

Mission Statement

The mission of the Assessor's Office includes the following:

- 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 in July of each year.
- Be a source of accurate property information for local government and the community.
- Perform work in a professional, reliable, and cost effective manner.

Department Description and Key Issues

Duties and responsibilities of 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 general responsibilities of the Assessor are as follows:

- Locate all taxable property in the County and identify ownership.
- Appraise all property subject to property taxation.
- List the value of all property on the assessment roll.
- Apply all legal exemptions and value all property subject to enforceable restriction (Williamson Act and Timber Preserve).
- Provide property tax relief due to value decline (Section 51 and Section 1600 et seq. of the Revenue and Taxation Code).

Major departmental functions include: preparing fair and correct valuations based on objective market standards, business property audits, assessment appeals presentations, mapping of each change to a parcel, remapping for annual changes to special districts, responding to taxpayer inquiries, responding to inquiries from businesses across the country regarding ownership of real property in the 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, and timely and appropriate interaction with other governmental agencies. In addition, the Assessor must enroll a supplemental assessment (which is the difference between a 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.

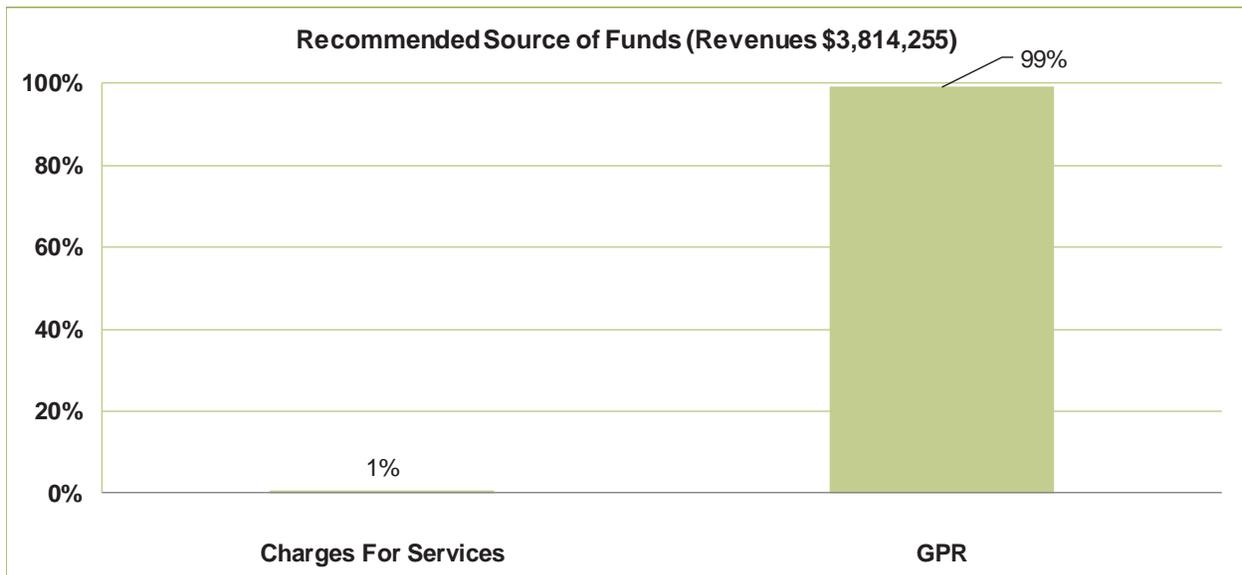
Concurrent with completion of requisite tasks, the Assessor is committed to the principle that each and every citizen is treated with courtesy and respect, treated fairly and equitably, provided prompt service and information, given personal and professional attention, provided an opportunity to have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

ASSESSOR BUDGET

	2015-16 Actuals	2016-17 Adopted	2017-18 Requested	2017-18 Recommended
Charges For Services	1,139,028	30,000	30,000	30,000
Total Revenues	\$ 1,139,028	\$ 30,000	\$ 30,000	\$ 30,000
Salaries and Employee Benefits	2,746,774	3,172,421	3,293,113	3,233,858
Services and Supplies	218,066	233,432	344,705	236,705
Other Charges	26,270	31,492	31,471	31,471
Other Financing Uses	9,500	9,400	9,400	9,400
Special Items	354,058	530,578	302,821	302,821
Total Expenditures	\$ 3,354,668	\$ 3,977,323	\$ 3,981,510	\$ 3,814,255
Net Costs/Use of Fund Balance	\$ 2,215,640	\$ 3,947,323	\$ 3,951,510	\$ 3,784,255

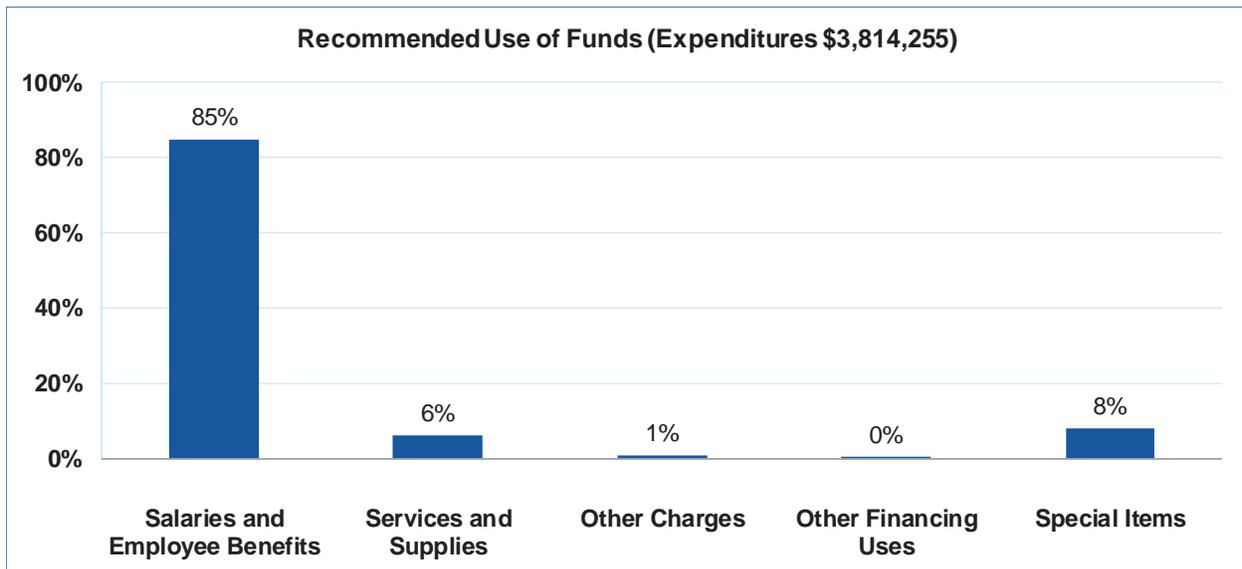
Source of Funds (Revenues)

- General purpose revenue (GPR) from the General Fund is the largest revenue source for the department, which includes the Assessor’s share of property tax administration and supplemental property tax administration revenue.
- Charges for services include California Counties Cooperative Audit Services Exchange charges, and fees paid by customers for various services provided by the department such as review of Williamson Act applications or nonrenewal of contracts, copies of maps, and copies of the assessment roll.



Use of Funds (Expenditures)

- Salaries and benefits is the largest expenditure category for the department.
- Services and supplies include contracts for services such as the Megabyte property tax system maintenance. They also include office supplies, utilities, and training.
- Other charges include vehicle maintenance and facility use allowance.
- Special items include costs for support services provided by Administration, Auditor, County Counsel, General Services, Human Resources, Information Systems, and Treasurer.



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Summary of Budget Request and Recommendation

Salaries & Employee Benefits

Requested

- The department budget request includes funding to maintain current staffing levels.

Recommended

- The recommendation includes the elimination of 1.0 vacant, flexibly-staffed Assessment Clerk position.

Full Time Equivalent

Position Allocations

Total

2013-14 Adopted Positions	41.00
2014-15 Adopted Positions	42.00
2015-16 Adopted Positions	42.00
2016-17 Adopted Positions	42.00
2016-17 Current Positions *	42.00
2017-18 Recommended Positions	41.00

*As of 4/11/2017

Services & Supplies

Requested

- The department budget request includes funding to maintain current service levels and funding for systematic replacement of computers.
- The department budget request includes funding for a new web-based application that utilizes an aerial image capture process that produces 360-degree views of property and parcels.

Recommended

- The recommendation includes funding to maintain current service levels and funding for systematic replacement of computers.
- The recommendation does not include funding for a new web-based application.

Capital Assets

Requested

- The department budget request does not include any capital assets.

Recommended

- The recommendation does not include any capital assets.

BUDGET UNIT 080 - ASSESSOR
 FUNCTION GENERAL GOVERNMENT
 ACTIVITY FINANCE
 FUND 0010 - GENERAL FUND

Detail by Revenue Category and Expenditure Object	2015-16 Actual	2016-17 Estimated	2017-18 Requested	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5	6

REVENUES

460	CHARGES FOR SERVICES	1,139,028	30,000	30,000	30,000	-
TOTAL REVENUES		\$1,139,028	\$30,000	\$30,000	\$30,000	-

EXPENDITURES/APPROPRIATIONS

510	SALARIES & EMPLOYEE BENE	2,746,774	3,172,421	3,293,113	3,233,858	-
520	SERVICES & SUPPLIES	218,066	233,432	344,705	236,705	-
550	OTHER CHARGES	26,270	31,492	31,471	31,471	-
570	OTHER FINANCING USES	9,500	9,400	9,400	9,400	-
590	SPECIAL ITEMS	354,058	530,578	302,821	302,821	-
TOTAL EXPENDITURES/APPROP.		\$3,354,668	\$3,977,323	\$3,981,510	\$3,814,255	-

NET COSTS / USE OF FUND BALANCE		\$2,215,640	\$3,947,323	\$3,951,510	\$3,784,255	-
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