

MISSION

The Assessor is responsible for discovering, inventorying, valuing, and assessing all taxable real property in the County, including residential, commercial, and industrial properties, and undeveloped land. The office is also responsible for assessing taxable business property, boats, airplanes, mining claims, and other assessable interests in property. The Assessor prepares and maintains the master property records and parcel maps. The office is charged with the administration of a number of exemption programs benefiting homeowners and certain qualifying organizations, The Assessor prepares and submits the secured, unsecured, and supplemental assessment rolls for use in preparation of assessments for taxation by the various taxing agencies.

DEPARTMENT BUDGET SUMMARY

DEPT : 05 ASSESSOR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	517,730	305,000	355,000	50,000
Miscellaneous Rev	15,790	25,000	25,000	0
Other Fin Sources	212,643	263,140	283,492	20,352
Total Revenue	746,162	593,140	663,492	70,352
Salaries & Benefits	4,174,155	4,243,231	4,306,613	63,382
Services & Supplies	129,782	120,541	172,612	52,071
Other Charges	0	500	500	0
Intrafund Transfers	9,293	8,131	10,124	1,993
Total Appropriations	4,313,230	4,372,403	4,489,849	117,446
FUND 1000 GENERAL FUND TOTAL	3,567,067	3,779,263	3,826,357	47,094

MAJOR BUDGET CHANGES

Revenues

\$70,352 Increase in Assessment & Tax Collections (\$50,000) as well as Operating Transfer revenue from the Assessor AB1653 special revenue fund, and \$20,352 for updates and migration of programs to integrate with the new property system.

Appropriations

Salaries and Benefits

- \$84,238 Increase in Salaries and Benefits, including overtime costs.
- \$30,160 Increase in CalPERS retirement costs.
- (\$26,976) Decrease in Health Insurance costs.

Assessor

RECOMMENDED BUDGET • FY 2021-22

(\$24,040) Decrease in Workers' Compensation premium charge to bring the program funding level to an acceptable confidence level, as provided by the Risk Management Division.

Services and Supplies

\$15,282 Increase in General Liability insurance premium, as provided by Risk Management Division.

\$23,500 Increase in Hardware and Software computer related costs.

\$7,875 Increase in Staff Development and related Travel costs.

\$5,414 Increase in Professional Subscriptions and Journal related costs.

Intrafund Transfers

\$1,993 Net increase in Assessor's Intrafund charges reflecting higher mail charges, offset by lower Facilities and Stores charges.

PROGRAM SUMMARIES

Administration & Management

Provides leadership, oversight, direction, and support for the Department and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination, computer services and support, and clerical operations.

Appraisal

This function is responsible for determining the fair market value of real property that has undergone a complete or partial change of ownership, new construction, or other event that triggers a reappraisal under California Property Tax law. Conducts field appraisal work, enrolls unpermitted construction and performs special appraisals of Williamson Act and Timber Production Zone property. Real Property includes land, mines, quarries, timber, structures, buildings, fixtures, fences, fruit or nut bearing trees and vines not exempted. Responsible for annual appraisal of business property and assessable personal property such as boats, airplanes, apartment/hotel/motel furnishings, and possessory interests. Under Proposition 8, this function also determines the lower of factored base year value or market value. This function also includes the audit of reporting, appraisal, and assessment of business property, and determines the value of property acquired by public agencies when necessary or requested. Appraisers and Auditor/Appraisers also research, negotiate, prepare and defend values and represent the Assessor before the Assessment Appeals Board. All staff in this function making value determinations are required to maintain valid certification through the State Board of Equalization and meet State continuing education requirements.

Assessment

Upon receipt of reappraised property value from the appraisal function, this group is responsible for the accurate generation of appropriate assessments. This includes providing lawful notice to the property owner, record-keeping, and assessment transmission to the Auditor for tax calculation. Processes all

assessment roll corrections and escape assessments. Makes all changes to property characteristic data and other information in the property system.

Discovery & Inventory

Discovery is responsible for locating and identifying potential changes in the ownership, character, and configuration of all assessable property. Reviews recorded documents; recorded maps; unrecorded information from property owners, lessors, federal and state, county and city governments. Catalogs and determines appropriate processing to be applied to identified changes in ownership, new construction, partial interest transfers and business assets, possessory interests, mining claims, boats, aircraft and others. Initiates inquiries to clarify assessable nature of various transactions of indeterminate nature.

Inventory is charged with the responsibility for analyzing and processing all changes to the master property inventory. Also processes parcel map changes and makes Jarvis/Gann reappraisability determinations. Responds to public inquiry about reassessability of proposed actions and initiates inquiry where clarification is required. Processes exemption applications from homeowners, veterans, disabled veterans and transactions qualifying for exclusion as parent/child or replacement residence transfers as well as entities meeting the requirements for educational, welfare or religious or other organizational exemptions. Maintains inventory of more than 100,000 parcels, 37,000 timeshares, 4,500 businesses, 4,000 boats, mining claims, mutual water companies, apartments, possessory interests, and other assessable personal property.

IT & GIS Technology

The Assessor's computerized property system consists of the Megabyte computer property system and additional systems operating on the Intranet. A portion of this function is responsible for the operation, maintenance and enhancement of these systems. The GIS analyst position is responsible for all parcel map activity, as well as mapping related tasks unique to the Assessor such as Tax Rate Area changes, parcel renumber operations and the library of historical parcel maps. A small amount of revenue is derived from the sale of assessment data. This function continues to provide leadership in the transition to the new property system including responsibility for data conversion, business process analysis, process modification, system training, and implementation.

STAFFING TREND

Staffing for Assessor's Office declined during the economic recession to a low of 35 FTEs, and has remained fairly flat. During the FY 2020-21 Adopted Budget three FTEs were added to align staff with the workflows used by the new property system Megabyte. One FTE each of a Property Transfer Specialist, an Appraiser Aide, and a Supervising Appraiser for a total of 40.8 FTEs, with the understanding the Assessor would fill the positions internally and return to the Board to delete the vacated positions. The following three positions are recommended to be deleted, returning the total authorized staff to 37.8 FTEs. The allocations to be deleted are:

- 1.0 FTE Assessment Technician I/II/Sr.
- 1.0 FTE Appraiser I/II/Sr.
- 1.0 FTE Property Transfer Specialist

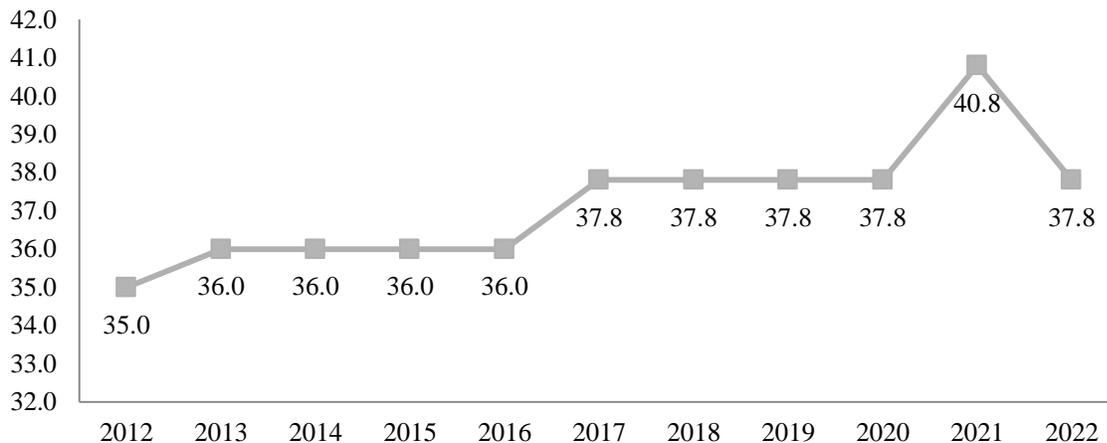
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The internal reorganization also consolidated Appraiser function supervision in Placerville. The vacant Supervising Appraiser (SLT) position was under filled with an Appraiser I/II/Sr. during FY 2020-21. The Recommended Budget revises the personnel allocation to reflect the consolidation:

Delete 1.0 Supervising Appraiser
Add 1.0 Appraiser I/II/Sr.

The Assessor has indicated a potential need for additional staffing in response to the real estate market growth projections. The CAO and Assessor will return to the Board in the Fall if additional resources are needed.



RECOMMENDED BUDGET

This Budget is recommended at \$4,489,849, which is an increase of \$117,446 when compared to the FY 2020-21 adopted Budget. The General Fund provides 85% of the funding for this Department, and increased by \$47,094 1.2% when compared to the FY 2020-21 Adopted Budget. The increase is due primarily to General Liability, as well as an increase in computer related costs.

CAO Adjustments

No CAO adjustments are recommended

Sources & Uses of Funds

The Assessor is primarily funded with General Fund discretionary revenues, but also receives a share of the fees charged for the separate assessment of timeshares and a share of the 5% administration fee for the supplemental property tax roll. Revenues are also derived from the Modernization special revenue fund. Expenditures are primarily related to staffing and costs associated with operating the office.

The Recommended Budget includes the use of \$38,700 from the Assessor's Modernization special revenue fund. This fund receives approximately \$20,000 per year, and can be used to fund costs related to the creation, retention, automation, and retrieval of property information. This funding will be used within the Department's operating account to purchase software, replace computer equipment, and meet programming needs related to the new property system.