

## Mission Statement

The Assessor's Office is committed to the fair and equitable assessment of all property in Butte County, and strives to provide prompt, personal, and professional attention to all Butte County residents.

The mission of the Assessor's Office is to create equitable, timely, and accurate property tax assessments to fund public services. The Assessor's Office strives to be a source of accurate and timely property information for local government and the community.

## 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 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 or 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, and be able to leave the Assessor's Office feeling as though he or she was served in a competent and professional manner.

The department’s Paradise Office is currently closed due to damage sustained in the Camp Fire, but is anticipated to be reopened in the 2020-21 fiscal year.

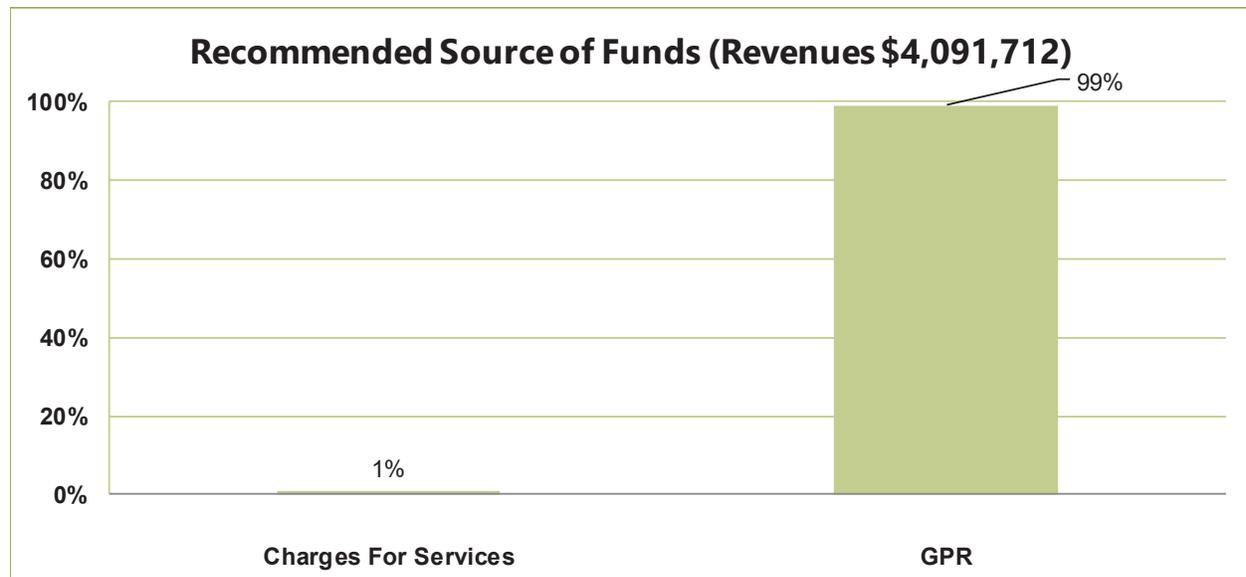
<b>ASSESSOR BUDGET</b>				
	<b>2018-19 Actuals</b>	<b>2019-20 Adopted</b>	<b>2020-21 Requested</b>	<b>2020-21 Recommended</b>
Intergovernmental Revenues	150,000	-	-	-
Charges For Services	38,690	30,000	30,000	30,000
Other Financing Sources	1,835	-	-	-
<b>Total Revenues</b>	<b>\$ 190,524</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
Salaries and Employee Benefits	3,150,127	3,456,634	3,581,151	3,568,651
Services and Supplies	240,718	258,951	415,244	265,244
Other Charges	40,192	41,511	36,328	36,328
Other Financing Uses	9,500	9,500	13,000	13,000
Special Items	351,985	310,653	203,250	208,489
<b>Total Expenditures</b>	<b>\$ 3,792,523</b>	<b>\$ 4,077,249</b>	<b>\$ 4,248,973</b>	<b>\$ 4,091,712</b>
<b>Net Costs/Use of Fund Balance</b>	<b>\$ 3,601,999</b>	<b>\$ 4,047,249</b>	<b>\$ 4,218,973</b>	<b>\$ 4,061,712</b>

**Source of Funds (Revenues)**

- General purpose revenue (GPR) from the General Fund is the largest revenue source for the department, which includes 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.

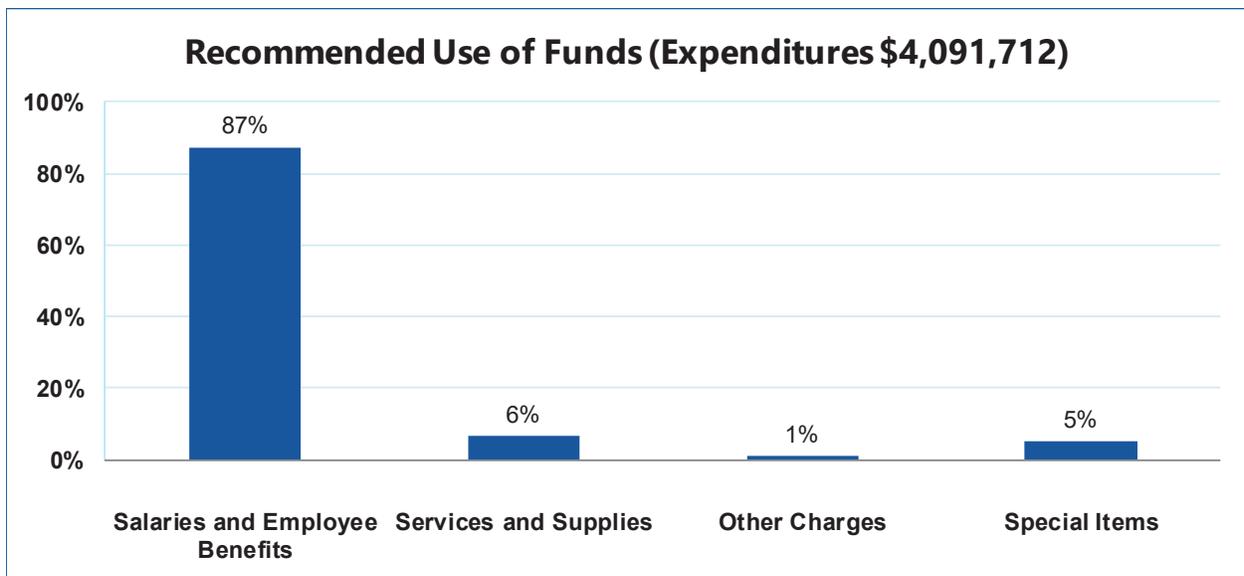
<b>Full Time Equivalent Position Allocations</b>		<b>Total</b>
2016-17	Adopted Positions	42.00
2017-18	Adopted Positions	40.00
2018-19	Adopted Positions	39.00
2019-20	Adopted Positions	39.00
2019-20	Current Positions *	39.00
2020-21	Recommended Positions	39.00

\*As of 4/14/2020



### 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. Office supplies, utilities, and training are also included.
- Special items include costs for support services provided by County Administration, Auditor-Controller’s Office, County Counsel, Department of General Services, Department of Human Resources, Department of Information Systems, and Treasurer-Tax Collector’s Office.
- Other charges include vehicle maintenance and the department’s share of depreciation on facilities.



### 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 funding to maintain current staffing levels.

#### Services & Supplies

##### Requested

- The department budget request includes funding to maintain current service levels.
- The department budget request includes a project to scan assessor records.

##### Recommended

- The recommendation includes funding to maintain current service levels.

## 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 2020-21

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

Detail by Revenue Category and Expenditure Object	2018-19 Actual	2019-20 Estimated	2020-21 Requested	2020-21 Recommended	2020-21 Adopted by Board of Supervisors
1	2	3	4	5	6
<b>REVENUES</b>					
450 INTERGOVERNMENTAL REVENUES	150,000	-	-	-	-
460 CHARGES FOR SERVICES	38,690	30,000	30,000	30,000	-
480 OTHER FINANCING SOURCES	1,835	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$190,524</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>-</b>
<b>EXPENDITURES/APPROP.</b>					
510 SALARIES & EMPLOYEE BENE	3,150,127	3,456,634	3,581,151	3,568,651	-
520 SERVICES & SUPPLIES	240,718	258,951	415,244	265,244	-
550 OTHER CHARGES	40,192	41,511	36,328	36,328	-
570 OTHER FINANCING USES	9,500	9,500	13,000	13,000	-
590 SPECIAL ITEMS	351,985	310,653	203,250	208,489	-
<b>TOTAL EXPENDITURES/APPROP.</b>	<b>\$3,792,523</b>	<b>\$4,077,249</b>	<b>\$4,248,973</b>	<b>\$4,091,712</b>	<b>-</b>
<b>NET COSTS/USE OF FUND BALANCE</b>	<b>\$3,601,999</b>	<b>\$4,047,249</b>	<b>\$4,218,973</b>	<b>\$4,061,712</b>	<b>-</b>