



# Assessor 2020/2021 Budget 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 . The Auditor also apportions property tax revenue 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*

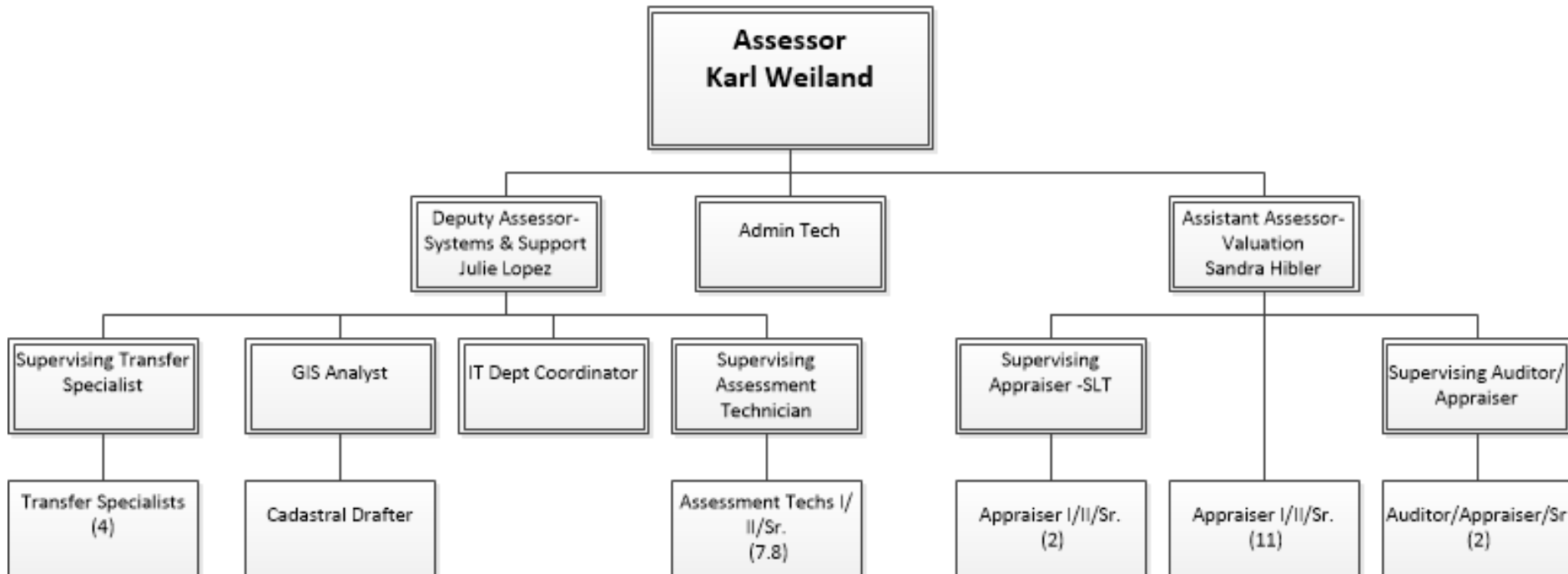
- The Assessor is responsible for discovering, inventorying, valuing and assessing all taxable real property in the County, including residential, commercial, industrial properties and undeveloped land. The office is also responsible for assessing taxable business property, boats, airplanes, mining claims and other assessable interests in property.
- The Assessor prepares and maintains the master property records and production of parcel maps.
- The office is charged with the administration of a number of exemption programs benefitting homeowners, veterans, the disabled 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.

# El Dorado County Assessor

## ***Property Tax Revenue and the cost of administration***

- The 2019/2020 roll totaled \$34.8 billion, a 4% increase over the 2018/2019 roll.
- At the Prop 13 1%, this generated just under \$350 million in property tax revenue.
- This revenue, allocated by statute, supports education, public safety, the cities of Placerville and South Lake Tahoe, EID, Community Service and special districts, as well as providing a substantial portion of the County General fund
- The total cost of property tax administration is around \$7 million, or 2 % of revenue. This cost is offset by reimbursements of about \$2,200,000 from the cities and special districts, yielding a net cost of about 1 ½ %.

2019/2020 Assessors  
Organization Chart



Total FTE – 37.8  
32.8 -Placerville  
5- South Lake Tahoe

# Current Challenges

## Property Tax Administration Replacement Project (PTARP) Implementation

- We are still learning to use the new system and it will take a few business cycles to fully capture all the nuances of efficient operation.
- As reported on January 8<sup>th</sup>, we still face the challenge of reorganizing our workflow and organization to maximize the effective use of our new property tax system.
- Workflow and most procedures have been modified to accomplish all the tasks required by the new system. In several cases, these modifications are temporary until we complete the analysis, develop a plan and implementation strategy.
- The analysis is almost complete, During this budget process, we will be presenting the results and discussing options with the CAO and HR.

# Current Challenges

## South Lake Tahoe Office

- Assessor staff is currently located in the El Dorado Center on Lake Tahoe Blvd.
- This facility is scheduled for demolition and reconstruction with the project tentatively scheduled to start sometime this year.
- The temporary relocation of Assessor staff to rented space followed by permanent relocation to the Johnson Center will present logistical and operational challenges.
- We are working closely with Facilities staff to meet these challenges.

Questions ?