

# ASSESSOR'S OFFICE OVERVIEW 2023

Presented to the Board of Supervisors

Jon DeVille, Assessor

Wednesday January 24, 2024



# 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)

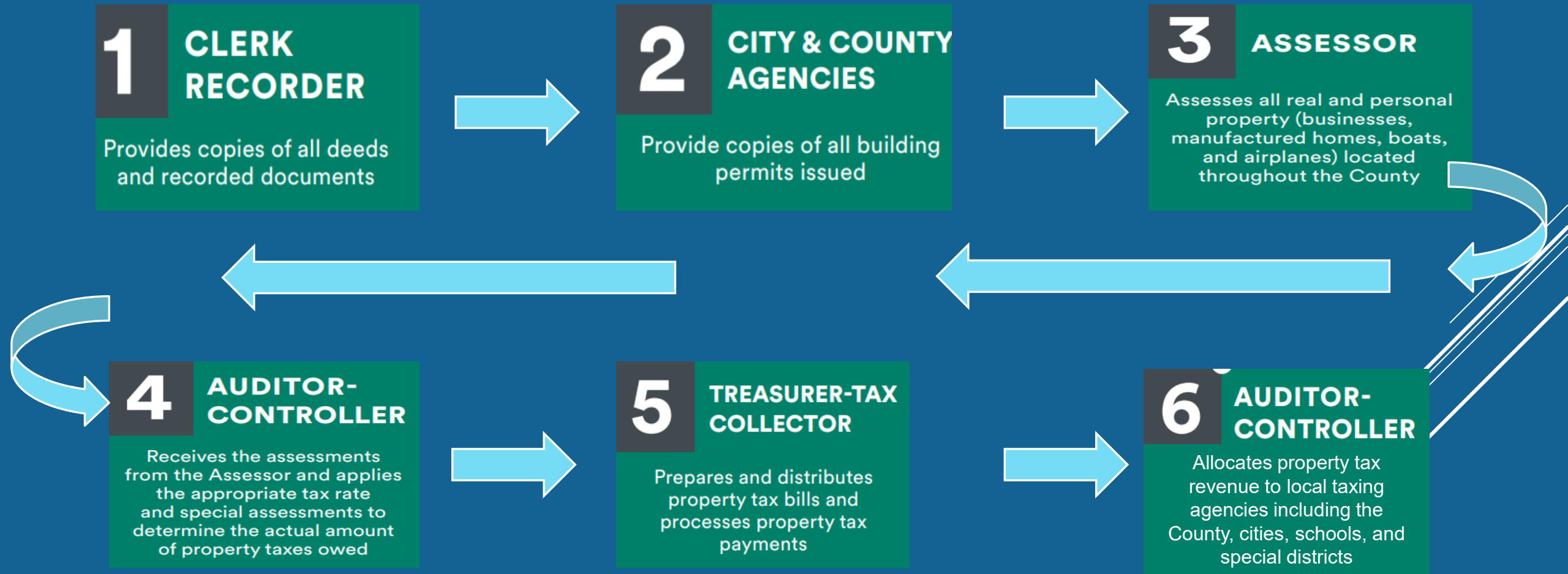
## The Auditor

- 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

- 136,128 total assessments
- 96,350 Real properties
- 30,396 timeshare intervals in South Lake Tahoe
- 3,063 businesses
- 3,952 boats
- 244 aircrafts
- 2,123 other types of assessments (possessory interests, minerals, TPZ)

**Total assessed value for the 2023/2024 roll is roughly \$43 billion.**

The roll will generate about \$430 million at the 1% property tax rate. Roughly around 40% (\$170 million) goes to support education, about 37% (\$160 million) goes to the cities of Placerville and SLT, special districts like, EID, fire departments, CSD's and the remainder, about 23% (\$100 million) goes into the county general fund.

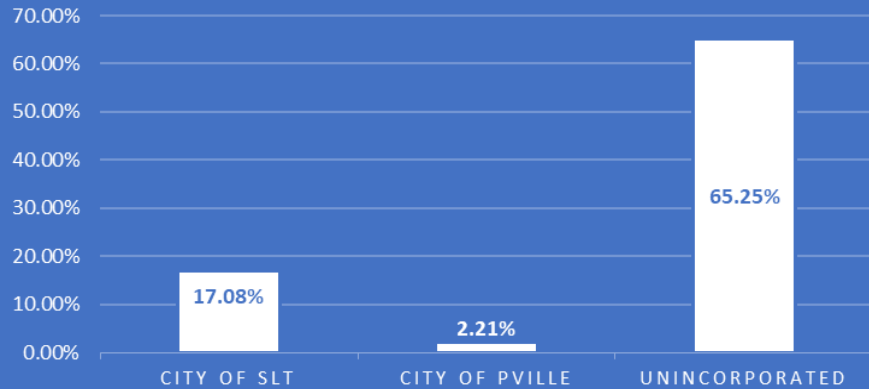
# 2023 ROLL STATISTICS

<b>2023 ROLL GROWTH (LOCAL AND STATE ASSESSED) - FINAL - 8/7/23</b>			
	<b>2022 FINAL ROLL VALUES</b>	<b>2023 FINAL ROLL VALUES</b>	<b>DIFFERENCE</b>
<b>TOTAL LAND</b>	12,576,310,549	13,257,155,790	680,845,241
<b>TOTAL IMPROVEMENTS</b>	28,135,192,127	30,009,574,972	1,874,382,845
<b>TOTAL PERSONAL PROPERTY</b>	833,132,519	894,698,154	61,565,635
<b>TOTALS BEFORE EXEMPTIONS</b>	41,544,635,195	44,161,428,916	2,616,793,721
<b>TOTAL EXEMPTIONS</b>	(1,083,498,706)	(1,141,178,519)	(57,679,813)
<b>GRAND TOTAL 601 LOCAL ROLL VALUES</b>	40,461,136,489	43,020,250,397	2,559,113,908
<i>Total Local Roll Increase/Decrease %</i>			6.32%
			Local Roll Growth
<b>Total State Roll</b>	643,650,498	703,935,219	60,284,721
<i>Total State Assessed Roll Increase/Decrease %</i>			9.37%
			State Roll Growth
<b>TOTAL ROLL VALUES (LOCAL &amp; STATE)</b>	<b>41,104,786,987</b>	<b>43,724,185,616</b>	<b>6.37%</b>
			<b>TOTAL ROLL GROWTH</b>
<b>SECURED ASSESSMENT COUNT</b>			128,490
<b>UNSECURED ASSESSMENT COUNT</b>			7,638

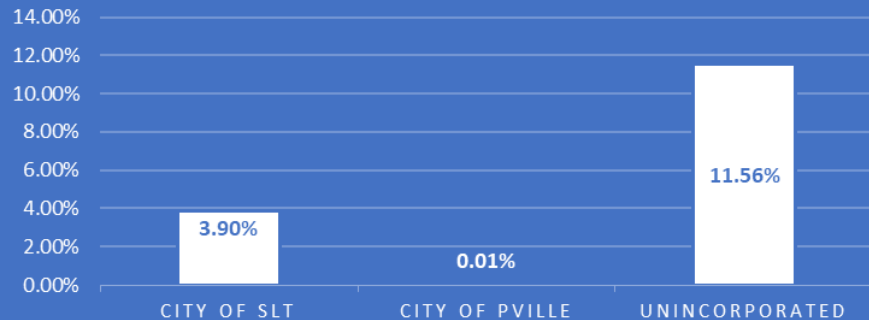


# 2023 ROLL GROWTH DETAIL

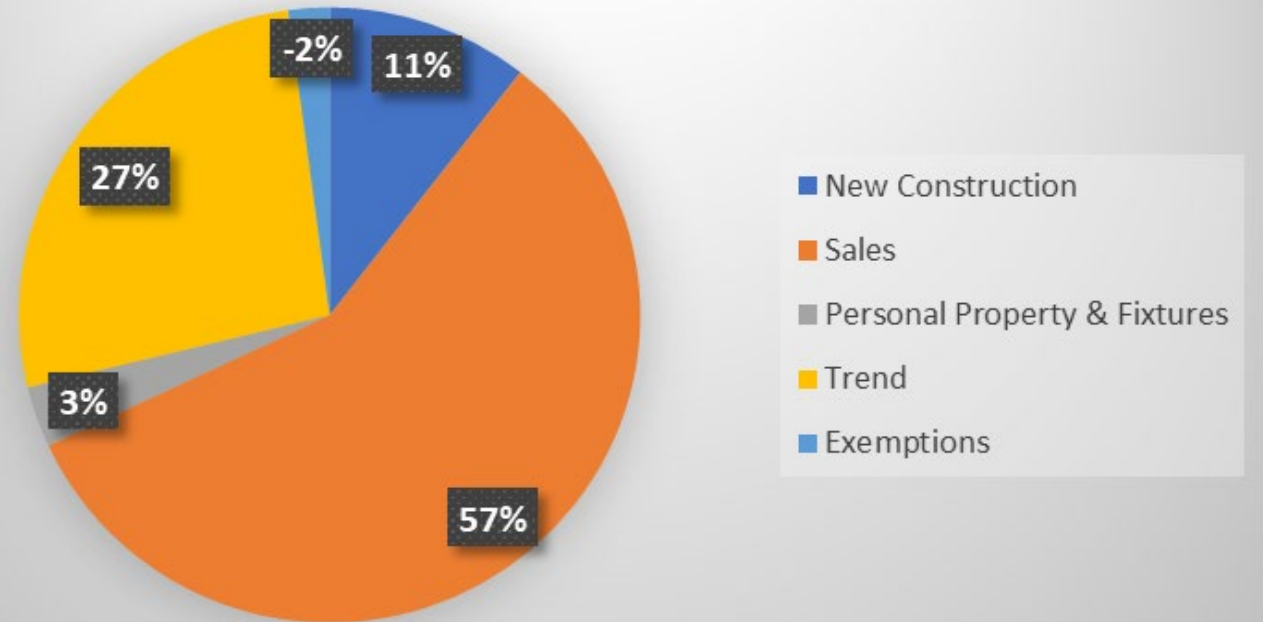
### ALLOCATION OF ROLL GROWTH FROM SALES ACTIVITY BY AREA



### ALLOCATION OF ROLL GROWTH FROM CONSTRUCTION ACTIVITY BY AREA



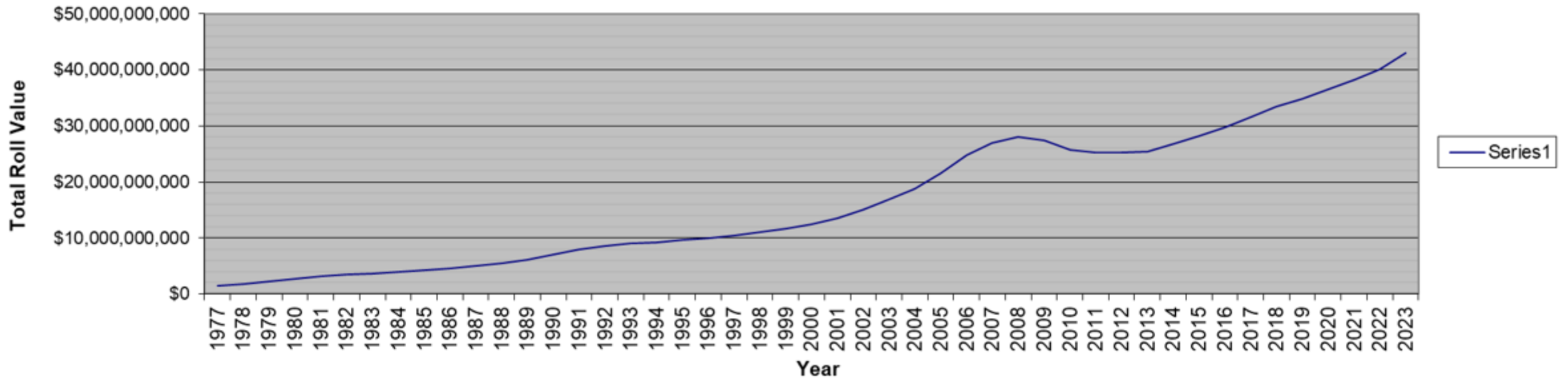
### Growth in Value by Category





# EL DORADO COUNTY ASSESSMENT ROLL HISTORY

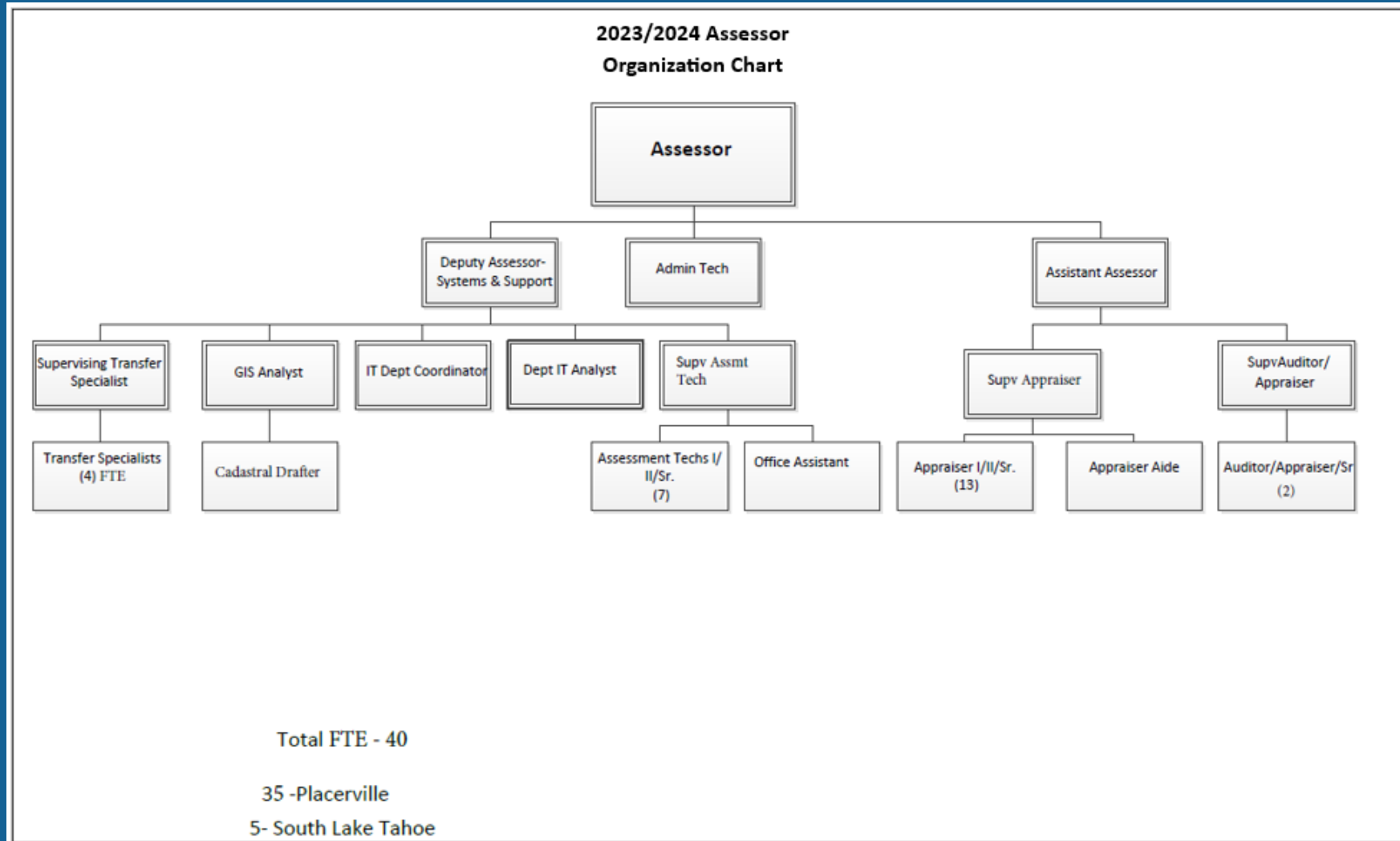
El Dorado County Assessed Roll Value History



# THE PLAN (2023-2026)

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

# ORGANIZATIONAL CHART



# BUDGET COMPARISON SNAPSHOT

	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>REVENUES</b>			
Assessment Fees	\$350,000.00	\$400,000.00	\$300,000.00
Charges for Service	\$5,000.00	\$5,000.00	\$5,000.00
Miscellaneous	\$25,000.00	\$15,000.00	\$15,000.00
Operating Transfers in	\$283,492.00	\$267,708.00	\$244,124.00
<b>TOTAL</b>	<b>\$663,492.00</b>	<b>\$687,708.00</b>	<b>\$564,124.00</b>
<b>EXPENDITURES</b>			
Salaries and Benefits	\$4,606,613.00	\$4,716,064.00	\$5,102,668.00
Services/Supplies	\$173,112.00	\$287,449.00	\$328,222.00
Fixed Assets	\$ -	\$ -	\$16,500.00
Other Financing Uses	\$ -	\$ -	\$500.00
Intrafund Transfers	\$10,124.00	\$11,473.00	\$11,473.00
<b>TOTAL</b>	<b>\$4,789,849.00</b>	<b>\$5,014,986.00</b>	<b>\$5,459,363.00</b>
<b>Net County Cost</b>	<b>\$4,126,357.00</b>	<b>\$4,327,278.00</b>	<b>\$4,895,239.00</b>
<b>FTE's</b>	<b>41</b>	<b>40</b>	<b>40</b>

# SERVICE AND PERFORMANCE INDICATORS

- ▶ Roll Submittal to Auditor-Controller's Office
- ▶ Public Engagement
- ▶ Customer Service



# ROLE IN THE STRATEGIC PLAN

**Workforce Excellence**

**Strategic Innovation**

CHALLENGES

AND

OPPORTUNITIES

PROP 19

DIGITIZATION  
PROJECT



QUESTIONS?