

ASSESSOR APPROPRIATION SUMMARY Fiscal Year 2017-18					
ADMINISTERED BY:		ASSESSOR			
Appropriations	FY 2015-16 Actuals	FY 2016-17 Est / Actual	FY 2017-18 Requested Budget	FY 2017-18 Recommended Budget	YOY % Change
<b>GENERAL FUND</b>					
Appraisal	5,056,654	9,251,348	7,303,666	7,307,251	
Assessment	843,006	3,217,859	2,206,657	2,210,242	
Assessor Admin/Overhead	6,467,449		2,068,862	2,072,447	
Mapping and GIS	434,182	938,542	2,100,801	2,104,386	
<b>10370 Assessor</b>	<b>12,801,291</b>	<b>13,407,749</b>	<b>13,679,986</b>	<b>13,694,326</b>	<b>2.14%</b>
<b>TOTAL ALL FUNDS</b>	<b>12,801,291</b>	<b>13,407,749</b>	<b>13,679,986</b>	<b>13,694,326</b>	<b>2.14%</b>

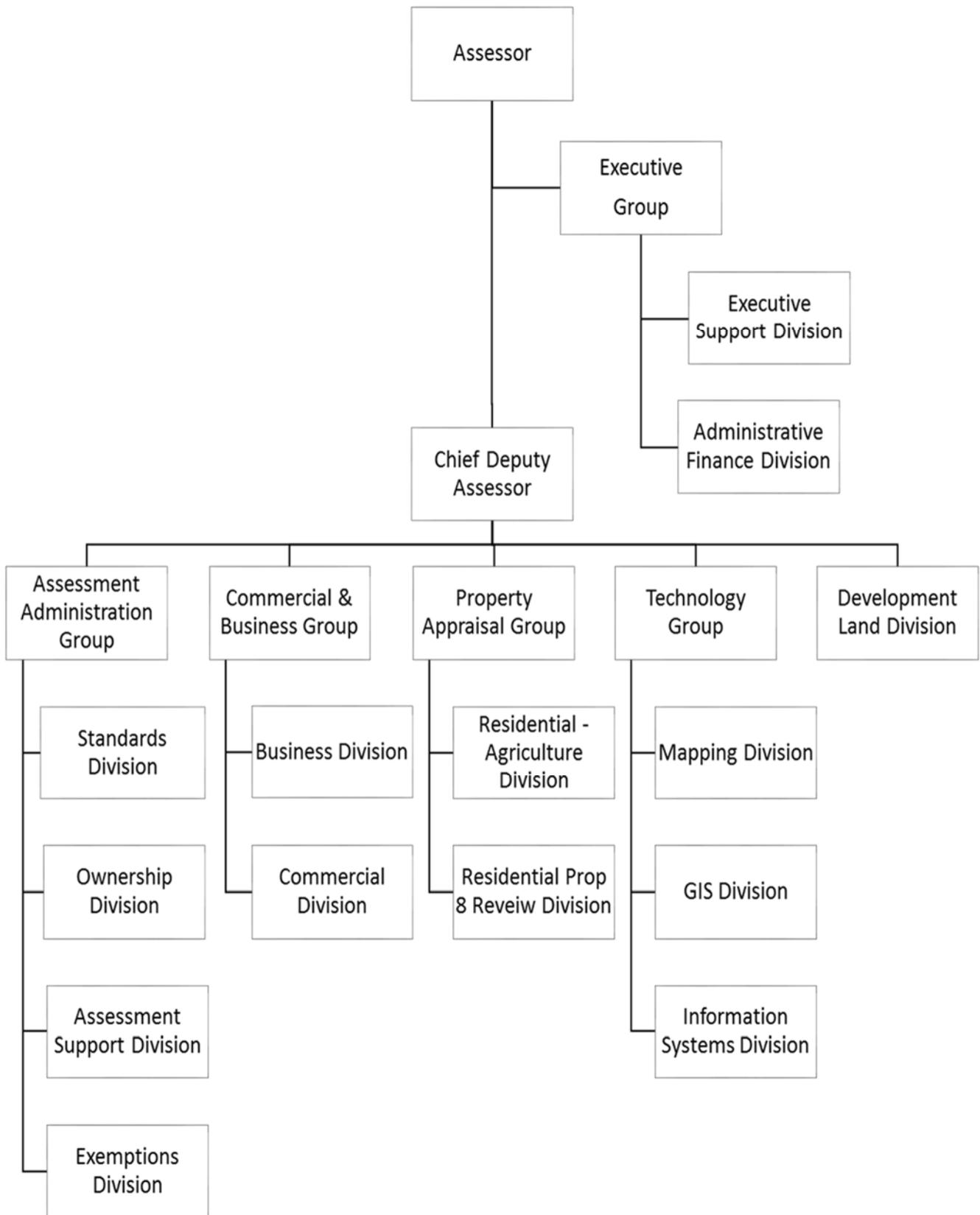
FUNDED POSITIONS					
100-10370 Assessor	77	77	77	77	
<b>TOTAL FUNDED POSITIONS</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>0.00%</b>
<b>TOTAL ALLOCATED POSITIONS</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>0.00%</b>

**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.

# 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.

**Major Budget 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 Estimated	2017-18 Recommended	2017-18 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	\$ 1,490,441	\$ 1,450,000	\$ 1,504,774	\$
8096 SB2557-Tax Admin Fee-Cities	821,451	850,000	867,000	
8100 Assessment/Tax Collection Fees	80,580	56,000	79,563	
8101 Supplemental PropTxs - 5% Admin Fee	916,949	749,000	792,846	
8102 Data Request - Assessor	42,770	30,000	30,000	
<b>Total Charges for Services</b>	<b>\$ 3,352,191</b>	<b>\$ 3,135,000</b>	<b>\$ 3,274,183</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8753 Other Sales	\$ 5,759	\$ 7,000	\$ 7,000	\$
8764 Miscellaneous Revenues	28			
<b>Total Miscellaneous Revenues</b>	<b>\$ 5,787</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 3,357,978</b>	<b>\$ 3,142,000</b>	<b>\$ 3,281,183</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$	\$ 23,385	\$ 23,385	\$
1002 Salaries and Wages	6,200,043	6,492,234	6,640,730	
1003 Extra Help	60,049	50,000	60,000	
1005 Overtime & Call Back	57,733	50,000	60,000	
1010 Cafeteria Plans (Non-PERS)	317,401	334,362	344,379	
1011 Salary Savings		(68,817)	(68,817)	
1018 Taxable Meal Reimbursements	49	251	100	
1300 P.E.R.S.	1,513,672	1,677,491	1,749,957	
1301 F.I.C.A.	477,958	484,675	503,256	
1303 Other Postemployment Benefits (OPEB)	426,265	415,030	415,032	
1310 Employee Group Ins	1,091,632	1,146,917	1,148,210	
1315 Workers Comp Insurance	18,365	17,959	20,681	
1320 Retired Employee Grp Ins	409,016	453,383	443,568	
1325 401 (k) Employer Match	5,402	(25,678)	6,750	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 10,577,585</b>	<b>\$ 11,051,192</b>	<b>\$ 11,347,231</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 154,550	\$ 180,000	\$ 130,001	\$
2052 Communication Services - Mobile Devices	2,346	2,800	2,800	
2140 Gen Liability Ins	20,290	26,295	41,505	
2271 Parts Installed		1,000	1,000	
2290 Maintenance - Equipment	6,872	8,200	8,200	
2292 Maintenance - Software	9,364	15,325	20,000	
2310 Employee Benefits Systems	106,517	124,551	128,892	
2404 Maintenance Services	700	96,000	104,188	
2406 Maintenance - Janitorial		66,445	73,448	
2415 Campus Services-PCGC	39,716	44,072	50,076	
2439 Membership/Dues	8,380	10,000	14,700	
2481 PC Acquisition	30,720	30,000	30,000	
2511 Printing	49,371	40,708	41,700	
2523 Office Supplies & Exp	25,530	27,000	27,000	
2524 Postage	116,095	110,372	118,800	
2555 Prof/Spec Svcs - Purchased	137,367	300,000	300,000	
2556 Prof/Spec Svcs - County	13,695	17,948	37,962	
2568 MIS - Services	329,321	369,510	362,145	
2570 Media / Video Services	3,585			
2701 Publications & Legal Notices	3,213	6,000	6,000	
2709 Countywide System Charges	129,439	164,567	162,108	
2838 Special Dept Expense-1099 Reportable	35		(34)	
2840 Special Dept Expense	9,235	15,000	10,000	
2844 Training	5,572	7,500	7,500	
2931 Travel & Transportation	6,539	5,400	5,400	
2933 Lodging	10,173	9,900	9,900	
2941 County Vehicle Mileage	56,146	59,116	59,116	
2964 Meals/Food Purchases	3,196	4,000	4,000	
2965 Utilities		108,875	103,000	

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Services &amp; Supplies</b>	\$ 1,277,967	\$ 1,850,584	\$ 1,859,407	\$
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 689,287	\$ 468,973	\$ 487,688	\$
<b>Total Other Charges</b>	\$ 689,287	\$ 468,973	\$ 487,688	\$
<b>Intrafund Transfers Out</b>				
5404 I/T-OUT Maintenance - Services	\$ 93,676	\$	\$	\$
5405 I/T-OUT Maintenance - Bldgs & Imprv		17,000		
5406 I/T-OUT Maintenance - Janitorial	62,685			
5556 I/T-OUT Professional Services	11,129	20,000		
5965 I/T-OUT Utilities	88,962			
<b>Total Intrafund Transfers Out</b>	\$ 256,452	\$ 37,000	\$	\$
<b>Total Expenditures / Appropriations</b>	\$ 12,801,291	\$ 13,407,749	\$ 13,694,326	\$
<b>Net Cost</b>	\$ 9,443,313	\$ 10,265,749	\$ 10,413,143	\$