ins	26,295	41,505	40,000	
2271 Parts Installed	1,290	1,000	1,000	
2290 Maintenance - Equipment	8,513	8,200	8,500	
2292 Maintenance - Software	32,717	20,000	35,000	
2310 Employee Benefits Systems	112,666	128,892	131,320	
2404 Maintenance Services	110,448	104,188	116,284	
2406 Maintenance - Janitorial	62,605	73,448	71,036	
2415 Campus Services-PCGC	41,545	50,076	40,544	
2439 Membership/Dues	9,374	14,700	15,000	
2481 PC Acquisition	70,082	30,000	30,000	
2511 Printing	58,673	41,700	52,500	
2523 Office Supplies & Exp	36,307	27,000	32,961	
2524 Postage	158,922	118,797	131,720	
2555 Prof/Spec Svcs - Purchased	78,952	300,000	300,000	
2556 Prof/Spec Svcs - County	11,490	37,962	20,092	
2568 MIS - Services	354,254	362,143	354,141	
2570 Media / Video Services	438		200	
2701 Publications & Legal Notices	4,718	6,000	6,000	
2709 Countywide System Charges	164,567	162,108	134,696	
2768 Fuels - Credit Card Purchases	42			
2838 Special Dept Expense-1099 Reportable		(34)		
2840 Special Dept Expense	3,137	10,000	5,000	
2844 Training	5,178	7,500	10,000	
2931 Travel & Transportation	4,366	5,400	5,648	
2933 Lodging	8,608	9,900	10,000	

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 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2941 County Vehicle Mileage	50,444	59,116	71,258	
2964 Meals/Food Purchases	2,625	4,000	4,000	
2965 Utilities	102,543	103,000	92,532	
<b>Total Services &amp; Supplies</b>	<b>\$ 1,647,613</b>	<b>\$ 1,859,402</b>	<b>\$ 1,847,946</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 468,973	\$ 487,684	\$ 472,276	\$
<b>Total Other Charges</b>	<b>\$ 468,973</b>	<b>\$ 487,684</b>	<b>\$ 472,276</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T-OUT Maintenance - Services	\$ 2,757	\$	\$	\$
5556 I/T-OUT Professional Services	11,201			
<b>Total Intrafund Transfers Out</b>	<b>\$ 13,958</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 12,923,298</b>	<b>\$ 13,947,874</b>	<b>\$ 14,133,285</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 9,573,299</b>	<b>\$ 10,666,691</b>	<b>\$ 10,949,764</b>	<b>\$</b>