

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 parcel maps. The office is charged with the administration of a number of exemption programs benefitting homeowners 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.

DEPARTMENT BUDGET SUMMARY

DEPT : 05 ASSESSOR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	170,973	305,000	305,000	0
Miscellaneous Rev	139,810	25,000	25,000	0
Other Fin Sources	210,491	255,553	263,140	7,587
Total Revenue	521,273	585,553	593,140	7,587
Salaries & Benefits	3,874,473	4,361,705	4,330,483	(31,222)
Services & Supplies	120,364	138,522	120,541	(17,981)
Other Charges	464	500	500	0
Intrafund Transfers	13,213	9,133	8,131	(1,002)
Total Appropriations	4,008,514	4,509,860	4,459,655	(50,205)
FUND 1000 GENERAL FUND TOTAL	3,487,241	3,924,307	3,866,515	(57,792)

MAJOR BUDGET CHANGES

Revenues

\$7,587 Increase in Operating Transfer revenue from the Assessor AB1653 special revenue fund for updates and migration of programs to integrate with the new property system.

Appropriations

Salaries and Benefits

\$54,762 Increase in CalPERS retirement costs.

(\$87,816) Decrease in Health Insurance costs.

(\$46,638) Decrease in Workers' Compensation premium charge to bring the program funding level to an acceptable confidence level, as provided by the Risk Management Division.

Assessor

RECOMMENDED BUDGET • FY 2020-21

Services and Supplies

- (\$14,006) General Liability insurance premium charge recommended at \$0 to bring the program funding level to an acceptable confidence level, as provided by the Risk Management Division.
- (\$3,312) 25% decrease in Travel and Training expenses pursuant to Chief Administrative Office direction.

PROGRAM SUMMARIES

Administration & 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.

Appraisal

This function is responsible for determining the fair market value of real property that has undergone a complete or partial change of ownership, new construction or other event that triggers a reappraisal under California Property Tax law. Conducts field appraisal work, enrolls unpermitted construction and performs special appraisals of Williamson Act and Timber Production Zone property. Real Property includes land, mines, quarries, timber, structures, buildings, fixtures, fences, fruit or nut bearing trees and vines not exempted. Responsible for annual appraisal of business property and assessable personal property such as boats, airplanes, apartment/hotel/motel furnishings and possessory interests. Under Proposition 8, this function also determines the lower of factored base year value or market value. This function also includes the audit of reporting, appraisal and assessment of business property and determines the value of property acquired by public agencies when necessary or requested. Appraisers and Auditor/Appraisers also research, negotiate, prepare and defend values and represent the Assessor before the Assessment Appeals Board. 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.

Assessment

Upon receipt of reappraised property value from the appraisal function, this group is responsible for the accurate generation of appropriate assessments. This includes providing lawful notice to the property owner, record keeping and assessment transmission to the Auditor for tax calculation. Processes all assessment roll corrections and escape assessments. Makes all changes to property characteristic data and other information in the property system.

Discovery & Inventory

Discovery is responsible for locating and identifying potential changes in the ownership, character and configuration of all assessable property. Reviews recorded documents; recorded maps; unrecorded information from property owners, lessors, federal and state, county and city governments. Catalogs and determines 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 others. Initiates inquiries to clarify assessable nature of various transactions of indeterminate nature.

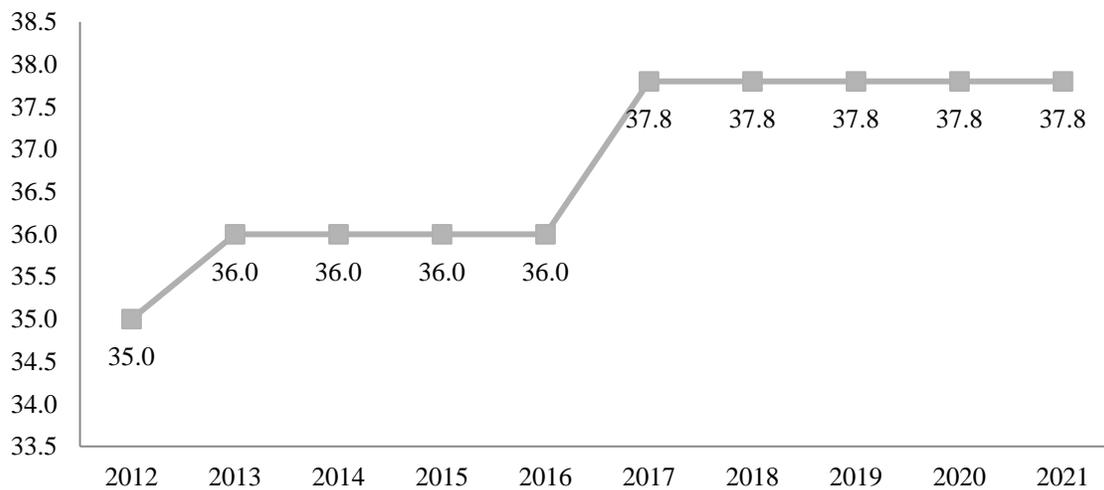
Inventory is charged with the responsibility for analyzing and processing all changes to the master property inventory. Also processes parcel map changes and makes Jarvis/Gann reappraisability determinations. Responds to public inquiry about reassessability of proposed actions and initiates inquiry where clarification is required. Processes exemption applications from homeowners, veterans, disabled veterans and transactions qualifying for exclusion as parent/child or replacement residence transfers as well as entities meeting the requirements for educational, welfare or religious or other organizational exemptions. Maintains inventory of more than 100,000 parcels, 37,000 timeshares, 4,500 businesses, 4,000 boats, mining claims, mutual water companies, apartments, possessory interests and other assessable personal property.

IT & GIS Technology

The Assessor’s computerized property system consists of the Megabyte computer property system and additional systems operating on the Intranet. A portion of this function is responsible for the operation, maintenance and enhancement of these systems. The GIS analyst position is responsible for all parcel map activity, as well as mapping related tasks unique to the Assessor such as Tax Rate Area changes, parcel renumber operations and the library of historical parcel maps. A small amount of revenue is derived from the sale of assessment data. This function continues to provide leadership in the transition to the new property system including responsibility for data conversion, business process analysis, process modification, system training and implementation.

STAFFING TREND

Staffing for the Assessor’s Office declined during the economic recession to as low of 35 FTEs. Since the recovery, it has remained fairly flat. The recommended staff allocation for FY 2020-21 is 37.8 FTEs.



RECOMMENDED BUDGET

This Budget is recommended at \$4,459,655, which is a decrease of \$50,205 (1.1%) when compared to the FY 2019-20 Adopted Budget. The General Fund provides 87% of the funding for this Department, and is decreased by \$57,792 (1.5%) when compared to the FY 2019-20 Adopted Budget.

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RECOMMENDED BUDGET • FY 2020-21

The decrease is due primarily to reductions in General Liability and Workers' Compensation charges, as well as an increase in funding from the AB1653 Special Revenue Fund, and a small decrease in Travel and Training line items.

CAO Adjustments

The Assessor requested an additional \$16,120 to be added to Salary and Benefits in order to reorganize the Department to better accommodate the changes in the type of work needed as a result of the Megabyte system implementation. The CAO is not recommending this be added at this time. This request will be considered with the preparation of the Adopted Budget.

Sources & Uses of Funds

The Assessor is primarily funded with General Fund discretionary revenues, but also receives a share of the fees charged for the separate assessment of timeshares and a share of the 5% administration fee for the supplemental property tax roll. Revenues are also derived from the Modernization special revenue fund. Expenditures are primarily related to staffing and costs associated with operating the office.

The Recommended Budget includes the use of \$46,700 from the Assessor's Modernization special revenue fund. This fund receives approximately \$20,000 per year, and can be used to fund costs related to the creation, retention, automation, and retrieval of property information. This funding will be used within the department's operating account to purchase software, replace computer equipment, and to meet programming needs related to the new property system.