

**RECOMMENDED BUDGET**

The Assessor’s Office Budget is recommended at \$5,562,091, which is an increase of \$102,728 (1.9%) when compared to the FY 2023-24 Adopted Budget.

The General Fund provides 85.9% of the funding for the Assessor’s Office, and the Net County Cost of the Office is decreasing by \$119,615 (2%) when compared to the FY 2023-24 Adopted Budget. The decrease is due primarily to staff turnover in the Office and the one-time purchase of equipment for the Assessor’s scanning project that was purchased in FY 2023-24.

The Assessor’s Office requested \$83,000 in additional General Fund support for a parcel fabric implementation project. This request has been deferred to the Adopted Budget to allow for further review of the project and to see if funding is available. The Assessor’s Office also requested \$15,000, for the purpose of sending out annual paper assessed value notices, which is a practice followed by other counties. This project was deferred for this fiscal year due to budget pressures for General Fund resources.

**DEPARTMENT BUDGET SUMMARY**

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	954,745	305,000	530,000	225,000
Miscellaneous Rev	1,435	15,000	15,000	0
Other Fin Sources	264,058	244,124	241,467	(2,657)
<b>Total Revenue</b>	<b>1,220,238</b>	<b>564,124</b>	<b>786,467</b>	<b>222,343</b>
Salaries & Benefits	4,711,743	5,102,668	5,176,960	74,292
Services & Supplies	173,434	328,222	383,931	55,709
Other Charges	36,896	500	500	0
Fixed Assets	19,742	16,500	0	(16,500)
Intrafund Transfers	154	11,473	700	(10,773)
<b>Total Appropriations</b>	<b>4,941,967</b>	<b>5,459,363</b>	<b>5,562,091</b>	<b>102,728</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>3,721,729</b>	<b>4,895,239</b>	<b>4,775,624</b>	<b>(119,615)</b>

**MAJOR BUDGET CHANGES**

Revenues

\$225,000      Increase in Service Charges due to increases in projections for supplemental assessment processing administration fees based on staff time and to more closely align with prior year actual revenue.

(\$2,657)      Decrease in Operating Transfers In from the Auditor’s Office due to decreases in the Assessor’s share of charges for the separate assessment of timeshares.

Appropriations

*Salaries and Benefits*

(\$57,442)      Decrease in permanent employee salaries due to staff turnover and retirements in the Office.

# Assessor

## RECOMMENDED BUDGET • FY 2024-25

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- (\$13,500) Decrease in temporary employees due to the need for temporary employee assistance decreasing in the second year of the scanning project.
- (\$48,700) Decrease in Other Compensation due to retirement payouts that were included in the FY 2023-24 Budget.
- \$40,880 Increase in CalPERS employer's contribution, primarily due to increases to the County's unfunded accrued liability payment.
- \$155,308 Increase in Health Insurance costs due to vacancies in the office that are budgeted with family health insurance elections and an overall 10% increase in health insurance costs in 2024.
- (\$51,720) Decrease in Retiree Health Program charges due to a rate holiday.
- \$46,947 Increase in Workers' Compensation premium charge.
- \$2,519 Increases across multiple objects to align budget with actual costs.

### *Services and Supplies*

- \$45,250 Increase in Software License and Subscription costs primarily due to a change in subscriptions for real estate information to perform comparable sales analysis.
- \$5,789 Increase in General Liability insurance premium charge.
- \$4,670 Increase due to adjustments in multiple objects to align with actual costs.

### *Fixed Assets*

- (\$16,500) Decrease due to the purchase of scanners for the scanning project in FY 2023-24.

### *Intrafund Transfers*

- (\$10,773) Decrease in Intrafund Transfers for Central Services support to the Office.

## 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 the preparation of assessments for taxation by the various taxing agencies.

## PROGRAM SUMMARIES

### *Administration & Management*

Provides leadership, oversight, direction and support for the Office and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination, legislative analysis, training management, 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 events that trigger 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; and 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 the 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 re-appraisability determinations. Responds to public inquiries about the re-assessability of proposed actions and initiate inquiries 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 the inventory of parcels, timeshares, businesses, boats, mining claims, water companies, possessory interests, and other assessable personal property.

# Assessor

## RECOMMENDED BUDGET • FY 2024-25

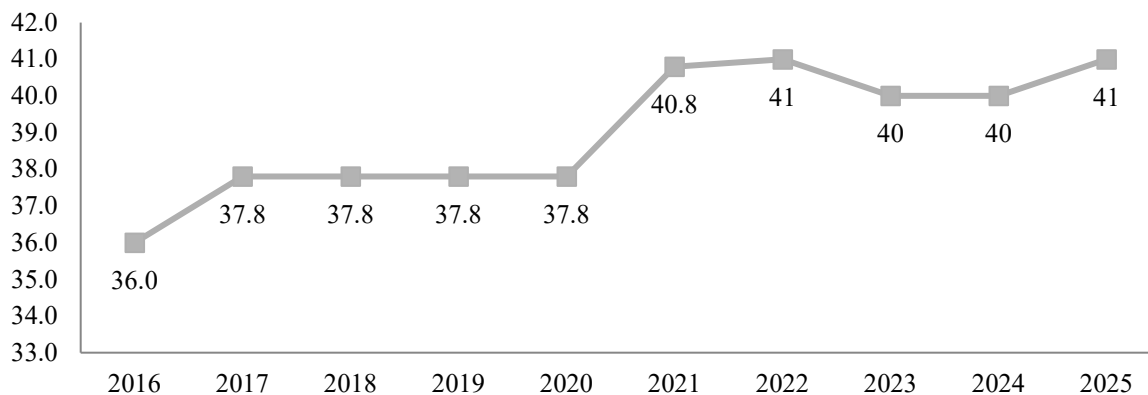
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### *IT & GIS Technology*

The Assessor’s Office utilizes Megabyte Systems Incorporated’s property tax system and other systems and programs for carrying out their portion of the property tax function. The Assessor’s Office has specific personnel in the IT (Information Technology) unit and GIS (Geographic Information System) unit for maintaining, utilizing, and developing systems. The IT unit maintains digital records, writes programs, develops applications, and assists with the management of systems related to the Assessor’s Office portion of the property tax function. The Assessor’s Office GIS unit 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

The Recommended Budget for the Assessor is 41 FTEs, which is a one FTE increase from the FY 2023-24 Adopted Budget. After the adoption of the FY 2023-24 Budget, the Board approved the addition of 2.0 FTE Assessment Managers and the deletion of 1.0 FTE Deputy Assessor – Systems & Support on April 23, 2024 (Legistar #24-0690). The Recommended Budget includes the deletion of a vacant Office Assistant allocation and the addition of an Assessment Technician allocation due to changing programmatic needs.



### 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.