

**MISSION**

The Assessor is responsible for discovering, inventorying, valuing and assessing all taxable real property in the County, including residential, commercial and 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 benefiting 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	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	476,346	355,000	405,000	50,000
Miscellaneous Rev	4,090	25,000	15,000	(10,000)
Other Fin Sources	200,664	283,492	267,708	(15,784)
<b>Total Revenue</b>	<b>681,100</b>	<b>663,492</b>	<b>687,708</b>	<b>24,216</b>
Salaries & Benefits	4,071,079	4,606,613	4,716,064	109,451
Services & Supplies	91,127	172,612	286,949	114,337
Other Charges	0	500	500	0
Intrafund Transfers	7,795	10,124	11,473	1,349
<b>Total Appropriations</b>	<b>4,170,002</b>	<b>4,789,849</b>	<b>5,014,986</b>	<b>225,137</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>3,488,902</b>	<b>4,126,357</b>	<b>4,327,278</b>	<b>200,921</b>

**MAJOR BUDGET CHANGES**

Revenues

\$24,216      Increase in Assessment & Tax Collections (\$50,000) offset by a decrease in revenue from the Assessor AB1653 special revenue fund and a decrease in Operating Transfers In.

Appropriations

*Salaries and Benefits*

\$109,451      Increase in employer share of Retirement, Health Insurance and Worker’s Compensation costs, offset by a decrease in Permanent Employee costs due to the deletion of 1.0 FTE Property Transfer Specialist.

*Services and Supplies*

\$114,337      Increase in General Liability Insurance Premiums, Subscription and Printing costs, and Professional Services and Software Licensing for the acquisition and implementation of new software.

# Assessor

## RECOMMENDED BUDGET • FY 2022-23

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### *Intrafund Transfers*

\$1,349          Increase in Mail Service Charges and Building Maintenance.

## 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, and federal, 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 and disabled veterans, and transactions qualifying for exclusion as parent/child or replacement residence transfers as

well as entities meeting the requirements for educational, welfare, 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.

**FUTURE/PENDING ISSUES AND POLICY CONSIDERATIONS**

The Assessor's office is impacted by the growing volume of Prop 19 base year and intergenerational transfers. The Board of Equalization, Department of Tax and Fee Administration, and Legislature continue to make changes to regulations that all Assessors have to incorporate into operational procedures.

The Assessor's office will annually review the reduced assessment to property damaged in the Caldor Fire in addition to tracking valuations and assessments as residences are reconstructed.

**STAFFING TREND**

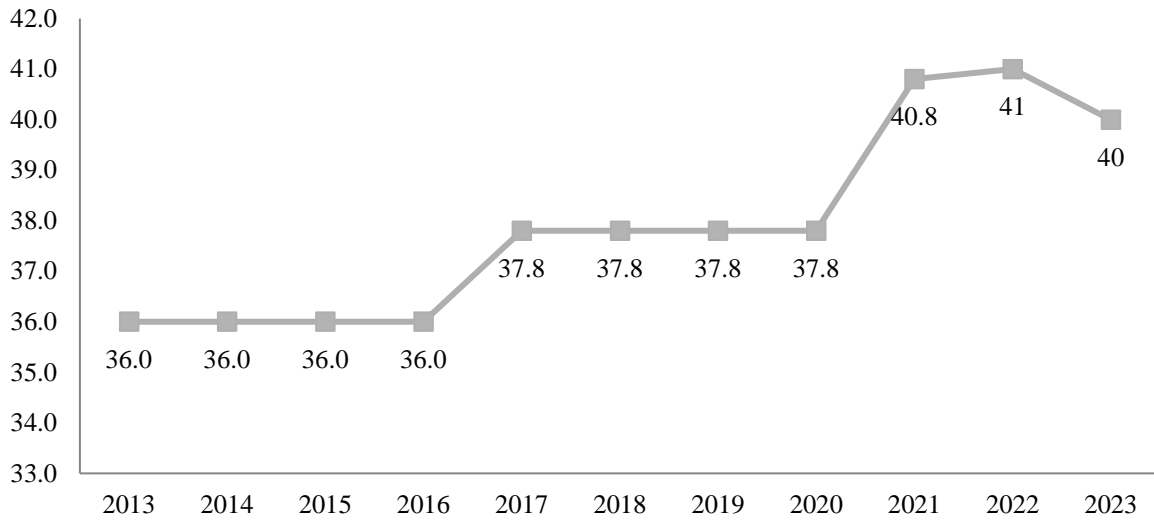
During the FY 2021-22 Adopted Budget 3.2 FTEs were added: one FTE each of Property Transfer Specialist, Office Assistant, and Department System Analyst, and .2 FTE of Assessment Technician to bring the existing .8 FTE of Assessment Technician to a full FTE, for a total of 41 FTEs. The additional staffing is to provide the Assessor with resources to process the Prop 19 base year and intergenerational transfers, as well as supporting the additional tracking, valuations and assessments related to the Caldor Fire.

The Recommended Budget for the Assessor is 40 FTEs, which represents the deletion of 1 FTE of a vacant Property Transfer Specialist that is no longer needed due to expected efficiencies from the pending implementation of new software.

# Assessor

## RECOMMENDED BUDGET • FY 2022-23

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### RECOMMENDED BUDGET

The Assessor Budget is recommended at \$5,014,968, which is an increase of \$225,137 (5%) when compared to the FY 2021-22 Adopted Budget.

The General Fund provides 86% of the funding for this Department, and is increased by \$200,921 (5%) when compared to the FY 2021-22 Adopted Budget. The increase is due primarily to Salaries and Benefits, specifically, employer share of Retirement, Health Insurance and Worker's Compensation costs, and Services and Supplies for the implementation and purchase of new software.

### 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.