

ASSESSOR'S OFFICE OVERVIEW 2023

Presented to the Board of Supervisors

Jon DeVille, Assessor

Tuesday January 31, 2023



TRANSITION UPDATE



"THE TIME TO REPAIR THE ROOF IS WHEN THE
SUN IS SHINING."

- JOHN F. KENNEDY

THE PLAN (2023-2026)

- ▶ Enhance Customer Service
- ▶ Optimize Systems/Streamline Processes
- ▶ Enhance Communications
- ▶ Innovate with smart cost-effective technology

MISSION STATEMENT

- ▶ Our mission is to establish property values fairly and equitably for all property owners in El Dorado County and to provide exceptional service to the public

OUR VALUES

- ▶ Integrity
- ▶ Efficiency
- ▶ Innovation

ROLE OF THE ASSESSOR

THE ASSESSOR, IS A
CONSTITUTIONALLY ELECTED OFFICER,
UP FOR ELECTION EVERY FOUR YEARS.

- ▶ The key responsibilities of the Assessor's Office are:
 - Locates, inventories and identifies the ownership of all taxable property in El Dorado County
 - Determines a taxable value for all property subject to property taxation
 - Determines and applies all legal exemptions
 - The Assessor must maintain property records and provide property owners and the public access to assessment roll information, as allowed by law
 - Delivers an accurate assessment roll to the Auditor-Controller's Office prior to July 1st

PROPERTY TAX ADMINISTRATION

The Assessor

- Maintains the inventory of all assessable property in the county (Discovery)
- Appraises and values all property (Valuation)
- Prepares the various assessment rolls and delivers them to the Auditor (Assessment)

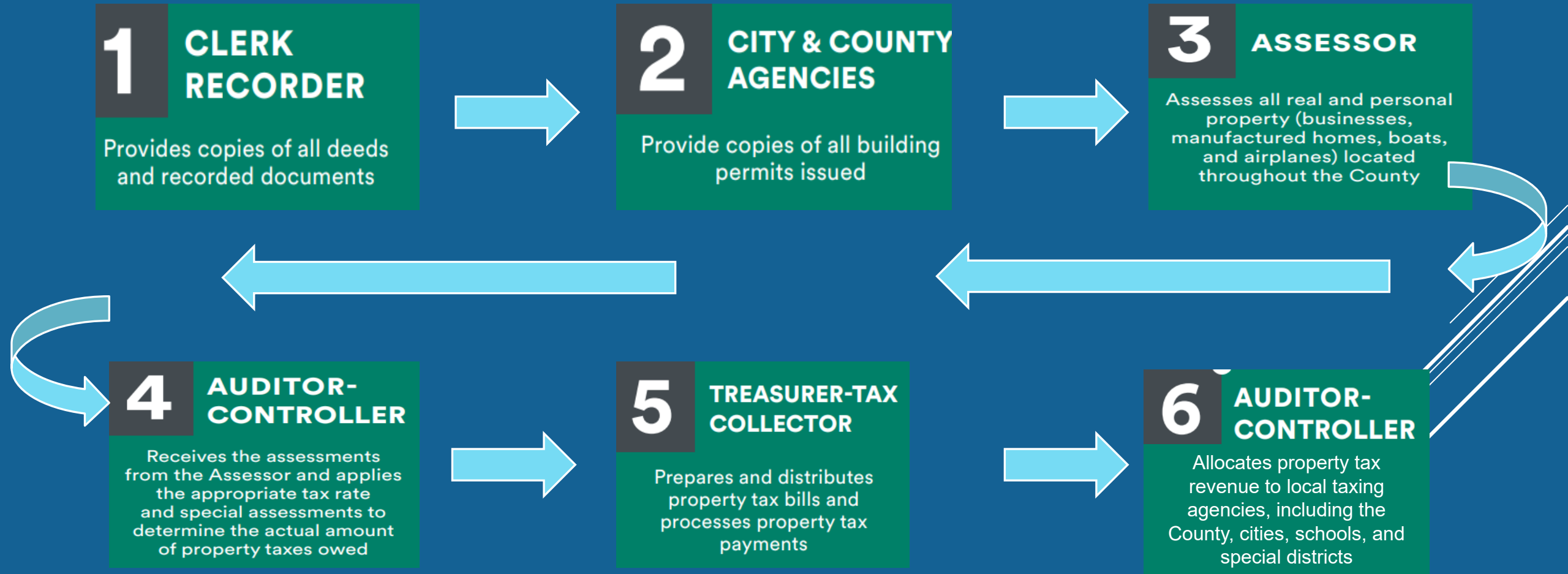
The Auditor

- Determines the property tax rates based on statutes
- Applies the rates to the value of each property
- Adds any direct charges and delivers the tax roll to the Tax Collector

The Tax Collector

- Prints and mails the tax bills, posts them online
- Collects, deposits and processes the payment
- Pursues payment of delinquent bills and sells defaulted property at auction

PROPERTY TAX WORK FLOW



OUR COUNTY

El Dorado County

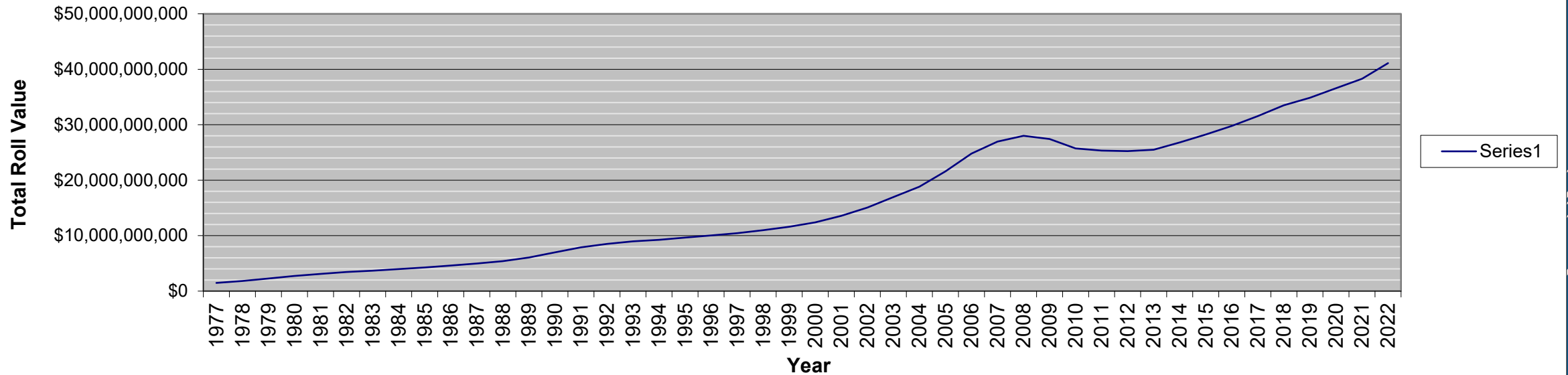
- 100,000 real property parcels
- 30,000 timeshare intervals in South Lake Tahoe
- 4,000 businesses
- 3,000 boats
- 2,000 other types of assessments (airplanes, minerals, TPZ)

Total assessed value for the 2022/2023 roll is roughly \$40 billion.

The roll will generate about \$400 million at the 1% property tax rate. Roughly around 40% (\$160 million) goes to support education, about 37% (\$148 million) goes to the cities of Placerville and SLT, special districts like, EID, fire departments, CSD's and the remainder, about 23% (\$92 million) goes into the county general fund.

EL DORADO COUNTY ASSESSMENT ROLL HISTORY

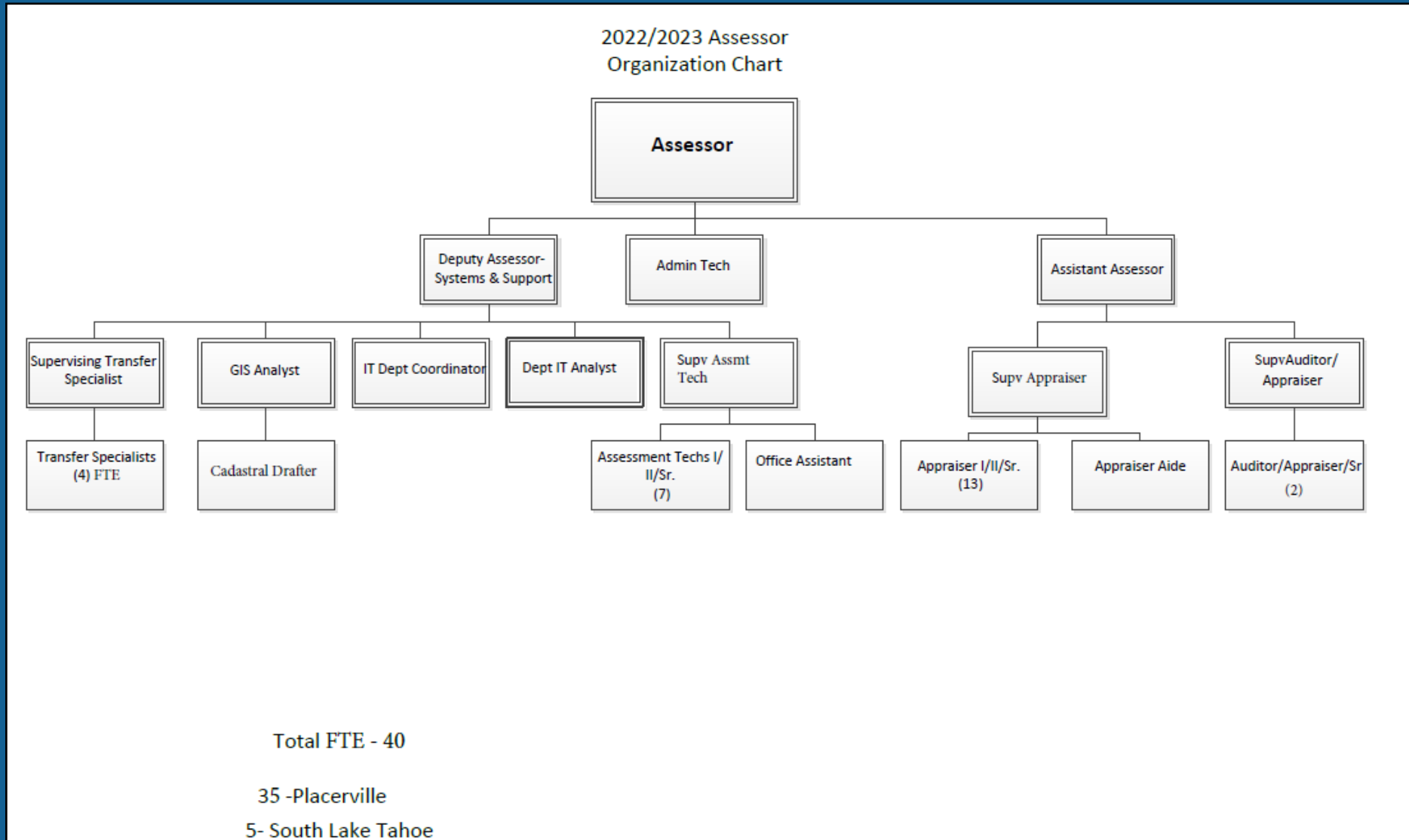
El Dorado County Assessed Roll Value



EL DORADO COUNTY ASSESSMENT ROLL NET OF EXEMPTIONS - COMPARISON TO PRIOR YEAR

Year	Land	Improvements	Pers. Property	Total Before Ex	Non H/O Ex	Total	Homeowners Ex	Net Total
2022-2023	12,576,310,549	28,135,192,127	833,132,519	41,544,635,195	810,102,734	40,734,532,461	273,395,972	40,461,136,489
2021-2022	11,879,859,893	26,203,389,164	733,857,209	38,817,106,266	828,310,713	37,988,795,553	277,969,960	37,710,825,593
Difference	696,450,656	1,931,802,963	99,275,310	2,727,528,929	-18,207,979	2,745,736,908	-4,573,988	2,750,310,896
Net Increase In Assessed Values								6.80%
Number of Secured Assessments	128,257							
Number of Unsecured Assessments	7,521							
Total Assessments	135,778							

ORGANIZATIONAL CHART



BUDGET COMPARISON SNAPSHOT

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
REVENUES				
Assessment Fees	\$ 300,000.00	\$ 300,000.00	\$ 350,000.00	\$ 400,000.00
Charges for Service	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Miscellaneous	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 15,000.00
Operating Transfers in	\$ 255,553.00	\$ 263,140.00	\$ 283,492.00	\$ 267,708.00
TOTAL	\$ 585,553.00	\$ 593,140.00	\$ 663,492.00	\$ 687,708.00
EXPENDITURES				
Salaries and Benefits	\$ 4,361,705.00	\$ 4,243,231.00	\$ 4,606,613.00	\$ 4,716,064.00
Services/Supplies	\$ 138,522.00	\$ 121,041.00	\$ 173,112.00	\$ 287,449.00
Fixed Assets	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -
Intrafund Transfers	\$ 9,633.00	\$ 8,131.00	\$ 10,124.00	\$ 11,473.00
TOTAL	\$ 4,509,860.00	\$ 4,372,403.00	\$ 4,789,849.00	\$ 5,014,986.00
Net County Cost	\$ 3,924,307.00	\$ 3,779,263.00	\$ 4,126,357.00	\$ 4,327,278.00
FTE's	37.8	40.8	41	40

SERVICE AND PERFORMANCE INDICATORS

- ▶ Roll Submittal to Auditor-Controller's Office
- ▶ Public Engagement
- ▶ Measurable operational activities



ROLE IN THE STRATEGIC PLAN

Core Values

Accountability – Collaboration – Integrity – Service Excellence – Fiscal Responsibility

Strategic Goals

Economic Development – Good Governance – Healthy Communities – Infrastructure – Public Safety

CHALLENGES

AND

OPPORTUNITIES

PROP 19

MEGABYTE

DIGITIZE PROPERTY RECORDS

QUESTIONS?

PROPOSITION 19

Prop 58/193 – Parent to Child/Grandparent to Grandchild Exclusion

Prop 60/90/110 – Base Year Transfers for age 55+ or disabled

Prop 50/171 – Base Year Transfers for disaster relief



NEW PROVISIONS UNDER PROP 19

Parent/Child Exclusion:

- ▶ Effective February 16, 2021
- ▶ Must be principal residence of transferor and transferee (exception for family farms) – must file for homeowner's exemption within 1 year
- ▶ No more exclusion for property other than principal residence
- ▶ Limited to current taxable value plus \$1,000,000

Base Year Transfer for age 55+ or disabled:

- ▶ Effective April 1, 2021
- ▶ Transfer to anywhere in California
- ▶ No limit to value; any amount over 100% is added to transferred value
- ▶ Transfers under this provision can be used 3 times

Base Year Transfer for wildfires/disaster relief:

- ▶ Effective April 1, 2021
- ▶ Purchase/construction of replacement must be within 2 years of sale
- ▶ Transfer to anywhere in California
- ▶ No limit to value; any amount over 100% is added to transferred value
- ▶ Can include a natural disaster as declared by Governor or a wildfire

PROPOSITION 13

Prop 13 was passed by voters in June 1978 and established the following:

- ▶ The 1975 assessed value would be the 1978 assessed base year value (BYV)
- ▶ Assessed value was limited to growth of no more than 2% per year. This increase is known as the “trend”. The BYV plus the annual trends are referred to as the “trended base year value” (TBYV) or the “factored base year value”
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