

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: 8.0 FTE

Extra Help: \$0

Total Appropriations: \$660,250

Total Revenues: \$0

Net County Cost: \$660,250

This function in the Assessor's 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: 7.0 FTE

Extra Help: \$0

Total Appropriations: \$591,603

Total Revenues: \$0

Net County Cost: \$591,603

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: 11.0 FTE

Extra Help: \$0

Total Appropriations: \$1,092,390

Total Revenues: \$0

Net County Cost: \$1,092,390

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: 4.8 FTE

Extra Help: \$0

Total Appropriations: \$522,125

Total Revenues: \$425,210

Net County Cost: \$96,915

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. Position classes include Appraiser Aide and Assessment Technician.

IT & GIS Technology

Positions: 2.0 FTE

Extra Help: \$0

Total Appropriations: \$266,047

Total Revenues: \$0

Net County Cost: \$266,047

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 IT Departmental Coordinator and GIS Analyst.

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Administration & Management

Positions: 3.0 FTE

Extra Help: \$0

Total Appropriations: \$232,720

Total Revenues: \$0

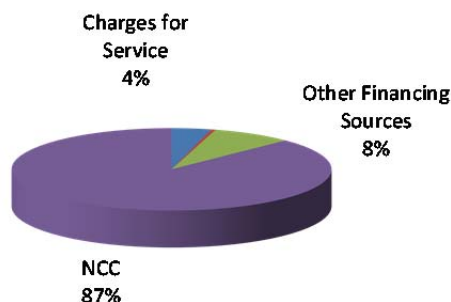
Net County Cost: \$232,720

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, and Executive Secretary.

Financial Charts

Source of Funds

Charges for Services (\$135,000): The bulk of this revenue is in Assessment & Tax Collection (\$125,000): 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. The remainder of revenues in this character is derived from various services provided to the public and the development community and sales of roll data.

Miscellaneous (\$15,000): Revenue budgeted from Proposition 90 application fees is estimated at \$15,000, based on a projection of 40 applications for the fiscal year.

Operating Transfers (\$275,210): The bulk of this revenue (\$256,010) 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 \$20,630 will fund replacements for obsolete computer equipment as well as software licenses.

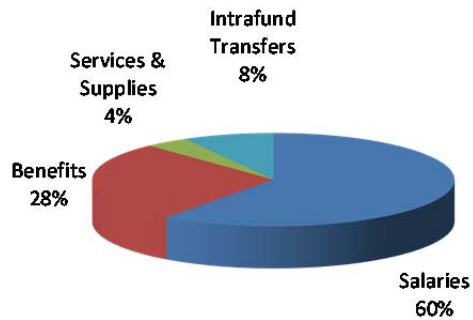
Net County Cost (\$2,939,926): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

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 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 \$2,181,296.

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Use of Funds

Salaries & Benefits (\$2,960,751):
 Primarily comprised of general salaries and benefits (\$2,089,017), retirement (\$359,977), retiree health (\$34,038), workers' compensation (\$7,943) and health insurance (\$469,776).



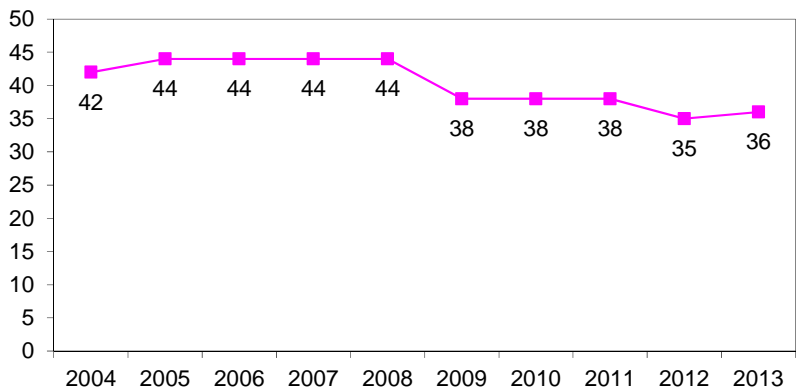
Services & Supplies (\$131,580):
 Major expenses include general liability insurance (\$18,194), office expense (\$12,000) postage (\$22,000), computer equipment (\$5,000) and employee mileage (\$8,000).

Other Charges (\$500) – Charges from other county departments for miscellaneous services.

Intrafund Transfers (\$272,305): Intrafund transfers consist of charges from other departments for services such as mainframe support (\$200,091), network support (\$47,735), and telephone (\$11,951).

Staffing Trend

Staffing for the Assessor over the past ten years has gone from 42 FTE in FY 2003-04 to 35.8 FTE. Reductions in FY 2008-09 were 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 2012-13 of 35.8 FTE's reflects an increase of 0.6 FTE from the previous year, due to the restoration to full time of three staff who had voluntarily reduced their schedules. There are 30.8 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 represents an overall decrease of \$30,590 or 26% in revenues and a decrease of \$49,798 or 1.5% in appropriations when compared to the FY 2011-12 approved budget. As a result, the Net County Cost has decreased \$19,208 or 0.6%.

The change in revenues is primarily attributable to the reduced value of the supplemental property tax roll. The department receives a share of 5% of the roll value to cover the costs of administration of the roll. The value of the supplemental roll has dropped to due housing market conditions, reducing the department's revenue by \$48,000. This reduction is offset by an increase in revenues from administration of timeshares and an increase in operating transfers in of \$17,410. The department plans bring in \$20,600 in special revenue funds to replace obsolete computers and other equipment and to purchase new aerial photos of the County.

The change in appropriations is primarily related to reductions in salaries and benefits due to reductions resulting from the early retirement incentive (ERI) in FY 2011-12. The ERI resulted in a net reduction of 2.8 FTEs as well as other changes to the department's personnel allocation that reduced costs. The Assistant Assessor will again remain vacant and unfunded for FY 2012-13. The department is requesting that three allocations that were reduced to part time (80%) two years ago be restored to full time in order to better keep up with the department's current workload and reduce reliance on extra help staff. The department has also requested that the Executive Secretary allocation be replaced with an Administrative Technician to reflect the shift of the fiscal and administrative workload for the department from the Assessment Office Manager who retired last fiscal year. These changes to the personnel allocation can be accommodated while keeping the department within its budget target.

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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
 DEPARTMENT: 05 ASSESSOR

		CURRENT YR		DEPARTMENT REQUEST	CAO RECOMMENDED	
		MID-YEAR PROJECTION	APPROVED BUDGET		BUDGET	DIFFERENCE
TYPE: R REVENUE						
SUBOBJ	SUBOBJ TITLE					
1300	ASSESSMENT & TAX COLLECTION FEES	125,000	175,000	125,000	125,000	-50,000
1740	CHARGES FOR SERVICES	10,000	8,000	10,000	10,000	2,000
CLASS: 13	REV: CHARGE FOR SERVICES	135,000	183,000	135,000	135,000	-48,000
1940	MISC: REVENUE	15,000	15,000	15,000	15,000	0
CLASS: 19	REV: MISCELLANEOUS	15,000	15,000	15,000	15,000	0
2020	OPERATING TRANSFERS IN	275,210	257,800	275,210	275,210	17,410
CLASS: 20	REV: OTHER FINANCING SOURCES	275,210	257,800	275,210	275,210	17,410
TYPE: R SUBTOTAL		425,210	455,800	425,210	425,210	-30,590

ASSESSOR

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 05 ASSESSOR

	MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE
TYPE: E EXPENDITURE					
SUBOBJ SUBOBJ TITLE					
3000 PERMANENT EMPLOYEES / ELECTED	2,071,665	2,030,876	2,005,452	2,005,452	-25,424
3005 TAHOE DIFFERENTIAL	12,000	12,000	12,000	12,000	0
3006 BILINGUAL PAY	2,080	2,080	2,080	2,080	0
3020 RETIREMENT EMPLOYER SHARE	359,977	369,655	359,977	359,977	-9,678
3022 MEDI CARE EMPLOYER SHARE	26,735	27,939	26,735	26,735	-1,204
3040 HEALTH INSURANCE EMPLOYER	469,776	457,834	469,776	469,776	11,942
3041 UNEMPLOYMENT INSURANCE EMPLOYER	26,565	28,175	26,565	26,565	-1,610
3042 LONG TERM DISABILITY EMPLOYER	6,991	7,285	6,991	6,991	-294
3043 DEFERRED COMPENSATION EMPLOYER	3,194	3,624	3,194	3,194	-430
3046 RETIREE HEALTH: DEFINED	38,057	38,057	38,057	34,038	-4,019
3060 WORKERS' COMPENSATION EMPLOYER	28,756	28,756	28,756	7,943	-20,813
3080 FLEXIBLE BENEFITS	6,000	6,000	6,000	6,000	0
CLASS: 30 SALARY & EMPLOYEE BENEFITS	3,051,796	3,012,281	2,985,583	2,960,751	-51,530
4041 COUNTY PASS THRU TELEPHONE CHARGES	1,086	1,086	1,086	1,086	0
4100 INSURANCE: PREMIUM	23,679	23,679	23,679	18,194	-5,485
4140 MAINT: EQUIPMENT	800	800	800	800	0
4220 MEMBERSHIPS	285	235	285	285	50
4221 MEMBERSHIPS: LEGISLATIVE ADVOCACY	520	520	520	520	0
4260 OFFICE EXPENSE	12,000	12,000	12,000	12,000	0
4261 POSTAGE	22,000	22,000	22,000	22,000	0
4262 SOFTWARE	7,500	2,500	7,500	7,500	5,000
4263 SUBSCRIPTION / NEWSPAPER / JOURNALS	13,900	8,500	13,900	13,900	5,400
4266 PRINTING / DUPLICATING SERVICES	12,500	12,500	12,500	12,500	0
4300 PROFESSIONAL & SPECIALIZED SERVICES	2,800	2,800	2,800	2,800	0
4337 OTHER GOVERNMENTAL AGENCIES	1,000	1,000	1,000	1,000	0
4420 RENT & LEASE: EQUIPMENT	9,895	9,895	9,895	9,895	0
4461 EQUIP: MINOR	1,800	1,800	1,800	1,800	0
4462 EQUIP: COMPUTER	5,000	10,000	5,000	5,000	-5,000
4503 STAFF DEVELOPMENT	3,000	3,000	3,000	3,000	0
4529 SOFTWARE LICENSE	1,300	1,300	1,300	1,300	0
4600 TRANSPORTATION & TRAVEL	2,000	2,000	2,000	2,000	0
4602 MILEAGE: EMPLOYEE PRIVATE AUTO	8,000	8,000	8,000	8,000	0
4605 RENT & LEASE: VEHICLE	3,000	3,000	3,000	3,000	0
4606 FUEL PURCHASES	2,500	2,500	2,500	2,500	0
4608 HOTEL ACCOMMODATIONS	2,500	2,500	2,500	2,500	0
CLASS: 40 SERVICE & SUPPLIES	137,065	131,615	137,065	131,580	-35
5300 INTERFND: SERVICE BETWEEN FUND	500	500	500	500	0
CLASS: 50 OTHER CHARGES	500	500	500	500	0
7220 INTRAFND: TELEPHONE EQUIPMENT &	11,951	11,951	11,951	11,951	0
7223 INTRAFND: MAIL SERVICE	4,342	4,342	4,342	6,969	2,627
7224 INTRAFND: STORES SUPPORT	1,169	1,169	1,169	309	-860
7225 INTRAFND: CENTRAL DUPLICATING	2,500	2,500	2,500	2,500	0
7227 INTRAFND: MAINFRAME SUPPORT	200,091	200,091	200,091	200,091	0
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	47,735	47,735	47,735	47,735	0
CLASS: 72 INTRAFUND TRANSFERS	270,538	270,538	270,538	272,305	1,767
TYPE: E SUBTOTAL	3,459,899	3,414,934	3,393,686	3,365,136	-49,798
FUND TYPE: 10 SUBTOTAL	3,034,689	2,959,134	2,968,476	2,939,926	-19,208
DEPARTMENT: 05 SUBTOTAL	3,034,689	2,959,134	2,968,476	2,939,926	-19,208

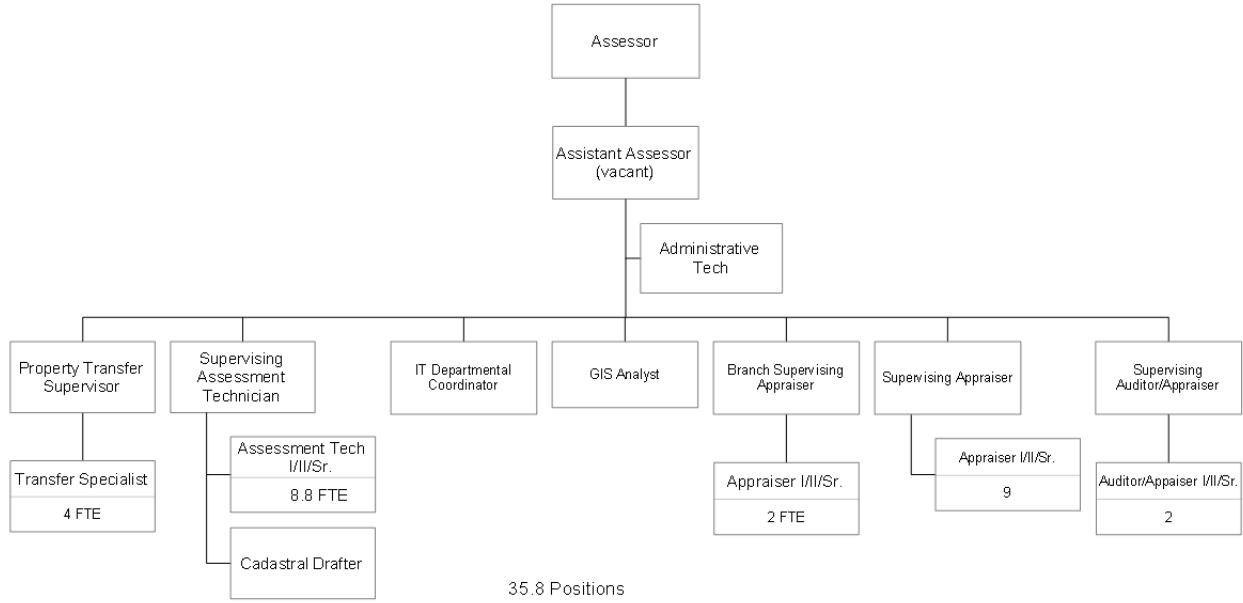
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Personnel Allocation

Classification Title	2011-12 Adjusted Allocation	2012-13 Dept Request	2012-13 CAO Recm'd	Diff from Adjusted
Assessor	1.00	1.00	1.00	-
Administrative Technician	-	1.00	1.00	1.00
Appraiser Aide	1.00	1.00	1.00	-
Appraiser I/II/Sr	8.80	9.00	9.00	0.20
Assessment Technician I/II/Sr	8.40	8.80	8.80	0.40
Assistant Assessor	1.00	1.00	1.00	-
Auditor-Appraiser/Senior Auditor-Appraiser	2.00	2.00	2.00	-
Branch Supervising Appraiser	1.00	1.00	1.00	-
Cadastral Drafter	1.00	1.00	1.00	-
Executive Secretary	1.00	-	-	(1.00)
GIS Analyst I/II	1.00	1.00	1.00	-
Information Technology Department Coord	1.00	1.00	1.00	-
Property Transfer Specialist	4.00	4.00	4.00	-
Property Transfer Supervisor	1.00	1.00	1.00	-
Supervising Appraiser	1.00	1.00	1.00	-
Supervising Assessment Technician	1.00	1.00	1.00	-
Supervising Auditor/Appraiser	1.00	1.00	1.00	-
Department Total	35.20	35.80	35.80	0.60

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Assessor 2012/2013 Org Chart



Karl Weiland, Assessor

ASSESSOR

Ten Year History

	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual
Taxes	1,110	420	35	-	-
State	331,197	-	-	-	-
Charges for Service	616,664	568,872	863,886	618,137	387,095
Misc.	748	135	580	12,305	3,334
Other Financing Sources	-	578,268	533,453	184,940	259,567
Total Revenue	949,719	1,147,695	1,397,954	815,382	649,996
Salaries	1,847,463	2,042,136	2,177,775	2,452,639	2,513,140
Benefits	827,667	995,303	1,129,328	1,135,601	1,093,669
Services & Supplies	94,906	147,588	163,287	142,983	139,817
Other Charges	200	665	480	237	20
Fixed Assets	-	-	1,532	1,608	-
Intrafund Transfers	451,010	427,172	472,384	419,097	437,702
Total Appropriations	3,221,246	3,612,864	3,944,786	4,152,165	4,184,348
NCC	2,271,527	2,465,169	2,546,832	3,336,783	3,534,352
FTE's	42	44	44	44	44

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Ten Year History

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Projected	12/13 Budget
Taxes	-	-	-	-	-
State	-	-	-	-	-
Charges for Service	249,339	170,618	137,031	107,400	135,000
Misc.	1,772	1,325	16,615	21,000	15,000
Other Financing Sources	245,465	245,048	305,632	257,800	275,210
Total Revenue	496,576	416,991	459,278	386,200	425,210
Salaries	2,395,830	2,199,114	2,272,465	1,894,956	2,019,532
Benefits	1,092,735	972,492	1,007,385	967,325	941,219
Services & Supplies	115,053	107,534	153,935	131,615	131,580
Other Charges	-	-	-	500	500
Fixed Assets	-	-	3,101	-	-
Intrafund Transfers	367,681	300,829	276,453	270,538	272,305
Total Appropriations	3,971,299	3,579,969	3,713,339	3,264,934	3,365,136
NCC	3,474,723	3,162,978	3,254,061	2,878,734	2,939,926
FTE's	38	38	38	35	36

10 Year Variance		
	\$ Change	% Change
Taxes	(1,110)	-100%
State	(331,197)	-100%
Charges for Service	(481,664)	-78%
Misc.	14,252	1905%
Other Financing Sources	275,210	N/A
Total Revenue	(524,509)	-55%
Salaries	172,069	9%
Benefits	113,552	14%
Services & Supplies	36,674	39%
Other Charges	300	150%
Fixed Assets	-	N/A
Intrafund Transfers	(178,705)	-40%
Total Appropriations	143,890	4%
NCC	668,399	29%
FTE's	(6)	-15%

Notes

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