

MISSION

The Assessor is responsible for discovering, inventorying, valuing and assessing all taxable real property in the County, including residential, commercial, 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 benefitting 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

	16-17 Actuals	17-18 Budget	18-19 Dept Requested	18-19 CAO Recommend	Change from Budget to Recommend	% Change
Charges for Service	\$ 335,498	\$ 255,000	\$ 305,000	\$ 305,000	\$ 50,000	20%
Misc.	\$ 95,905	\$ 100,000	\$ 25,000	\$ 25,000	\$ (75,000)	-75%
Other Financing Sources	\$ 395,566	\$ 538,750	\$ 234,695	\$ 234,695	\$ (304,055)	-56%
<b>Total Revenue</b>	<b>\$ 826,969</b>	<b>\$ 893,750</b>	<b>\$ 564,695</b>	<b>\$ 564,695</b>	<b>\$ (329,055)</b>	<b>-37%</b>
Salaries and Benefits	\$ 3,532,624	\$ 4,028,137	\$ 4,069,615	\$ 4,011,853	\$ (16,284)	0%
Services & Supplies	\$ 120,311	\$ 134,854	\$ 143,217	\$ 143,217	\$ 8,363	6%
Other Charges	\$ -	\$ 500	\$ -	\$ -	\$ (500)	-100%
Fixed Assets	\$ -	\$ 28,000	\$ -	\$ -	\$ (28,000)	-100%
Operating Transfers	\$ -	\$ 198,000	\$ -	\$ -	\$ (198,000)	-100%
Intrafund Transfers	\$ 10,868	\$ 11,401	\$ 11,833	\$ 11,833	\$ 432	4%
<b>Total Appropriations</b>	<b>\$ 3,663,803</b>	<b>\$ 4,400,892</b>	<b>\$ 4,224,665</b>	<b>\$ 4,166,903</b>	<b>\$ (233,989)</b>	<b>-5%</b>
<b>Net County Cost</b>	<b>\$ 2,836,834</b>	<b>\$ 3,507,142</b>	<b>\$ 3,659,970</b>	<b>\$ 3,602,208</b>	<b>\$ 95,066</b>	<b>3%</b>
FTEs	37.8	37.8	37.8	37.8	0.0	0%

MAJOR BUDGET CHANGES

Revenue

*Charges for Services*

\$50,000 Increase in revenue projected from the 5% administration fee on the supplemental roll.

*Miscellaneous*

(\$75,000) Decrease in Proposition 90 (base year transfer) application fees due to termination of program effective November of 2018. Homeowners who qualify prior to the November deadline will have up to 2 years to submit their application for a base year transfer.

*Operating Transfers*

(\$304,055) Decrease primarily attributed to reduction in use of Modernization special revenue funds (\$216,800), used for the purchase of the property tax administration system in FY 2017-18, and revenues for the separate assessment of timeshares (\$87,200) related to the consolidation of a previously separately billed timeshare project.

# Assessor

## RECOMMENDED BUDGET • FY 2018-19

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### Appropriations

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#### *Fixed Assets*

(\$28,000) The Department budgeted \$28,000 in Fixed Assets in FY 2017-18 to purchase furniture related to the A & B Building renovation project. No Fixed Assets are requested in FY 2018-19.

#### *Operating Transfers*

(\$198,000) The Department budgeted use of its Modernization special revenue fund to offset some of the General Fund cost of the new property tax administration system. In FY 2017-18, the funds were brought into the department's operating account and were transferred out to the Accumulated Capital Outlay fund.

## 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 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. This function has played a lead role in the transition to the new property system including responsibility for data conversion, business process analysis, process modification, system training and implementation.

**BUDGET SUMMARY BY PROGRAM**

	<b>Appropriations</b>	<b>Revenues</b>	<b>Net County Cost</b>	<b>Staffing</b>
Administration & Management	\$ 352,982	\$ -	\$ 352,982	3.1
Appraisal	\$ 1,522,112	\$ 270,805	\$ 1,251,307	13.9
Assessment	\$ 640,278	\$ 285,011	\$ 355,267	5.8
Discovery & Inventory	\$ 1,335,756	\$ -	\$ 1,335,756	13.6
IT & GIS Technology	\$ 315,775	\$ 8,879	\$ 306,896	1.4
<b>Total</b>	<b>\$ 4,166,903</b>	<b>\$ 564,695</b>	<b>\$ 3,602,208</b>	<b>37.8</b>

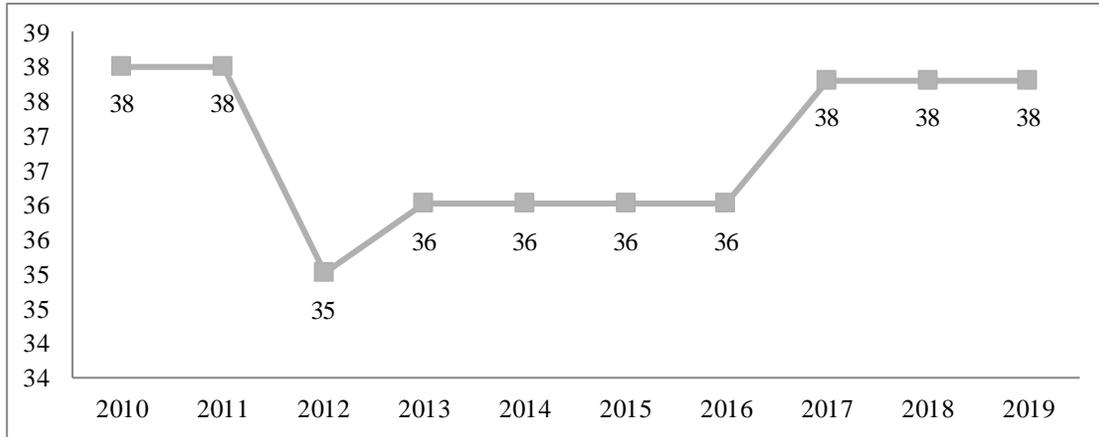
# Assessor

## RECOMMENDED BUDGET • FY 2018-19

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### STAFFING TREND

Staffing for the Assessor’s Office declined during the economic recession to as low of 35 FTEs. Since the recovery, it has remained fairly flat. The recommended staff allocation for FY 2018-19 is 37.8 FTEs.



### RECOMMENDED BUDGET

This Budget is recommended at \$4,166,903, which is a decrease of \$233,989 (-5.3%) when compared to the FY 2017-18 Adopted Budget. The General Fund provides 86.4% of the funding for this Department, and is increased by \$95,066 (2.7%) when compared to the FY 2017-18 Adopted Budget.

Revenue related to reimbursement of cost for administering the Supplemental property tax roll is expected to increase, based on current year projections and activity.

The termination of the Proposition 90 (base year transfer) program in November of 2018 is projected to decrease application revenue for FY 2018-19, from \$100,000 to \$25,000. It should be noted that homeowners who qualify for the Proposition 90 program prior to November of 2018 will have up to two years to submit their application for a reduced assessment. Therefore, it may be that actual application fee receipts exceed the \$25,000 recommended amount.

Additionally, the Assessor reports that a large timeshare business has changed from individual assessment and billing to a single consolidated bill for roughly 8,000 timeshare intervals. The corresponding decrease in the separate assessment timeshare fee revenue is approximately \$193,000 countywide, and the Assessor’s share of this is reflected in the Operating Transfers revenue account.

### CAO Adjustments

The Recommended Budget increases the use of the Department’s special revenue fund to reduce the General Fund impact of the new property tax administration system. The Assessor has agreed with this use of funds. This fund will provide approximately \$70,000 toward this project in FY 2018-19. These funds will be transferred directly from the special revenue fund to the Accumulated Capital Outlay fund.

There are no additional CAO adjustments recommended for FY 2018-19.

Sources & Uses of Funds

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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 application fee for Proposition 90 base year transfers, and 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 \$99,000 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. In FY 2018-19, \$29,000 of this funding will be used within the department’s operating account to purchase ergonomic evaluation recommended equipment, and for software and database modifications to the new property system implementation project. The fund will also provide \$70,000 in funding to the ACO fund for the second year of costs related to Megabyte, the new property tax administration program.

FINANCIAL INFORMATION BY FUND TYPE

FUND TYPE: 10 GENERAL FUND  
DEPARTMENT: 05 ASSESSOR

		CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
<b>TYPE: R REVENUE</b>					
<b>SUBOBJ</b>	<b>SUBOBJ TITLE</b>				
1300	ASSESSMENT & TAX COLLECTION FEES	250,000	300,000	300,000	50,000
1740	CHARGES FOR SERVICES	5,000	5,000	5,000	0
<b>CLASS: 13</b>	<b>REV: CHARGE FOR SERVICES</b>	255,000	305,000	305,000	50,000
1940	MISC: REVENUE	100,000	25,000	25,000	-75,000
<b>CLASS: 19</b>	<b>REV: MISCELLANEOUS</b>	100,000	25,000	25,000	-75,000
2020	OPERATING TRANSFERS IN	538,750	234,695	234,695	-304,055
<b>CLASS: 20</b>	<b>REV: OTHER FINANCING SOURCES</b>	538,750	234,695	234,695	-304,055
<b>TYPE: R SUBTOTAL</b>		893,750	564,695	564,695	-329,055

# Assessor

## RECOMMENDED BUDGET • FY 2018-19

### FINANCIAL INFORMATION BY FUND TYPE

**FUND TYPE:** 10 GENERAL FUND  
**DEPARTMENT:** 05 ASSESSOR

	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
<b>TYPE: E EXPENDITURE</b>				
<b>SUBOBJ SUBOBJ TITLE</b>				
3000 PERMANENT EMPLOYEES / ELECTED	2,601,524	2,569,466	2,569,466	-32,058
3001 TEMPORARY EMPLOYEES	43,843	43,843	43,843	0
3005 TAHOE DIFFERENTIAL	12,000	12,000	12,000	0
3006 BILINGUAL PAY	2,080	2,080	2,080	0
3020 RETIREMENT EMPLOYER SHARE	569,975	623,960	623,960	53,985
3022 MEDI CARE EMPLOYER SHARE	37,921	37,459	37,459	-462
3040 HEALTH INSURANCE EMPLOYER	658,365	575,076	575,076	-83,289
3041 UNEMPLOYMENT INSURANCE EMPLOYER	0	64,237	6,475	6,475
3042 LONG TERM DISABILITY EMPLOYER	6,509	6,427	6,427	-82
3043 DEFERRED COMPENSATION EMPLOYER	4,140	10,312	10,312	6,172
3046 RETIREE HEALTH: DEFINED	43,290	45,248	45,248	1,958
3060 WORKERS' COMPENSATION EMPLOYER	30,490	61,507	61,507	31,017
3080 FLEXIBLE BENEFITS	18,000	18,000	18,000	0
<b>CLASS: 30 SALARY &amp; EMPLOYEE BENEFITS</b>	<b>4,028,137</b>	<b>4,069,615</b>	<b>4,011,853</b>	<b>-16,284</b>
4041 COUNTY PASS THRU TELEPHONE CHARGES	1,086	1,086	1,086	0
4100 INSURANCE: PREMIUM	11,746	15,934	15,934	4,188
4140 MAINT: EQUIPMENT	650	650	650	0
4220 MEMBERSHIPS	435	410	410	-25
4221 MEMBERSHIPS: LEGISLATIVE ADVOCACY	520	520	520	0
4260 OFFICE EXPENSE	12,000	12,000	12,000	0
4261 POSTAGE	22,000	22,000	22,000	0
4262 SOFTWARE	2,500	5,000	5,000	2,500
4263 SUBSCRIPTION / NEWSPAPER / JOURNALS	18,422	18,422	18,422	0
4266 PRINTING / DUPLICATING SERVICES	12,500	12,500	12,500	0
4300 PROFESSIONAL & SPECIALIZED SERVICES	2,800	2,000	2,000	-800
4337 OTHER GOVERNMENTAL AGENCIES	1,000	1,000	1,000	0
4420 RENT & LEASE: EQUIPMENT	9,895	9,895	9,895	0
4461 EQUIP: MINOR	12,000	7,500	7,500	-4,500
4462 EQUIP: COMPUTER	0	5,000	5,000	5,000
4503 STAFF DEVELOPMENT	3,000	3,000	3,000	0
4529 SOFTWARE LICENSE	6,300	6,300	6,300	0
4600 TRANSPORTATION & TRAVEL	2,000	2,000	2,000	0
4602 MILEAGE: EMPLOYEE PRIVATE AUTO	8,000	8,000	8,000	0
4605 RENT & LEASE: VEHICLE	3,000	5,000	5,000	2,000
4606 FUEL PURCHASES	2,500	2,500	2,500	0
4608 HOTEL ACCOMMODATIONS	2,500	2,500	2,500	0
<b>CLASS: 40 SERVICE &amp; SUPPLIES</b>	<b>134,854</b>	<b>143,217</b>	<b>143,217</b>	<b>8,363</b>
5300 INTERFND: SERVICE BETWEEN FUND	500	0	0	-500
<b>CLASS: 50 OTHER CHARGES</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>-500</b>
6040 FIXED ASSET: EQUIPMENT	28,000	0	0	-28,000
<b>CLASS: 60 FIXED ASSETS</b>	<b>28,000</b>	<b>0</b>	<b>0</b>	<b>-28,000</b>
7000 OPERATING TRANSFERS OUT	198,000	0	0	-198,000
<b>CLASS: 70 OTHER FINANCING USES</b>	<b>198,000</b>	<b>0</b>	<b>0</b>	<b>-198,000</b>
7223 INTRAFND: MAIL SERVICE	10,773	11,256	11,256	483
7224 INTRAFND: STORES SUPPORT	628	577	577	-51
<b>CLASS: 72 INTRAFUND TRANSFERS</b>	<b>11,401</b>	<b>11,833</b>	<b>11,833</b>	<b>432</b>
<b>TYPE: E SUBTOTAL</b>	<b>4,400,892</b>	<b>4,224,665</b>	<b>4,166,903</b>	<b>-233,989</b>
<b>FUND TYPE: 10 SUBTOTAL</b>	<b>3,507,142</b>	<b>3,659,970</b>	<b>3,602,208</b>	<b>95,066</b>
<b>DEPARTMENT: 05 SUBTOTAL</b>	<b>3,507,142</b>	<b>3,659,970</b>	<b>3,602,208</b>	<b>95,066</b>

PERSONNEL ALLOCATION

Classification Title	2017-18 Adjusted Allocation	2018-19 Dept Request	2018-19 CAO Recm'd	Diff from Adjusted
Assessor	1.00	1.00	1.00	-
Administrative Technician	1.00	1.00	1.00	-
Appraiser I/II/Sr	13.00	13.00	13.00	-
Assessment Technician I/II/Sr	7.80	7.80	7.80	-
Assistant Assessor - Valuation	1.00	1.00	1.00	-
Assistant Assessor - System Support	1.00	1.00	1.00	-
Auditor-Appraiser/Senior Auditor-Appraiser	2.00	2.00	2.00	-
Cadastral Drafter	1.00	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	-
<b>Department Total</b>	<b>37.80</b>	<b>37.80</b>	<b>37.80</b>	<b>-</b>

ORGANIZATIONAL CHART

