

ASSESSOR

Mission

The Assessor is responsible for discovering, inventorying and valuing all taxable property in the County, including residential, commercial, industrial and undeveloped properties, as well as personal property used in the course of business, boats, airplanes, and mining claims. The Assessor has the duty of local administration, preparation and maintenance of the master property file, ownership records of all assessable real and personal property, Assessor's Parcel Number's and accounts, secured and unsecured assessment rolls, and preparation of supplemental assessments for taxation by the various taxing agencies.

Program Summaries by Function

Discovery

Positions: 8 FTE

Extra Help: \$0

Total Appropriations: \$639,423

Total Revenues: \$0

Net County Cost: \$639,423

This function in the Assessors Office 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 inquiry to clarify assessable nature of various transactions of indeterminate nature. Includes the position classes of Cadastral drafter, GIS analyst, Assessment Technician, Appraiser and Auditor/Appraiser.

Inventory

Positions: 7 FTE

Extra Help: \$0

Total Appropriations: \$615,924

Total Revenues: \$0

Net County Cost: \$615,924

This function 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 organizations meeting the requirements for educational, welfare or religious or other organizational exemptions. Maintains inventory of more than 100,000 parcels, 30,000 timeshares, 4,500 businesses, 4,000 boats, mining claims, mutual water companies, apartments, possessory interests and other assessable personal property. Position classes include Assessment Technician, Property Transfer Specialist and Cadastral Drafter.

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Appraisal

Positions: 12 FTE

Extra Help: \$0

Total Appropriations: \$1,281,380

Total Revenues: \$0

Net County Cost: \$1,281,380

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 which 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. Also responsible for annual appraisal of business property and assessable personal property such as boats, airplanes, apartment/ hotel/motel furnishings and possessory interests. Under Prop 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. Major position classes include Appraiser, Auditor/Appraiser.

Assessment

Positions: 5 FTE

Extra Help: \$0

Total Appropriations: \$563,495

Total Revenues: \$527,720

Net County Cost: \$35,775

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. Also responsible for processing all assessment roll corrections and escape assessments. Makes all changes to property characteristic data and other information in the property system. Revenues include the department's share of the County's 5% of supplemental taxes that is allocated among the three property tax administration departments and timeshare handling charges. Major position classes include Appraiser Aide, Assessment Technician.

IT & GIS Technology

Positions: 2 FTE

Extra Help: \$0

Total Appropriations: \$268,224

Total Revenues: \$10,500

Net County Cost: \$257,724

The Assessor's computerized property system consists of the mainframe computer property system and several substantial 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. Position classes include Sr. IT Departmental Coordinator, and IT Department Specialist.

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Administration & Management

Positions: 4 FTE

Extra Help: \$0

Total Appropriations: \$505,481

Total Revenues: \$0

Net County Cost: \$505,481

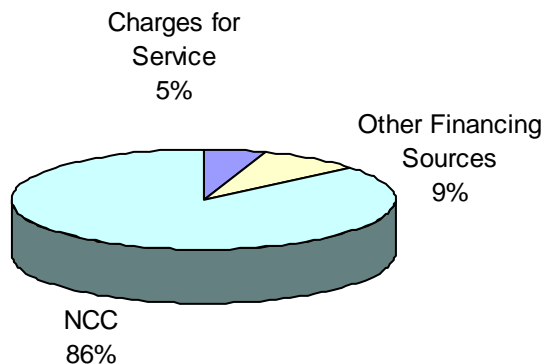
Provides leadership, oversight, direction and support for the department and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination, computer services and support and clerical operations. Positions include Assessor, Assistant Assessor, Assessment Office Manager and Executive Secretary.

Financial Charts

Source of Funds

Assessment & Tax Collection (\$200,000):

The department receives a share of the County's 5% administration fee for the supplemental roll. The revenue is shared among the property tax administration departments (Auditor-Controller, Treasurer-Tax Collector, Assessor). This revenue has declined sharply as property values have fallen.



Miscellaneous (\$3,000): The department derives a small amount of revenue from Quimby appraisals, historical exemptions and other miscellaneous services.

Operating Transfers (\$335,220): The bulk of this revenue (\$258,420) is derived from the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance. This revenue is shared among the property tax administration departments. A transfer from the department's automation special revenue fund of \$76,800 will fund replacements for obsolete computer equipment as well as software licenses. The remainder of the revenue in this character is derived from the sale of assessment data.

Net County Cost (\$3,335,706): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

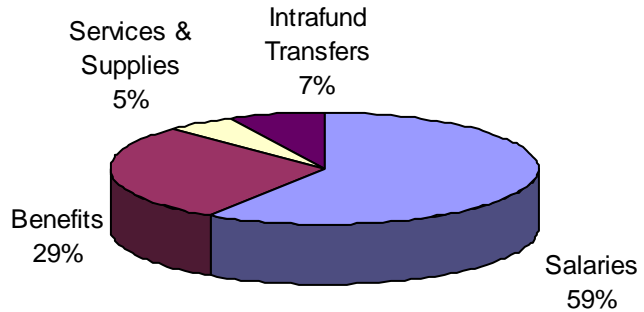
It should be noted that charges to special districts to cover the County's cost for administering the property tax system generate revenue which posts in Department 15 as general

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discretionary revenue. The charges are derived from the costs of the Assessor, the Auditor-Controller, and Treasurer-Tax Collector Departments. This revenue is budgeted at \$2,250,859.

Use of Funds

Salaries & Benefits (\$3,391,752): Primarily comprised of general salaries and benefits (\$2,372,756), retirement (\$456,675), retiree health (\$38,057), workers' compensation (\$39,497) and health insurance (\$484,758).

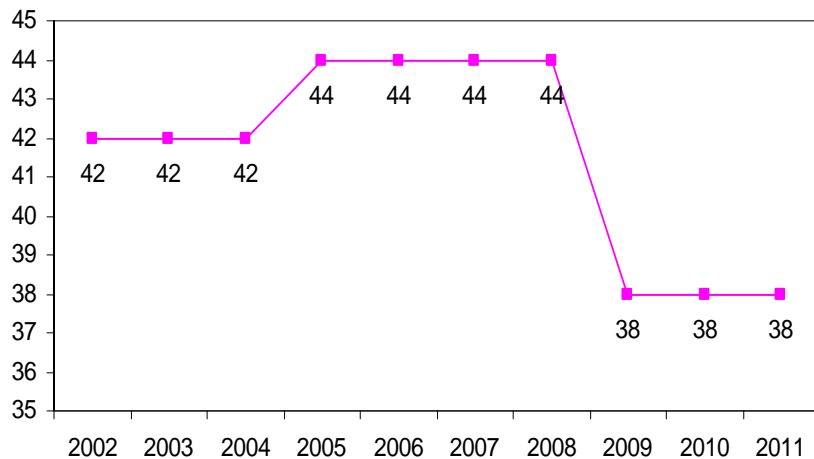


Services & Supplies (\$203,897): Major expenses include general liability insurance (\$25,897), office expense (\$14,000), postage (\$22,000), computer equipment (\$73,000) and employee mileage (\$10,000).

Intrafund Transfers (\$278,277): Intrafund transfers consist of charges from other departments for services such as mainframe support (\$188,518), network support (\$66,328), and telephone (\$12,000).

Staffing Trend

Staffing for the Assessor over the past ten years has gone from 42 FTE in FY 2001-02 to 38 FTE primarily from the loss of the State Property Tax Administration Program, which used to provide approximately \$300,000 in revenue annually. The proposed staff allocation for FY 2010-11 remains at 38 with 33 FTE'S on the West Slope and 5 FTE'S at South Lake Tahoe.



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Chief Administrative Office Comments

The Recommended Budget for the Assessor reflects staffing changes made during FY 2009-10, including the addition of one FTE GIS Analyst. This allocation was moved to the Assessor's Office from the Surveyor, increasing salary and benefits in the Assessor's Office by \$110,000, and reducing appropriations in the Surveyor's Office by an equal amount.

The Assessor department budget is recommended at a base level, funding all 38 positions; however some salary savings is anticipated due to the fact that the current Assessor has reached the end of his term and has elected not to run again. Both candidates for Assessor are current department employees. The position that is left vacant as a result of the outcome of the election in June will not be filled during the FY 2010-11 fiscal year. The CAO will work with the new Assessor to review the departmental organizational structure and may bring recommendations for changes at mid-year.

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 05 ASSESSOR

		MID-YEAR	CURRENT YR	DEPARTMENT	CAO	
		PROJECTION	APPROVED	REQUEST	RECOMMENDED	DIFFERENCE
			BUDGET		BUDGET	
TYPE: R REVENUE						
SUBOBJ	SUBOBJ TITLE					
1300	ASSESSMENT & TAX COLLECTION FEES	200,000	200,000	200,000	200,000	0
CLASS: 13	REV: CHARGE FOR SERVICES	200,000	200,000	200,000	200,000	0
1940	MISC: REVENUE	3,000	3,000	3,000	3,000	0
CLASS: 19	REV: MISCELLANEOUS	3,000	3,000	3,000	3,000	0
2020	OPERATING TRANSFERS IN	260,000	260,000	331,420	335,220	75,220
CLASS: 20	REV: OTHER FINANCING SOURCES	260,000	260,000	331,420	335,220	75,220
TYPE: R SUBTOTAL		463,000	463,000	534,420	538,220	75,220

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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
 DEPARTMENT: 05 ASSESSOR

		CURRENT YR		CAO		
		MID-YEAR	APPROVED	DEPARTMENT	RECOMMENDED	
		PROJECTION	BUDGET	REQUEST	BUDGET	DIFFERENCE
TYPE: E EXPENDITURE						
SUBOBJ SUBOBJ TITLE						
3000	PERMANENT EMPLOYEES / ELECTED	2,163,595	2,163,595	2,339,225	2,257,421	93,826
3004	OTHER COMPENSATION	7,062	7,062	7,062	7,062	0
3005	TAHOE DIFFERENTIAL	12,000	12,000	12,000	12,000	0
3006	BILINGUAL PAY	4,160	4,160	2,080	2,080	-2,080
3020	RETIREMENT EMPLOYER SHARE	453,927	453,927	456,675	456,675	2,748
3022	MEDI CARE EMPLOYER SHARE	26,568	26,568	28,006	28,006	1,438
3040	HEALTH INSURANCE EMPLOYER SHARE	396,479	396,479	428,215	484,758	88,279
3041	UNEMPLOYMENT INSURANCE EMPLOYER	17,316	17,316	31,395	31,395	14,078
3042	LONG TERM DISABILITY EMPLOYER SHARE	8,312	8,312	8,365	8,365	53
3043	DEFERRED COMPENSATION EMPLOYER	8,327	8,327	8,436	8,436	108
3046	RETIREE HEALTH: DEFINED CONTRIBUTIONS	31,514	31,514	31,514	38,057	6,543
3060	WORKERS' COMPENSATION EMPLOYER	49,893	49,893	49,893	39,497	-10,396
3080	FLEXIBLE BENEFITS	18,000	18,000	18,000	18,000	0
CLASS: 30	SALARY & EMPLOYEE BENEFITS	3,197,154	3,197,154	3,420,866	3,391,752	194,597
4041	COUNTY PASS THRU TELEPHONE CHARGES	2,000	2,000	2,000	1,086	-914
4100	INSURANCE: PREMIUM	16,991	16,991	16,991	25,897	8,906
4140	MAINT: EQUIPMENT	800	800	800	800	0
4220	MEMBERSHIPS	235	235	235	235	0
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	520	520	520	520	0
4260	OFFICE EXPENSE	16,000	16,000	16,000	14,000	-2,000
4261	POSTAGE	22,000	22,000	22,000	22,000	0
4262	SOFTWARE	2,500	2,500	2,500	2,500	0
4263	SUBSCRIPTION / NEWSPAPER / JOURNALS	11,506	11,506	11,500	8,500	-3,006
4266	PRINTING / DUPLICATING SERVICES	11,000	11,000	12,500	12,500	1,500
4300	PROFESSIONAL & SPECIALIZED SERVICES	4,800	4,800	4,800	2,800	-2,000
4337	OTHER GOVERNMENTAL AGENCIES	1,000	1,000	1,000	1,000	0
4420	RENT & LEASE: EQUIPMENT	11,862	11,862	9,895	9,895	-1,967
4461	EQUIP: MINOR	1,500	1,500	3,000	1,800	300
4462	EQUIP: COMPUTER	7,000	7,000	73,000	73,000	66,000
4503	STAFF DEVELOPMENT	3,000	3,000	3,000	3,000	0
4529	SOFTWARE LICENSE	7,364	7,364	7,364	7,364	0
4600	TRANSPORTATION & TRAVEL	4,750	4,750	4,750	2,000	-2,750
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	13,000	13,000	13,000	10,000	-3,000
4605	RENT & LEASE: VEHICLE	3,000	3,000	3,000	3,000	0
4606	FUEL PURCHASES	3,639	3,639	3,639	2,000	-1,639
CLASS: 40	SERVICE & SUPPLIES	144,467	144,467	211,494	203,897	59,430
5300	INTERFND: SERVICE BETWEEN FUND TYPES	1,000	1,000	1,000	0	-1,000
CLASS: 50	OTHER CHARGES	1,000	1,000	1,000	0	-1,000
7220	INTRAFND: TELEPHONE EQUIPMENT &	10,000	10,000	12,000	12,000	2,000
7223	INTRAFND: MAIL SERVICE	2,346	2,346	5,061	5,061	2,715
7224	INTRAFND: STORES SUPPORT	1,223	1,223	1,120	1,120	-103

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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
 DEPARTMENT: 05 ASSESSOR

		CURRENT YR		CAO		
		MID-YEAR	APPROVED	DEPARTMENT	RECOMMENDED	DIFFERENCE
		PROJECTION	BUDGET	REQUEST	BUDGET	
7225	INTRAFND: CENTRAL DUPLICATING	5,700	5,700	5,700	2,500	-3,200
7227	INTRAFND: MAINFRAME SUPPORT	216,296	216,296	188,518	188,518	-27,778
7231	INTRAFND: IS PROGRAMMING SUPPORT	2,500	2,500	2,500	2,500	0
7232	INTRAFND: MAINT BLDG & IMPROVMNTS	250	250	250	250	0
7234	INTRAFND: NETWORK SUPPORT	65,378	65,378	66,328	66,328	950
CLASS: 72	INTRAFUND TRANSFERS	303,693	303,693	281,477	278,277	-25,416
TYPE: E SUBTOTAL		3,646,314	3,646,314	3,914,837	3,873,926	227,611
FUND TYPE: 10	SUBTOTAL	3,183,314	3,183,314	3,380,417	3,335,706	152,391
DEPARTMENT: 05	SUBTOTAL	3,183,314	3,183,314	3,380,417	3,335,706	152,391

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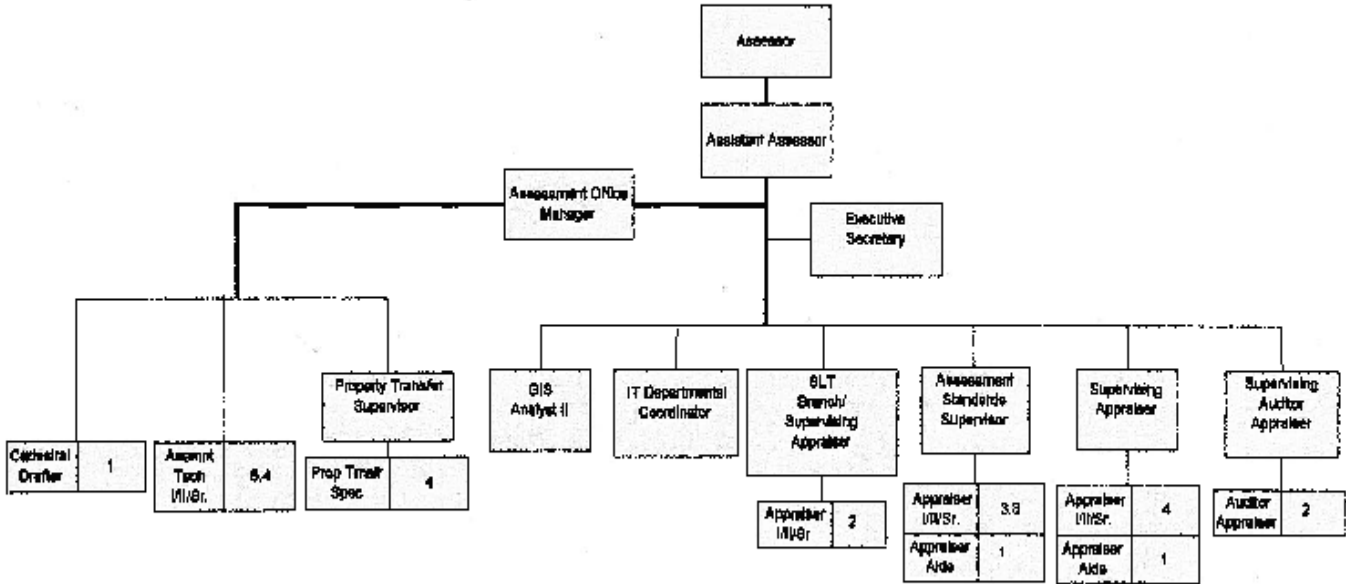
Personnel Allocation

	2009-10 Adjusted Allocation	2010-11 Dept Request	2010-11 CAO Recm'd	Diff from Adjusted
Assessor	1.00	1.00	1.00	0.00
Appraiser Aide	2.00	2.00	2.00	0.00
Appraiser I/II/Sr	10.00	10.00	10.00	0.00
Assessment Office Manager	1.00	1.00	1.00	0.00
Assessment Standards Supervisor	1.00	1.00	1.00	0.00
Assessment Technician I/II/Sr	8.20	8.20	8.20	0.00
Assistant Assessor	1.00	1.00	1.00	0.00
Auditor-Appraiser/Senior Auditor-Appraiser	2.00	2.00	2.00	0.00
Branch Supervising Appraiser	1.00	1.00	1.00	0.00
Cadastral Drafter	1.00	1.00	1.00	0.00
Executive Secretary	0.80	0.80	0.80	0.00
GIS Analyst I/II	1.00	1.00	1.00	0.00
Information Technology Department Coordinator	1.00	1.00	1.00	0.00
Property Transfer Specialist	4.00	4.00	4.00	0.00
Property Transfer Supervisor	1.00	1.00	1.00	0.00
Supervising Appraiser	1.00	1.00	1.00	0.00
Supervising Auditor/Appraiser	1.00	1.00	1.00	0.00
Department Total	38.00	38.00	38.00	0.00

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El Dorado County Assessor

2010/2011
Proposed Organization Chart



38.2 Positions

Tim Holcomb 4-2-2010
 Tim Holcomb, Assessor Date

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Ten Year History

	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual
Taxes	1,300	525	1,110	420	35
State	239,023	233,836	331,197	-	-
Charges for Service	429,201	508,242	616,664	568,872	863,886
Misc.	43,056	-	748	135	580
Other Financing Sources	-	-	-	578,268	533,453
Total Revenue	712,580	742,603	949,719	1,147,695	1,397,954
Salaries	1,862,239	1,958,588	1,847,463	2,042,136	2,177,775
Benefits	492,888	605,870	827,667	995,303	1,129,328
Services & Supplies	117,742	118,070	94,906	147,588	163,287
Other Charges	150	150	200	665	480
Fixed Assets	113,955	9,040	-	-	1,532
Intrafund Transfers	461,095	466,146	451,010	427,172	472,384
Total Appropriations	3,048,069	3,157,864	3,221,246	3,612,864	3,944,786
NCC	2,335,489	2,415,261	2,271,527	2,465,169	2,546,832
FTE's	42	42	42	44	44

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Ten Year History

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Projected	10/11 Budget
Taxes	-	-	-	-	-
State	-	-	-	-	-
Charges for Service	618,137	387,095	249,339	174,318	200,000
Misc.	12,305	3,334	1,772	4,635	3,000
Other Financing Sources	184,940	259,567	245,465	260,000	335,220
Total Revenue	815,382	649,996	496,576	438,953	538,220
Salaries	2,452,639	2,513,140	2,395,830	2,169,884	2,278,563
Benefits	1,135,601	1,093,669	1,092,735	1,002,367	1,113,189
Services & Supplies	142,983	139,817	115,053	116,733	203,897
Other Charges	237	20	-	-	-
Fixed Assets	1,608	-	-	-	-
Intrafund Transfers	419,097	437,702	367,681	301,923	278,277
Total Appropriations	4,152,165	4,184,348	3,971,299	3,590,907	3,873,926
NCC	3,336,783	3,534,352	3,474,723	3,151,954	3,335,706
FTE's	44	44	38	38	38

10 Year Variance		
	\$ Change	% Change
Taxes	(1,300)	-100%
State	(239,023)	-100%
Charges for Service	(229,201)	-53%
Misc.	(40,056)	N/A
Other Financing Sources	335,220	N/A
Total Revenue	(174,360)	-24%
Salaries	416,324	22%
Benefits	620,301	126%
Services & Supplies	86,155	73%
Other Charges	(150)	-100%
Intrafund Transfers	(182,818)	-40%
Total Appropriations	825,857	27%
NCC	1,000,217	43%
FTE's	(4)	-10%

Notes