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 XIIIA of the California Constitution, Division 1 of the Revenue and Taxation Code, Title 18 of the California Administrative Code, special Government Code section,; 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.

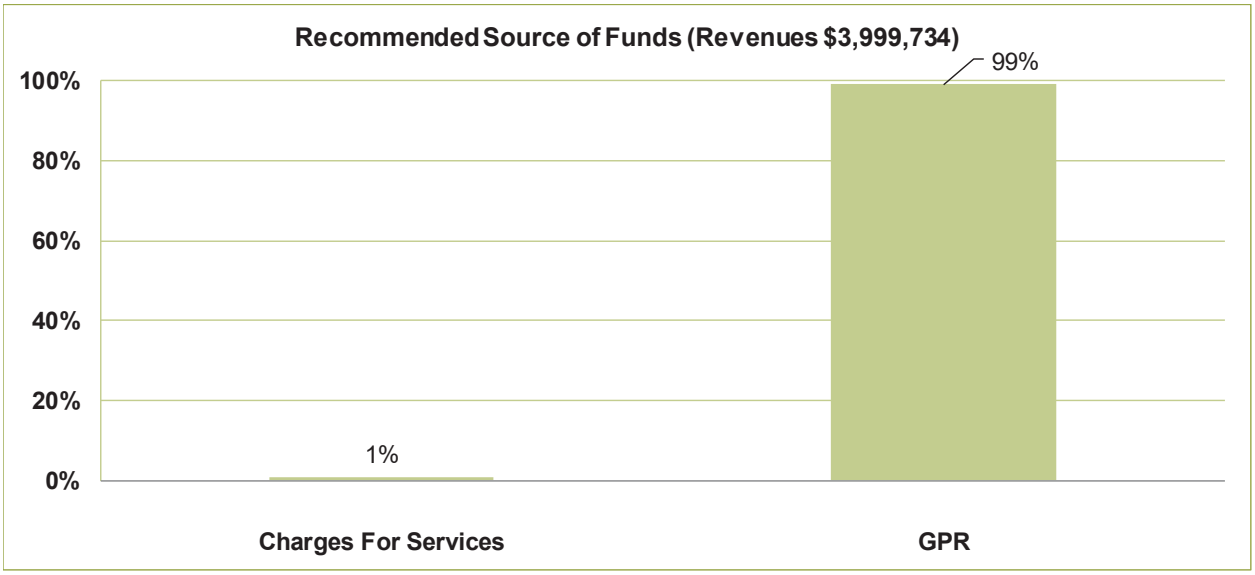
Concurrent with completion of requisite tasks, the Assessor is committed to the principle that each and every citizen is treated with courtesy and respect, treated fairly and equitably, provided prompt service and information, given personal and professional attention, provided an opportunity to have 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

	2016-17 Actuals	2017-18 Adopted	2018-19 Requested	2018-19 Recommended
Charges For Services	30,447	30,000	30,000	30,000
Total Revenues	**$ 30,447**	**$ 30,000**	**$ 30,000**	**$ 30,000**
Salaries and Employee Benefits	2,887,951	3,174,858	3,407,020	3,337,879
Services and Supplies	225,662	236,705	295,325	229,805
Other Charges	27,078	31,471	43,011	41,511
Other Financing Uses	9,400	9,400	9,500	9,500
Special Items	364,753	457,393	346,533	381,039
Total Expenditures	**$ 3,514,844**	**$ 3,909,827**	**$ 4,101,389**	**$ 3,999,734**
Net Costs/Use of Fund Balance	$ 3,484,396	$ 3,879,827	$ 4,071,389	$ 3,969,734

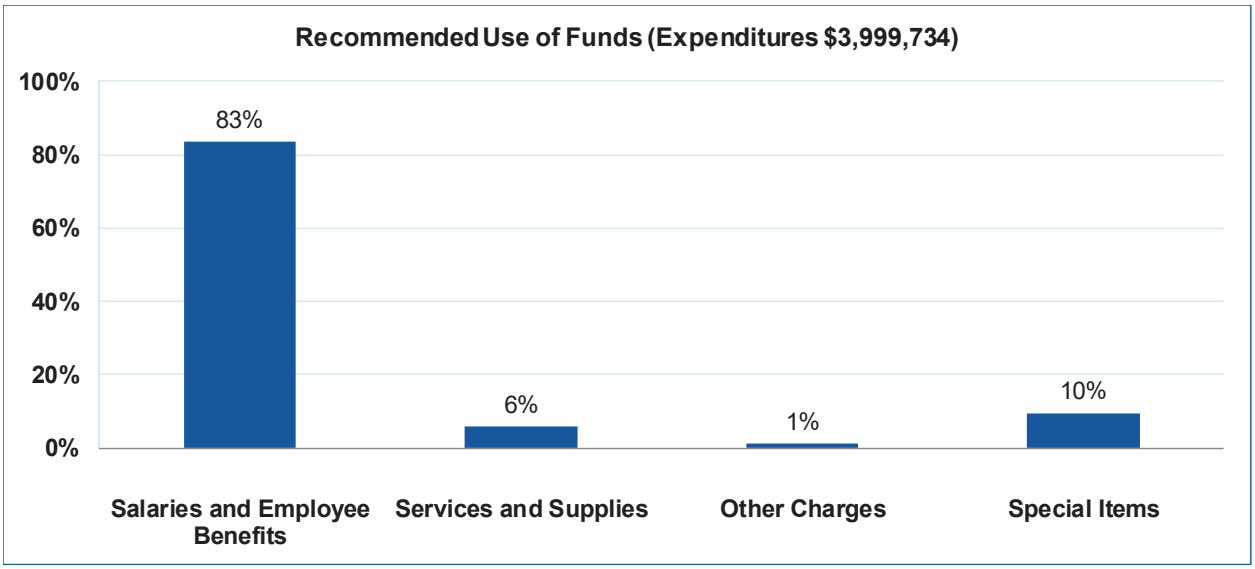
Source of Funds (Revenues)

- 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.
- Other revenues 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.
- Special items include costs for support services provided by Administration, Auditor, County Counsel, General Services, Human Resources, Information Systems, and Treasurer.
- 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.



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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 Assessment Clerk position.

Full Time Equivalent Position Allocations		Total
2014-15	Adopted Positions	42.00
2015-16	Adopted Positions	42.00
2016-17	Adopted Positions	42.00
2017-18	Adopted Positions	40.00
2017-18	Current Positions *	40.00
2018-19	Recommended Positions	39.00

*As of 4/24/2018

Services & Supplies

Requested

- The department budget request includes funding to maintain current service levels.
- The department budget request includes funding for training and the completion, by a consultant, of the initial steps to create a parcel fabric, which will assist with the transition to GIS mapping in the Assessor's Office.

Recommended

- The recommendation includes funding to maintain current service levels.
- The recommendation does not include funding for the parcel fabric.

Capital Assets

Requested

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

Recommended

- The recommendation does not include any capital assets.

BUTTE COUNTY
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
GOVERNMENTAL FUNDS
FISCAL YEAR 2018-19

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

Detail by Revenue Category and Expenditure Object		2016-17 Actual	2017-18 Estimated	2018-19 Requested	2018-19 Recommended	2018-19 Adopted by Board of Supervisors
1		2	3	4	5	6
REVENUES						
460	CHARGES FOR SERVICES	30,447	30,000	30,000	30,000	-
	TOTAL REVENUES	**$30,447**	**$30,000**	**$30,000**	**$30,000**	**-**
EXPENDITURES/APPROP.						
510	SALARIES & EMPLOYEE BENE	2,887,951	3,174,858	3,407,020	3,337,879	-
520	SERVICES & SUPPLIES	225,662	236,705	295,325	229,805	-
550	OTHER CHARGES	27,078	31,471	43,011	41,511	-
570	OTHER FINANCING USES	9,400	9,400	9,500	9,500	-
590	SPECIAL ITEMS	364,753	457,393	346,533	381,039	-
	TOTAL EXPENDITURES/APPROP.	**$3,514,844**	**$3,909,827**	**$4,101,389**	**$3,999,734**	**-**
	NET COSTS/USE OF FUND BALANCE	**$3,484,396**	**$3,879,827**	**$4,071,389**	**$3,969,734**	**-**