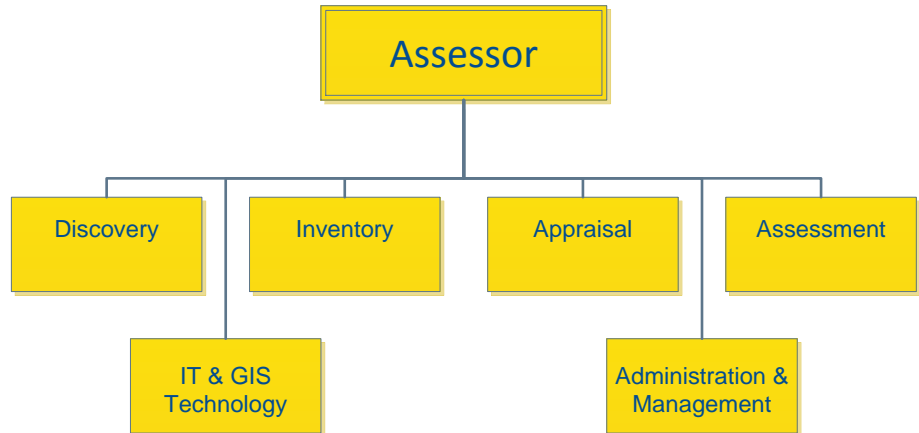




Assessor

Organizational Chart



Goals

Continue the high level of fair and impartial assessments and outstanding public service for which the office has maintained an excellent reputation.

Provide for adequate staff resources for adequate processing of sales and new construction as real estate market recovers.

Develop more efficient procedures for Proposition 8 reviews while ensuring properties receive a fair, impartial and quality appraisal.

Participate in the California Assessor's efforts to implement the electronic deployment of all Assessors' forms which will allow citizens to download, complete and fill any form required by an Assessor's office.

Hire Assistant Assessor and implement management restructuring to prepare the Assessor for transition to a new property system. Work with the Auditor and Tax Collector in the selection and implementation of the new system.

Accomplishments

Developed and implemented paperless workflow process

Implemented on line electronic business statement process

Prerequisite steps in the development of a paperless property records

Department Overview

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 prepares and submits the secured, unsecured, and supplemental assessment rolls for use in preparation of assessments for taxation by the various taxing agencies. 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 as well as the efficient and effective use of resources.

2015-16 Summary of Department Programs

	Appropriation	Revenue	Net County Cost	Staffing
Discovery	\$705,545	\$0	\$705,545	7.30
Inventory	\$605,315	\$0	\$605,315	6.50
Appraisal	\$1,422,902	\$0	\$1,422,902	12.70
Assessment	\$595,361	\$474,400	\$120,961	5.45
IT & GIS Technology	\$314,796	\$25,000	\$289,796	2.10
Administration & Management	\$211,295	\$0	\$211,295	1.75
TOTAL	\$3,855,214	\$499,400	\$3,355,814	35.80

Recommended Budget Highlights for Assessor

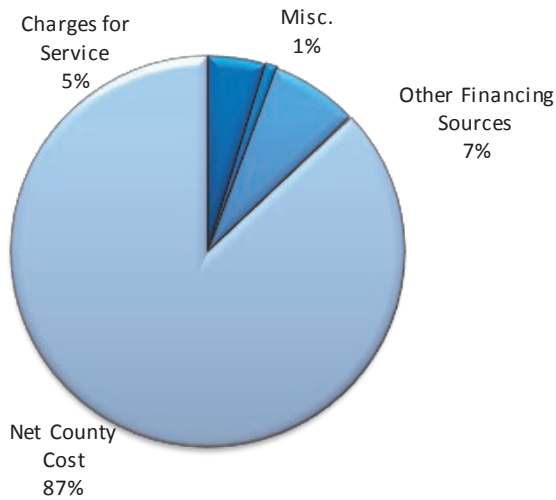
The Recommended Budget represents an overall increase of \$50,000 or 11% in revenues and an increase of \$292,758 or 8% in appropriations when compared to the FY 2014-15 approved budget. As a result, the Net County Cost has increased \$242,758 or 8%.

Revenues are increasing slightly over FY 14-15. The increase in appropriations is related to salaries and benefits. Funding is included to fill the vacant Assistant Assessor position that has remained vacant for four years. The Recommended Budget includes the deletion of 1.0 FTE Branch Supervising Appraiser and the addition of 1.0 FTE Supervising Appraiser to true up the department's personnel allocation for a previously authorized underfill at the Supervising Appraiser level.

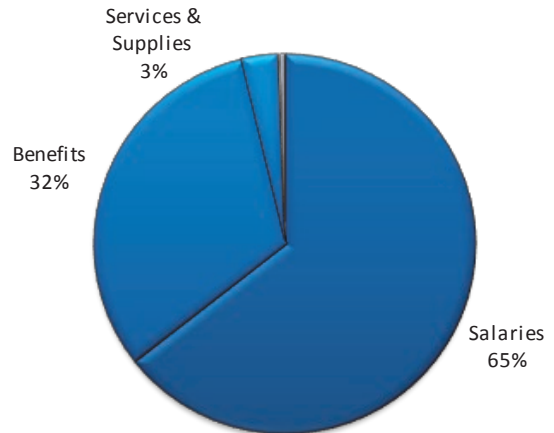
The Assessor indicates that the most important task facing his office with the greatest potential to impact County revenue is the annual review and adjustment of Proposition 8 property values. Sufficient resources in the Assessor's Office are needed to conduct those reviews and ensure that properties receive a fair, impartial and quality appraisal.

	12/13	13/14	14/15	15/16	15/16
	Actual	Actual	Projected	Dept Req	CAO Rec
Charges for Service	128,065	238,534	135,000	180,000	180,000
Misc.	28,835	33,140	35,000	40,000	40,000
Other Financing Sources	245,462	261,967	279,400	279,400	279,400
Total Revenue	402,362	533,641	449,400	499,400	499,400
Salaries	1,957,949	2,102,126	2,262,349	2,482,144	2,482,144
Benefits	952,522	914,586	1,153,863	1,232,027	1,232,027
Services & Supplies	90,857	106,579	129,981	119,233	119,233
Other Charges	-	-	500	500	500
Fixed Assets	-	-	5,000	7,500	7,500
Intrafund Transfers	23,777	8,048	10,763	13,810	13,810
Total Appropriations	3,025,105	3,131,339	3,562,456	3,855,214	3,855,214
NCC	2,622,743	2,597,698	3,113,056	3,355,814	3,355,814
FTE's	36	36	36	36	36

Source of Funds



Use of Funds



Source of Funds—Assessor

Charges for Services (\$180,000): The bulk of this revenue is in Assessment & Tax Collection (\$175,000): 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, and Assessor). 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 (\$40,000): Revenue budgeted from Proposition 90 application fees is estimated at \$40,000, based on projected applications for the fiscal year.

Operating Transfers (\$279,400): The bulk of this revenue (\$259,970) 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 \$19,700 will fund replacements for obsolete computer equipment as well as software licenses.

Net County Cost (\$3,355,814): 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 \$1,182,051.

Use of Funds—Assessor

Salaries & Benefits (\$3,714,171): Primarily comprised of permanent salaries (\$2,482,144), retirement (\$551,455), and health insurance (\$562,262).

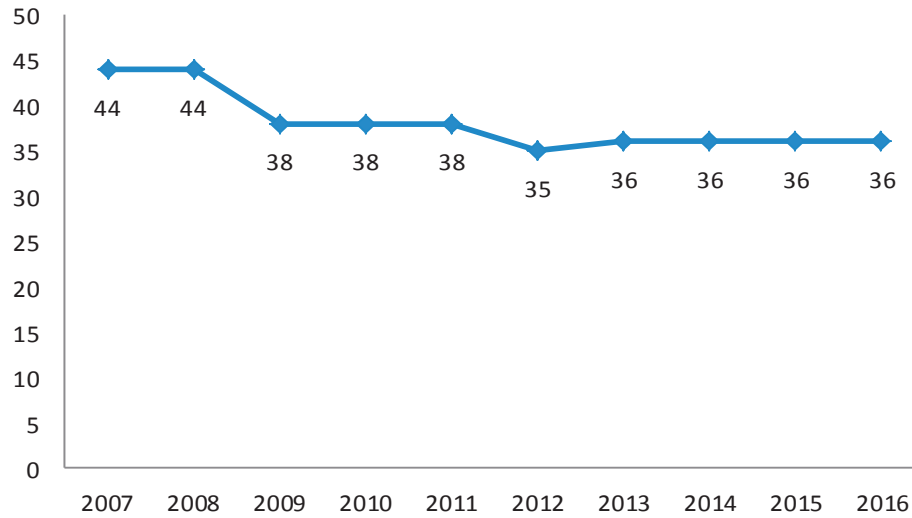
Services & Supplies (\$119,233): Major expenses include liability insurance (\$16,725), office expense (\$12,000), postage (\$22,000), subscriptions (\$13,022), equipment rental (\$9,895), and employee mileage reimbursement (\$8,000).

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

Fixed Assets (\$7,500): Fixed asset appropriations are for a replacement scanner and a large screen monitor/projector for the Assessor conference room.

Intrafund Transfers (\$13,810): Intrafund transfers consist of charges from other departments for services such as IT programming support (\$2,500) mail services (\$10,485) and stores support (\$575).

Staffing Trend for Assessor



Staffing for the Assessor over the past ten years has gone from 44 FTE in FY 2005-06 to 35.8 FTE. Reductions in FY 2008-09 were primarily from the loss of the State Property Tax Administration Program. Total allocations for FY 2015-16 remain the same at 35.8 consisting of 30.8 FTE'S on the West Slope and 5 FTE'S in South Lake Tahoe.

Classification Title	2014-15 Adjusted Allocation	2015-16 Dept Request	2015-16 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	11.00	11.00	11.00	-
Assessment Technician I/II/Sr	7.80	7.80	7.80	-
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)
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	2.00	2.00	1.00
Supervising Assessment Technician	1.00	1.00	1.00	-
Supervising Auditor/Appraiser	1.00	1.00	1.00	-
Department Total	35.80	35.80	35.80	-

Discovery Program

Program Summary:

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 Program

Program Summary:

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.

Appraisal Program

Program Summary:

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 is 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 Program

Program Summary:

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 Program

Program Summary:

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.

Administration & Management Program

Program Summary:

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 Administrative Technician.

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2015-16

Budget Unit **05 Assessor**
 Function **General Government**
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2013-14	2014-15	2015-16	2015-16
	Actual	Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Department Requested	CAO Recommended
1	2	3	4	5

Charges for Services

1300 Assessment and Tax Collection Fees	\$ 238,534	\$ 125,000	\$ 175,000	\$ 175,000
1740 Charges for Services	-	10,000	5,000	5,000
Total Charges for Services	\$ 238,534	\$ 135,000	\$ 180,000	\$ 180,000

Miscellaneous Revenues

1940 Miscellaneous Revenue	\$ 33,140	\$ 35,000	\$ 40,000	\$ 40,000
Total Miscellaneous Revenues	\$ 33,140	\$ 35,000	\$ 40,000	\$ 40,000

Other Financing Sources

2020 Operating Transfers In	\$ 261,967	\$ 279,400	\$ 279,400	\$ 279,400
Total Other Financing Sources	\$ 261,967	\$ 279,400	\$ 279,400	\$ 279,400

Total Revenue	\$ 533,641	\$ 449,400	\$ 499,400	\$ 499,400
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Salaries and Employee Benefits

3000 Permanent Employees / Elected Officials	\$ 2,043,288	\$ 2,248,269	\$ 2,468,064	\$ 2,468,064
3001 Temporary Employees	38,808	-	-	-
3004 Other Compensation	5,900	-	-	-
3005 Tahoe Differential	12,045	12,000	12,000	12,000
3006 Bilingual Pay	2,085	2,080	2,080	2,080
3020 Employer Share - Employee Retirement	400,150	482,135	551,455	551,455
3022 Employer Share - Medi Care	28,982	33,172	35,396	35,396
3040 Employer Share - Health Insurance	437,042	561,953	562,262	562,262
3041 Employer Share - Unemployment Insurance	952	-	-	-
3042 Employer Share - Long Term Disab Insurance	3,466	5,866	6,245	6,245
3043 Employer Share - Deferred Compensation	3,566	6,171	6,856	6,856
3046 Retiree Health - Defined Contributions	34,038	34,972	36,775	36,775
3060 Employer Share - Workers' Compensation	6,110	17,594	21,038	21,038
3080 Flexible Benefits	280	12,000	12,000	12,000
Total Salaries and Employee Benefits	\$ 3,016,712	\$ 3,416,212	\$ 3,714,171	\$ 3,714,171

Services and Supplies

4041 Cnty Pass thru Telephone Chrges to Depts	\$ 870	\$ 1,086	\$ 1,086	\$ 1,086
4100 Insurance - Premium	8,253	16,195	16,725	16,725
4140 Maintenance - Equipment	-	650	650	650
4144 Maintenance - Computer System Supplies	1,252	-	-	-
4220 Memberships	245	435	435	435
4221 Memberships - Legislative Advocacy	520	520	520	520
4260 Office Expense	11,664	12,000	12,000	12,000
4261 Postage	34,532	22,000	22,000	22,000
4262 Software	-	7,500	2,500	2,500
4263 Subscription / Newspaper / Journals	9,995	19,300	13,022	13,022
4266 Printing / Duplicating	2,322	12,500	12,500	12,500
4300 Professional and Specialized Services	65	2,800	2,800	2,800
4337 Other Governmental Agencies	487	1,000	1,000	1,000
4420 Rents and Leases - Equipment	8,358	9,895	9,895	9,895
4440 Rent & Lease - Building/Improvements	500	-	-	-

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2015-16

Budget Unit **05 Assessor**
 Function **General Government**
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15	2015-16 Department Requested	2015-16 CAO Recommended
		Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>		
1	2	3	4	5
4461 Minor Equipment	3,400	1,800	1,800	1,800
4462 Minor Computer Equipment	1,294	-	-	-
4500 Special Departmental Expense	190	-	-	-
4503 Staff Development	1,256	3,000	3,000	3,000
4529 Software License	540	1,300	1,300	1,300
4600 Transportation and Travel	2,295	2,000	2,000	2,000
4602 Employee - Private Auto Mileage	5,074	8,000	8,000	8,000
4605 Vehicle - Rent or Lease	5,154	3,000	3,000	3,000
4606 Fuel Purchases	4,139	2,500	2,500	2,500
4608 Hotel Accommodations	4,099	2,500	2,500	2,500
4620 Utilities	75	-	-	-
Total Services and Supplies	\$ 106,579	\$ 129,981	\$ 119,233	\$ 119,233
Other Charges				
5300 Interfund Expenditures	\$ -	\$ 500	\$ 500	\$ 500
Total Other Charges	\$ -	\$ 500	\$ 500	\$ 500
Fixed Assets				
6042 Fixed Assets - Computer Sys Equipment	\$ -	\$ 5,000	\$ 7,500	\$ 7,500
Total Fixed Assets	\$ -	\$ 5,000	\$ 7,500	\$ 7,500
Intrafund Transfers				
7200 Intrafund Transfers	\$ 25	\$ -	\$ -	\$ -
7223 Intrafund: Mail Service	7,657	7,710	10,485	10,485
7224 Intrafund: Stores Support	366	303	575	575
7231 Intrafund: IS Programming Support	-	2,500	2,500	2,500
7232 Intrafund: Maint Bldg & Improvmnts	-	250	250	250
Total Intrafund Transfers	\$ 8,048	\$ 10,763	\$ 13,810	\$ 13,810
Total Expenditures/Appropriations	\$ 3,131,339	\$ 3,562,456	\$ 3,855,214	\$ 3,855,214
Net Cost	\$ (2,597,698)	\$ (3,113,056)	\$ (3,355,814)	\$ (3,355,814)