

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.

FY 2008-09 ACCOMPLISHMENTS

- Implemented the recommendations of the 2007 Grand Jury Report. In addition to recognizing the Assessor's staff as hardworking, dedicated and cohesive, the Grand Jury recommended, among other things, that "the Assessor and Human Resources should have a mutually agreeable procedure in place to screen and hire new auditor-appraisers, and that the Board of Supervisors should raise the low value threshold specified for Possessory Interest use of fairground, convention, and cultural facilities to \$50,000. In FY 08-09, the Assessor successfully implemented both recommendations, resulting in staff-time and

budgetary savings while substantially increasing the number of completed mandatory audits, all of which have a positive effect upon the growth of the assessment roll.

- Received high rating from the State Board of Equalization pursuant to review of departmental policies, practices, and procedures.
- Co-wrote with County Counsel amendment of outdated calamity assessment ordinance to comply with Revenue and Taxation Code changes and to provide additional statutory relief to property owners who suffer loss due to calamity or misfortune.
- Provided excellent customer service relative to resolution of appeal filings, value decline reviews, and taxation relief for firestorm victims.
- Integrated additional utilization of technology upgrades (AutoCad, Trakit, CD Data, Megabyte, MLS, and scanning) to promote the most efficient and productive work environment possible.
- Conducted full-scale houseboat and pleasure craft audit resulting in 787 additional set-ups and, upon final valuation, adding millions of dollars to the assessment roll.
- Ensured continued excellent administrative and personnel management practices by requiring all supervisory team members to regularly attend HR management courses and to be fully apprised of County and departmental policy relative to such matters.
- Provided vital departmental information and statistics to Administration, and User Fee Study personnel for the purpose of facilitating optimum levels of communication between this department and County administration, and to assist in the forecast of property tax revenues.

SUMMARY OF DEPARTMENTAL BUDGET REQUEST

- The Department budget request includes funding to maintain FY 2008-09 staff and operations levels.

CHIEF ADMINISTRATIVE OFFICER'S RECOMMENDATION

- The recommendation includes appropriation of \$3,380,312 with restricted revenue of \$1,265,000. The use of discretionary revenues by the department is \$2,115,312.
- The recommendation does not include any staffing reductions. However the following five positions were eliminated mid-year in FY 2008-09:

March 3, 2009 – 1 Property Appraiser, Sr., 1 Property Appraiser, 1 Auditor Appraiser, and 1 Assessment Clerk, Sr.

March 24, 2009 – 1 Assessment Clerk

BUDGET CODE 080

UNIT TITLE - ASSESSOR

BUTTE COUNTY
 STATE OF CALIFORNIA
 BUDGET UNIT EXPENDITURE DETAIL
 SCHEDULE 9 2009-10

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

ACCOUNT	TITLE	ACTUAL 2007-08	ADOPTED 2008-09	REQUESTED 2009-10	RECOMMENDED 2009-10	ADOPTED 2009-10
EXPENDITURES						
510	SALARIES & EMPLOYEE BENE	3,125,600	3,324,187	3,149,525	2,861,049	
520	SERVICES & SUPPLIES	439,311	520,312	225,413	225,413	
550	OTHER CHARGES	9,452	5,000	5,000	5,000	
560	FIXED ASSETS	19,951	40,310	21,310		
TOTAL	DIRECT	3,594,314	3,889,809	3,401,248	3,091,462	-
570	OTHER FINANCING USES	68,320	78,484	285,384	288,850	
TOTAL EXPENDITURES		3,662,634	3,968,293	3,686,632	3,380,312	-
REVENUES						
50100	STATE REVENUES	-	-	-	-	-
TOTAL	GOVERNMENTAL REVENUES	-	-	-	-	-
60000	CHARGES FOR SERVICES	1,156,571	1,065,000	1,065,000	1,265,000	
70000	MISCELLANEOUS REVENUES	-	-	-	-	-
TOTAL REVENUES		1,156,571	1,065,000	1,065,000	1,265,000	-
NET COUNTY COSTS/USE OF FUND BALANCE		2,506,063	2,903,293	2,621,632	2,115,312	-

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