



Assessor Overview

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El Dorado County Assessor

Property Tax Administration

In California, Property Tax Administration is a County responsibility. The Assessor, along with the Auditor/Controller and the Treasurer/Tax Collector, share this responsibility:

The Assessor - 1) maintains the inventory of all assessable property in the county, 2) appraises and values property and 3) prepares the various assessment rolls and turns them over to the Auditor.

The Auditor - 1) determines the property tax rates, 2) applies the rates to the value of each property, 3) adds any special assessment charges and turns the extended roll over to the Tax Collector . Also apportions property taxes to all agencies.

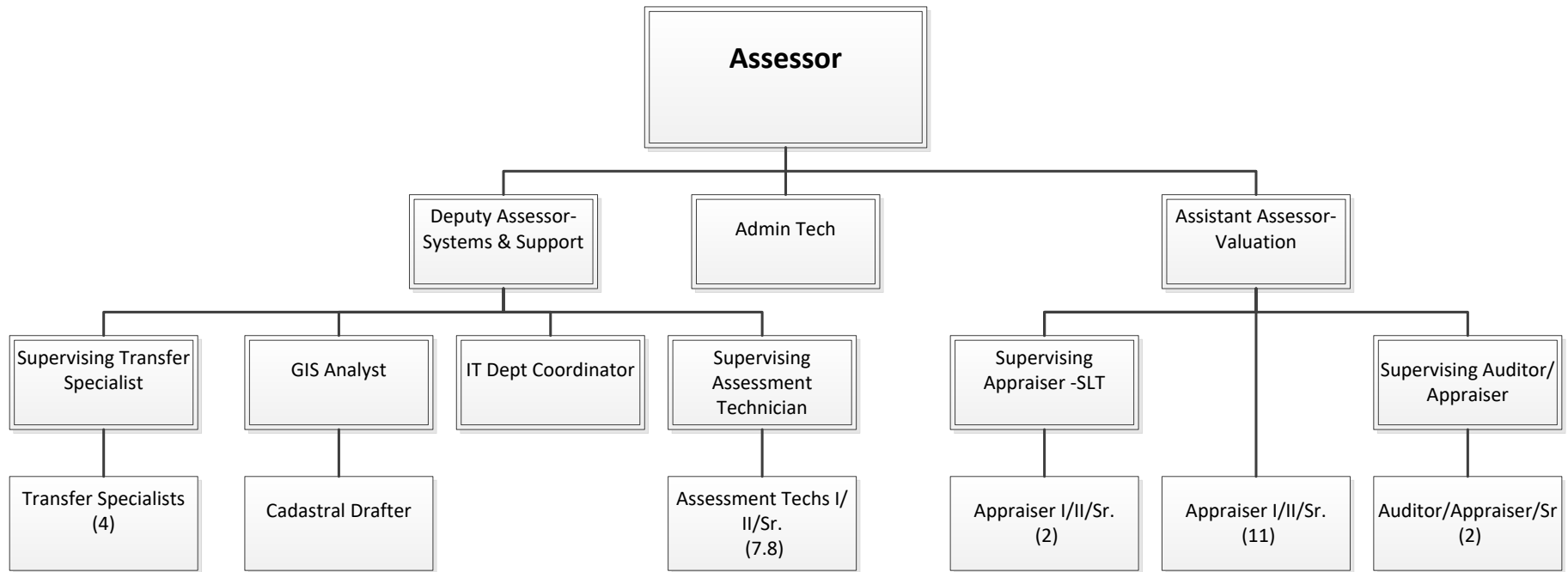
The Tax Collector - 1) prints and mails the tax bills 2) deposits and processes the payments, 3) pursues payment of delinquent bills and sells defaulted property at auction.

El Dorado County Assessor

Mission

- The office of 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, disabled veterans 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.

2018/2019 Assessors Organization Chart



Total FTE – 37.8

The Assessor maintains an office with five staff in South Lake Tahoe.

2020/2021 Budget

The Assessor is 100% a general fund department

2020/2021 Budget	
Revenues	\$ 593,140
Salaries	(\$ 4,243,231)
Service & Supplies	(129,172)
Net County Cost	(\$ 3,779,263)

Current Challenges

- In 2018, the County migrated to a new property system. The migration was successful, however there remains several significant and critical auxiliary programs that still need to be migrated to compatible programming in order to complete the transition.
- The organizational structure of the office is being realigned to better support the work processes of the new property system.
- 2020 real estate activity appears to have increased over 2019 by about 20%. This is a significant increase in workload for the office that must be completed by the end of June 2021 in order to insure that the assessment roll is complete and accurate.
- COVID is still a constant challenge.

Current Challenges

Prop 19

- Prop 19 makes substantial changes to several Revenue & Taxation code sections that provide for portability of prop 13 base year values.
- The changes affect transfers from parents to children and grandparents to grandchildren, base year transfers to replacement principal residences and transfers resulting from disability and catastrophic events like fire and flood.
- These changes are adding some degree of administration to Assessors, at this point the full impact is not known as implementation legislation is still pending.
- The fiscal impact to revenues is unknown as well, however because El Dorado County accepted base year transfers under Prop 90 between 2011 and November 2018, that experience will be helpful in estimating the impacts on future revenues
- There are also provisions in Prop 19 that are intended to offset property tax revenue losses to certain fire districts.
- As the implementation progresses, we will keep the CAO and the board up to date.

Questions ?