

ASSESSOR APPROPRIATION SUMMARY Fiscal Year 2017-18					
ADMINISTERED BY:		ASSESSOR			
Appropriations	FY 2015-16 Actuals	FY 2016-17 Est / Actual	FY 2017-18 Proposed Budget	FY 2017-18 Final Budget	YOY % Change
GENERAL FUND					
Appraisal	5,056,654	8,566,044	7,307,251	7,473,098	
Assessment	843,006	908,699	2,210,242	2,239,476	
Assessor Admin/Overhead	6,467,449	2,439,267	2,072,447	2,101,680	
Mapping and GIS	434,182	1,009,290	2,104,386	2,133,620	
10370 Assessor	12,801,291	12,923,300	13,694,326	13,947,874	7.93%
TOTAL ALL FUNDS	12,801,291	12,923,300	13,694,326	13,947,874	7.93%

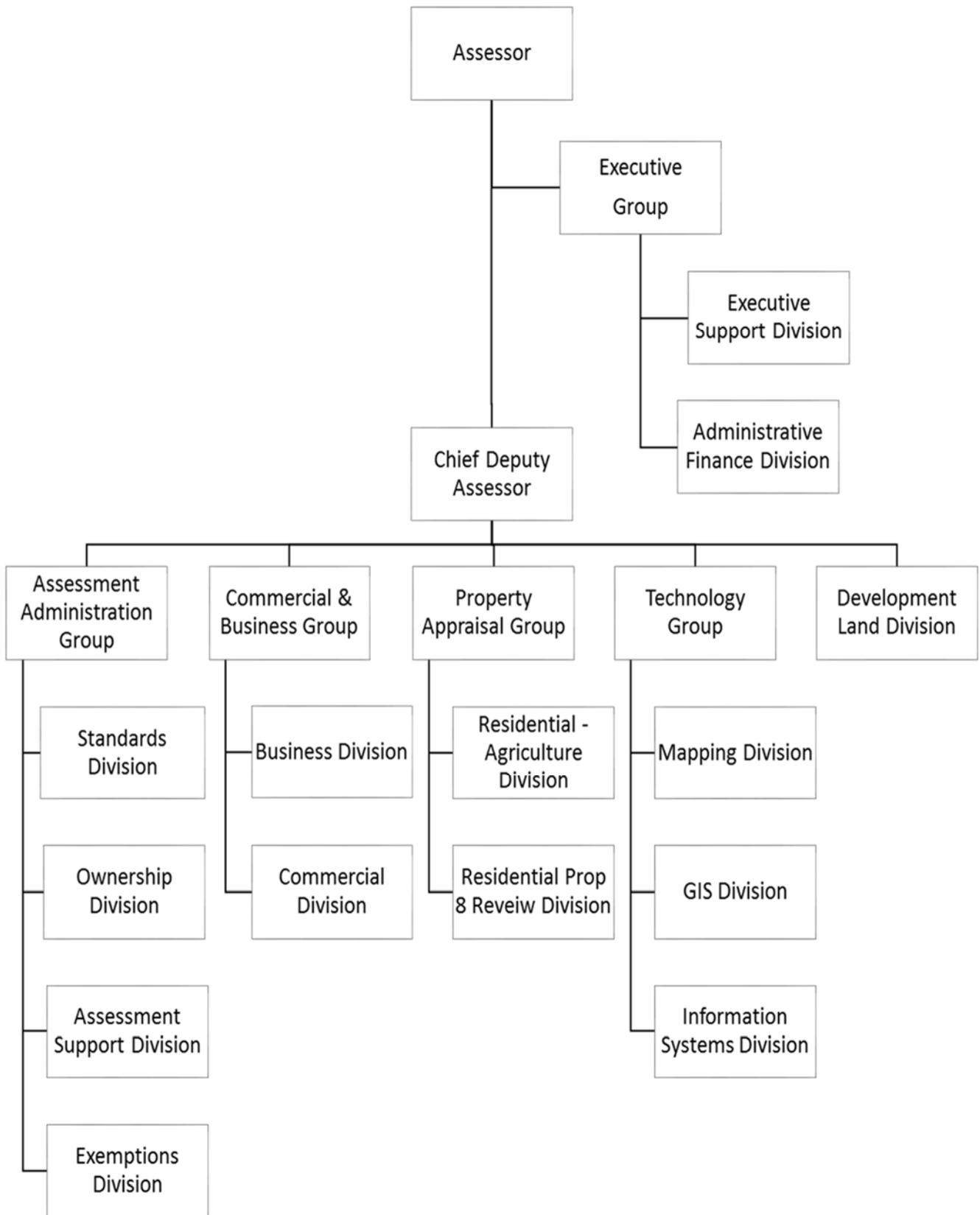
FUNDED POSITIONS					
100-10370 Assessor	77	77	77	77	
TOTAL FUNDED POSITIONS	77	77	77	77	0.00%
TOTAL ALLOCATED POSITIONS	85	85	85	85	0.00%

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



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 2016-17 Highlights: The Assessor’s Office administers the property tax assessment program for 179,297 assessor’s parcels, resulting in an annual assessment roll of over \$66.8 billion. Office workload is still affected by over 29,000 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 196,780 visitors in 2016, up 15% from the previous year.

The Assessor’s staff is comprised of 77 funded positions, with over 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 2017-18.

Proposed Budget Major Adjustment(s):

- None.

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: 3,310 new assessor’s parcels were drawn in AutoCad last year. 1,069 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. 33 Subdivision Tax Estimates were prepared as part of the Tax Certification process for a new development. Accurate and timely responses were provided to over 1,200 public contacts through phone, lobby, and email.

Program Cost: \$2,104,386

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 28,500 documents transferring ownership of property were reviewed to determine whether the transaction created a re-appraisable event. Documentation for 174 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. 8,345 building permits from 7 jurisdictions were evaluated to identify new construction events that would require an appraisal pursuant to Proposition 13. 1,475 property tax exemptions were applied; many related to welfare or religious properties that provide public benefit. 76,677 Homeowner's exemptions were also administered. The public had over 15,255 inquiries related to property tax assessment that were answered through the Assessment Program.

Program Cost: \$2,210,242

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 8,597 assessable real property transfers, 9,359 new construction events pursuant to Proposition 13. Appraisal staff also reviewed and adjusted values on 32,000 properties that still require annual review pursuant to Proposition 8. The Business Property division completed valuations for 11,067 unsecured businesses, boats, and airplanes. Auditor Appraisers completed 73 mandatory audits of business property and equipment. The Appraisal Program resolved 933 assessment appeals; almost half 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 11,400 inquiries on property values via phone, lobby and email correspondence.

Program Cost: \$7,307,251

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	\$ 1,490,441	\$ 1,475,270	\$ 1,504,774	\$ 1,504,774
8096 SB2557-Tax Admin Fee-Cities	821,451	819,338	867,000	867,000
8100 Assessment/Tax Collection Fees	80,580	15,871	79,563	79,563
8101 Supplemental PropTxs - 5% Admin Fee	916,949	1,002,193	792,846	792,846
8102 Data Request - Assessor	42,770	31,268	30,000	30,000
8105 Direct Charges/Special Assessments		447		
Total Charges for Services	\$ 3,352,191	\$ 3,344,387	\$ 3,274,183	\$ 3,274,183
Miscellaneous Revenues				
8753 Other Sales	\$ 5,759	\$ 5,612	\$ 7,000	\$ 7,000
8764 Miscellaneous Revenues	28			
Total Miscellaneous Revenues	\$ 5,787	\$ 5,612	\$ 7,000	\$ 7,000
Total Revenue	\$ 3,357,978	\$ 3,349,999	\$ 3,281,183	\$ 3,281,183
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	\$ 37,721	\$ 23,385	\$ 23,385
1002 Salaries and Wages	6,200,043	6,316,790	6,640,730	6,836,042
1003 Extra Help	60,049	70,598	60,000	60,000
1005 Overtime & Call Back	57,733	44,572	60,000	60,000
1009 Extra Help-Oper		2,171		
1010 Cafeteria Plans (Non-PERS)	317,401	313,307	344,379	356,099
1011 Salary Savings			(68,817)	(68,817)
1018 Taxable Meal Reimbursements	49	144	100	100
1300 P.E.R.S.	1,513,672	1,606,416	1,749,957	1,798,948
1301 F.I.C.A.	477,958	480,100	503,256	518,068
1303 Other Postemployment Benefits (OPEB)	426,265	402,063	415,032	415,032
1310 Employee Group Ins	1,091,632	1,096,780	1,148,210	1,120,112
1315 Workers Comp Insurance	18,365	19,317	20,681	31,501
1320 Retired Employee Grp Ins	409,016	397,279	443,568	443,568
1325 401 (k) Employer Match	5,402	5,496	6,750	6,750
Total Salaries & Benefits	\$ 10,577,585	\$ 10,792,754	\$ 11,347,231	\$ 11,600,788
Services & Supplies				
2051 Communication Services - Telephone	\$ 154,550	\$ 125,418	\$ 130,001	\$ 130,001
2052 Communication Services - Mobile Devices	2,346	1,312	2,800	2,800
2068 Food		84		
2140 Gen Liability Ins	20,290	26,295	41,505	41,505
2271 Parts Installed		1,290	1,000	1,000
2290 Maintenance - Equipment	6,872	8,513	8,200	8,200
2292 Maintenance - Software	9,364	32,717	20,000	20,000
2310 Employee Benefits Systems	106,517	112,666	128,892	128,892
2404 Maintenance Services	700	110,448	104,188	104,188
2406 Maintenance - Janitorial		62,605	73,448	73,448
2415 Campus Services-PCGC	39,716	41,545	50,076	50,076
2439 Membership/Dues	8,380	9,374	14,700	14,700
2481 PC Acquisition	30,720	70,082	30,000	30,000
2511 Printing	49,371	58,673	41,700	41,700
2523 Office Supplies & Exp	25,530	36,307	27,000	27,000
2524 Postage	116,095	158,922	118,800	118,797
2555 Prof/Spec Svcs - Purchased	137,367	78,952	300,000	300,000
2556 Prof/Spec Svcs - County	13,695	11,490	37,962	37,962
2568 MIS - Services	329,321	354,254	362,145	362,143
2570 Media / Video Services	3,585	438		
2701 Publications & Legal Notices	3,213	4,718	6,000	6,000
2709 Countywide System Charges	129,439	164,567	162,108	162,108
2768 Fuels - Credit Card Purchases		42		
2838 Special Dept Expense-1099 Reportable	35		(34)	(34)
2840 Special Dept Expense	9,235	3,137	10,000	10,000
2844 Training	5,572	5,178	7,500	7,500
2931 Travel & Transportation	6,539	4,366	5,400	5,400

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Actual	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
2933 Lodging	10,173	8,608	9,900	9,900
2941 County Vehicle Mileage	56,146	50,444	59,116	59,116
2964 Meals/Food Purchases	3,196	2,625	4,000	4,000
2965 Utilities		102,543	103,000	103,000
Total Services & Supplies	\$ 1,277,967	\$ 1,647,613	\$ 1,859,407	\$ 1,859,402
Other Charges				
3551 Transfer Out A-87 Costs	\$ 689,287	\$ 468,973	\$ 487,688	\$ 487,684
Total Other Charges	\$ 689,287	\$ 468,973	\$ 487,688	\$ 487,684
Intrafund Transfers Out				
5404 I/T-OUT Maintenance - Services	\$ 93,676	\$ 2,757	\$	\$
5406 I/T-OUT Maintenance - Janitorial	62,685			
5556 I/T-OUT Professional Services	11,129	11,201		
5965 I/T-OUT Utilities	88,962			
Total Intrafund Transfers Out	\$ 256,452	\$ 13,958	\$	\$
Total Expenditures / Appropriations	\$ 12,801,291	\$ 12,923,298	\$ 13,694,326	\$ 13,947,874
Net Cost	\$ 9,443,313	\$ 9,573,299	\$ 10,413,143	\$ 10,666,691