

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

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	392,557	305,000	305,000	0
Miscellaneous Rev	134,220	25,000	25,000	0
Other Fin Sources	274,324	226,941	255,553	28,612
Total Revenue	801,101	556,941	585,553	28,612
Salaries & Benefits	3,970,880	4,011,853	4,361,705	349,852
Services & Supplies	137,346	135,463	138,522	3,059
Other Charges	0	0	500	500
Intrafund Transfers	11,429	11,833	9,133	(2,700)
Total Appropriations	4,119,655	4,159,149	4,509,860	350,711
FUND 1000 GENERAL FUND TOTAL	3,318,553	3,602,208	3,924,307	322,099

MAJOR BUDGET CHANGES

Revenues

Miscellaneous

\$25,000 Miscellaneous Revenue is budgeted at the same level as FY 2018-19, despite higher actual receipts in FY 2017-18 and FY 2018-19, due to the end of the Proposition 90 base year transfer program in November 2018.

Appropriations

Salaries & Benefits

\$349,852 Increase due to negotiated salary increases, CalPERS retirement costs, and the County's share of cost for health insurance benefits.

Assessor

RECOMMENDED BUDGET • FY 2019-20

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.

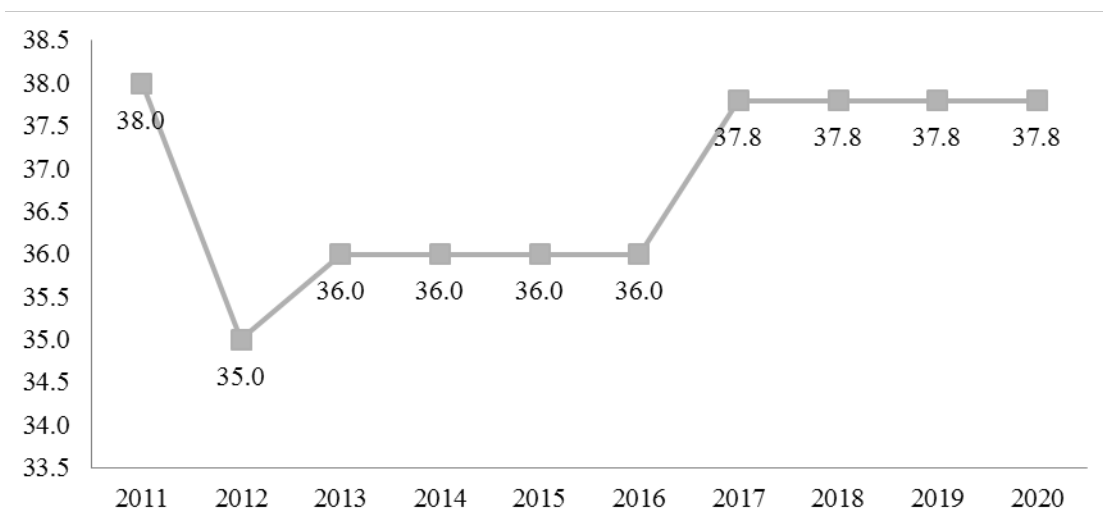
Inventory is charged with the responsibility for analyzing and processing all changes to the master property inventory. Also processes parcel map changes and makes Jarvis/Gann reappraisability determinations. Responds to public inquiry about reassessability of proposed actions and initiates inquiry where 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 2019-20 is 37.8 FTEs.



RECOMMENDED BUDGET

This Budget is recommended at \$4,509,860, which is an increase of \$350,711 (8.4%) when compared to the FY 2018-19 Adopted Budget. The General Fund provides 87% of the funding for this Department, and is increased by \$322,099 (8.9%) when compared to the FY 2018-19 Adopted Budget. The increase is due entirely to negotiated salary increases, increased CalPERS retirement costs, and budgeted increases for the County’s share of cost for health insurance benefits

CAO Adjustments

There are no CAO adjustments recommended for FY 2019-20.

Assessor

RECOMMENDED BUDGET • FY 2019-20

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 \$37,000 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 ergonomic evaluation recommended equipment, replace computer equipment, and to meet programming needs related to the new property system.

PERSONNEL ALLOCATION

Classification Title	2018-19 Adjusted Allocation	2019-20 Dept Request	2019-20 CAO Recm'd	Diff from Adjusted
Assessor	1.00	1.00	1.00	-
Administrative Technician	1.00	1.00	1.00	-
Appraiser I/II/Sr	13.00	13.00	13.00	-
Assessment Technician I/II/Sr	7.80	7.80	7.80	-
Assistant Assessor	1.00	1.00	1.00	-
Auditor/Appraiser - Sr. Auditor/Appraiser	2.00	2.00	2.00	-
Cadastral Drafter	1.00	1.00	1.00	-
Deputy Assessor - Systems & Support	1.00	1.00	1.00	-
GIS Analyst I/II	1.00	1.00	1.00	-
Information Technology Department Coordinator	1.00	1.00	1.00	-
Property Transfer Specialist	4.00	4.00	4.00	-
Property Transfer Supervisor	1.00	1.00	1.00	-
Supervising Appraiser	1.00	1.00	1.00	-
Supervising Assessment Technician	1.00	1.00	1.00	-
Supervising Auditor/Appraiser	1.00	1.00	1.00	-
Department Total	37.80	37.80	37.80	-

ORGANIZATIONAL CHART

