

ASSESSOR

MISSION STATEMENT

The mission of the Assessor's Department is to:

- Perform all property assessment duties that are constitutionally, statutorily, and administratively directed to the County Assessor.
- Make accurate, equitable, and timely assessments of property in order to produce a weekly supplemental assessment roll and an annual assessment roll on July 1st each year.
- Be a source of accurate property information for local government and the community.
- Perform our work in a professional, reliable, and cost effective manner.

PROGRAMS AND SERVICES

Functions within the Assessor's Office are mandated by State Law in Article XIII and XIII A of the California Constitution, Division 1 of the Revenue and Taxation Code, Title 18 of the California Administrative Code, special Government Code sections, and State Board of Equalization guidelines and directives. The basic responsibilities of the Assessor are to:

- Locate all taxable property in the County and identify the ownership
- Appraise all property subject to property taxation
- List the value of all property on the assessment roll
- Apply all legal exemptions

Major functions include: preparing fair and correct valuations based on objective market standards; business property audits; assessment appeals cases; mapping of each change to a parcel; remapping for special district changes each year; responding to taxpayer inquiries; responding to inquiries from businesses across the county regarding ownership of real property in our county; providing calamity applications and reappraisals; administering property tax relief provisions (Propositions 8, 13, 58, 60, 110, 193); reviewing recorded documents; processing ownership changes; coding documents for input, reviewing building permits issued by the county and all incorporated areas for field check; inventory and appraisal of new improvements; processing of annual exemption forms filed; timely and appropriate interaction with other governmental agencies. In addition, the Assessor must enroll a supplemental assessment (which is the difference between the new base year value and the taxable value on the current roll) as of the date real property changes ownership or upon completion of new construction.

Concurrent with completion of requisite tasks, the Assessor is committed to the principle that each and every citizen is always treated with courtesy and respect; treated fairly and equitably; provided prompt service and information; given personal and professional attention; provided an opportunity to have his/her suggestions and opinions heard and acted upon; fully and factually informed; referred to the appropriate department or individual in a friendly and courteous manner; informed as to how their property is being assessed and how to appeal their value; and to leave the Assessor's Office feeling as though he/she were served in a competent and professional manner.

SUMMARY OF DEPARTMENTAL BUDGET REQUEST

- The Department budget request includes funding to maintain fiscal year 2007-2008 staffing and operations level for the department.
- The Department budget request includes additional funding of \$440,712, of which \$381,956 is to backfill the loss of the state property tax administration grant, and \$58,756 is to fund a vacant Property Appraiser position.

CHIEF ADMINISTRATIVE OFFICER'S RECOMMENDATION

- The recommendation includes reduced funding from fiscal year 2007-2008 due to the state's decision to not fund the property administration grant. Nonetheless, recognizing the importance of property tax revenues to Butte County, the recommendation includes limited backfilling of \$381,956 in local discretionary funds to retain key positions in the department.
- The recommendation includes the elimination of a vacant Property Appraiser position to balance appropriations with available resources.

BUDGET CODE 080

UNIT TITLE - ASSESSOR

BUTTE COUNTY
STATE OF CALIFORNIA
BUDGET UNIT EXPENDITURE DETAIL
SCHEDULE 9 2008-09

FUNCTION 1 - ASSESSOR
ACTIVITY - 12 -
FUND - 0010 - COUNTY GENERAL FUND 0010

ACCOUNT	TITLE	ACTUAL 2006-07	ESTIMATED 2007-08	REQUESTED 2008-09	RECOMMENDED 2008-09	ADOPTED 2008-09
EXPENDITURES						
510	SALARIES & EMPLOYEE BENE	3,032,947	3,321,526	3,345,323	3,282,859	-
520	SERVICES & SUPPLIES	436,408	524,329	528,732	532,437	-
550	OTHER CHARGES	9,002	2,500	5,000	5,000	-
560	FIXED ASSETS	-	19,951	40,310	40,310	-
TOTAL	DIRECT	3,478,357	3,868,306	3,919,365	3,860,606	-
570	OTHER FINANCING USES	56,326	67,264	67,631	67,631	-
TOTAL EXPENDITURES		3,534,683	3,935,570	3,986,996	3,928,237	-
REVENUES						
50100	STATE REVENUES	-	-	-	-	-
TOTAL	GOVERNMENTAL REVENUES	-	-	-	-	-
60000	CHARGES FOR SERVICES	1,092,983	1,104,532	1,065,000	1,065,000	-
70000	MISCELLANEOUS REVENUES	225	-	-	-	-
TOTAL REVENUES		1,093,208	1,104,532	1,065,000	1,065,000	-
NET COSTS ASSESSOR		2,441,475	2,831,038	2,921,996	2,863,237	-

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