



2018/2019 Assessor Overview

February 13th, 2018

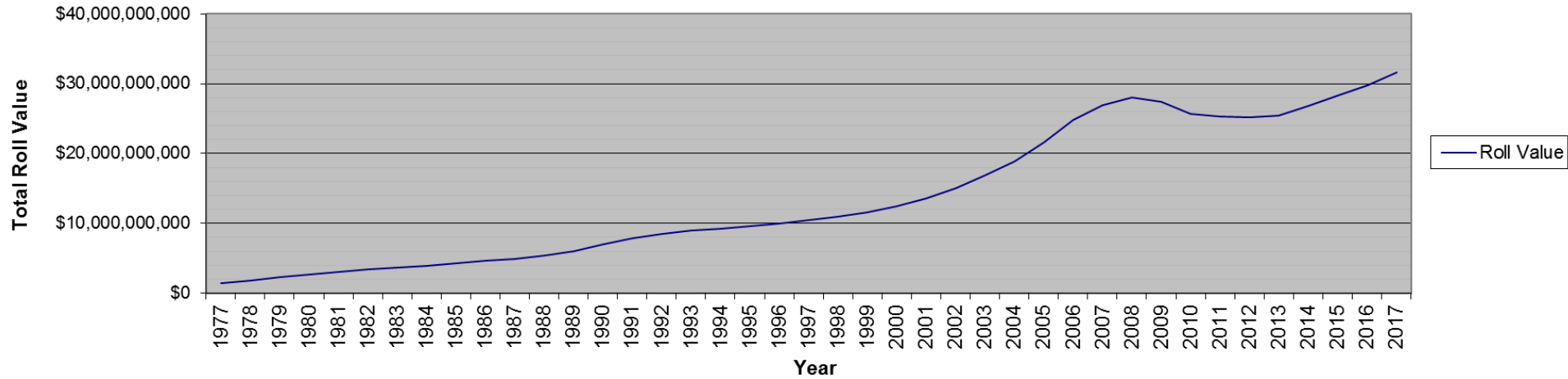
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El Dorado County Assessor

El Dorado County 2017/18 Assessment Roll

- Roll
 - 96,000 real property parcels
 - 39,000 timeshare intervals in South lake Tahoe
 - 5,000 businesses
 - 4,000 boats
 - 3,000 other types of assessments
- Total assessed value for the 2017/2018 roll is about \$31.5 billion.
- The 2017/18 roll will generate about \$315 million in the 1% property taxes. Around 50% (\$150-160 million) goes to support education, 25% (\$80 million) goes to special district like cities, EID, fire departments and CSD's and a little less than 25% (\$70-75 million) goes into the county general fund.

The El Dorado County roll in perspective

El Dorado County Assessed Roll Value



Property Tax Administration

The Assessor, along with the Auditor Controller and the Treasurer/Tax Collector, are responsible for property tax administration:

The Assessor - 1) maintains the inventory of all assessable property in the county, 2) appraises and values all assessable 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.

Functions within the Assessor's Office

- Discovery
- Inventory
- Valuation & Appraisal
- Assessment
- GIS & IT Support
- Administration

Discovery

- Reviews recorded documents, recorded maps, unrecorded information from property owners, lessors, federal and state, county and city governments. To locate and identify changes in the ownership.
- Interprets Constitution and Property Tax law in evaluating activity for change in ownership.
- Determine 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 other activity.
- Processes public acquisitions
- Initiates inquiry to clarify assessable nature of various transactions of indeterminate nature.
- Responds to public inquiry about reassessability of proposed actions.
- Includes the position classes of Cadastral drafter, GIS analyst, Assessment Technician. Transfer Analyst, Appraiser and Auditor/Appraiser.

Inventory

- Process changes to the master property inventory
- Process parcel map changes due to parcel maps, boundary line adjustments, public acquisitions and other activities.
- Administers Tax Rate Area changes received from the State Board of Equalization Tax Area Services
- Audits inventory for accuracy
- Position classes include GIS Analyst, Assessment Technician, and Cadastral Drafter.

Valuation & Appraisal

- Determines fair market value of real property that has undergone a complete or partial change of ownership, new construction or other appraisable event.
- Conducts field appraisal work, values and appraises construction
- Performs special appraisals of Williamson Act and Timber Production Zone property.
- Responsible for annual appraisal of business property and assessable personal property such as boats, airplanes, apartment/ hotel/motel, timeshare and VHR furnishings and possessory interests.
- 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.
- Major position classes include Appraiser, Auditor/Appraiser, Assistant Assessor – Valuation, Assessor.

Assessment

- Generates assessments and provides lawful notice to the property owner
- Maintains records and transmits assessments to the Auditor for taxation.
- Responsible for processing all assessment roll corrections and escape assessments.
- Makes all changes to property characteristic data and other information in the property system.
- 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.
- Position classes include Supervising Assessment Technician and Assessment Technician

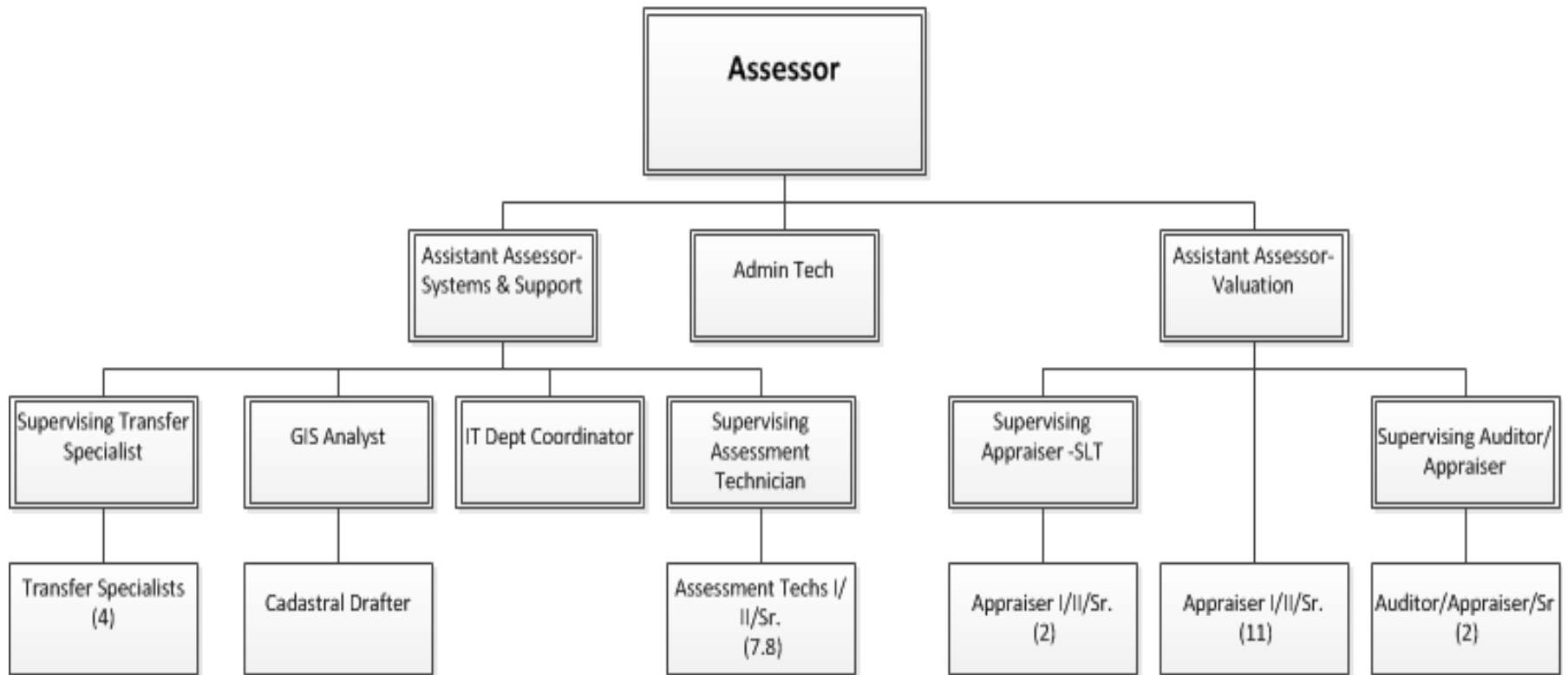
GIS & IT Support

- Maintains IT structure and connectivity.
- Manages technology configuration
- Oversees coordination with central IT
- Determines technical modification based on changes in the law and proposes solutions.
- Provides support for mandatory state reporting.
- Maintains web site
- Position classes include IT Departmental Coordinator, GIS Analyst and Assistant Assessor for Systems and Support.

Administration and 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.
- Positions include Assessor, Assistant Assessors, and Administrative Technician.

2017/2018 Assessors Organization Chart



Total FTE – 37.8

Revenues, Appropriations and Net County Cost

	2017/18
Revenue	\$ 893,750
Expenses	
Salaries	\$ 4,028,137
Supplies	134,854
Other Charges	500
Fixed Assets	28,000
Operating Transfers	198,000
Intrafund	<u>11,401</u>
Total expenses	<u>4,400,892</u>
NET COUNTY COST	<u><u>\$ 3,507,142</u></u>

Current Challenges

PTARP – Go Live Preparation

- Between now and July 1st, there is a lot of work to do for the Assessor Staff
 - Finish converting the database
 - Test the data for completeness
 - Test the data in the new system
 - Test the data for accurate export to other users
 - GIS
 - Land Management
 - Outside vendors
 - The public
 - Review and develop workflow management processes and controls
 - Archive, with lookup and search ability, historical roll data not being converted to the new system
 - Develop and test application program interfaces for non property tax system programs

Current Challenges

PTARP – Go Live

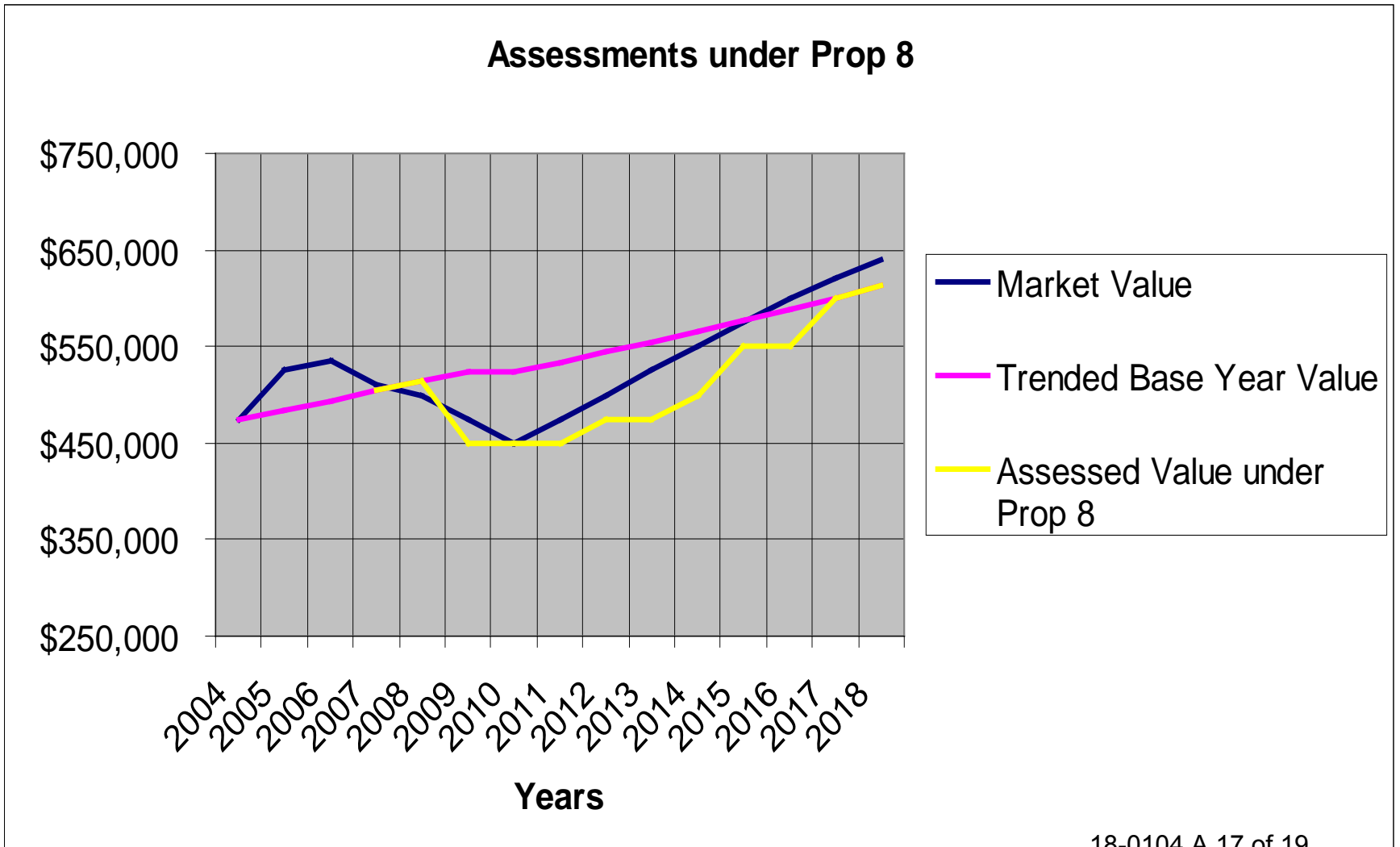
- Transitioning to a new property tax administration system is a complicated process.
- The Assessor will complete the 2018/19 roll in the old system, export the results to the new system Megabyte.
- Taxes will be calculated, billed, collected and apportioned in the new system.
- The Assessor will begin working on the 2019/2020 roll in the new system.

Current Challenges

PTARP – After Go Live

- The property tax administration business cycle lasts a full year.
- There will be at least three years of evaluation and discovery before the system can truly be considered stable.
- Beyond then, there will be optional enhancements to review and consider.

Current Challenges – Prop 8



Current Challenges –Prop 8

- We closed the 2017/18 roll with just over 12,600 non-timeshare properties, about 13% % of the roll, under a Prop 8 reduced assessment.
- In 2010, there were about 30,000 non-timeshare properties under Prop 8. Before the downturn, we carried a Prop 8 inventory over roughly 5,000 properties.
- By law, every property shall be assessed at the lower of the Prop 13 or market value.
- This review process will likely be required for at least the next three years because the market recovery is expected to take that long, especially in the rural area where demand is lower.

Questions ?