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 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).
- 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 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; 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.

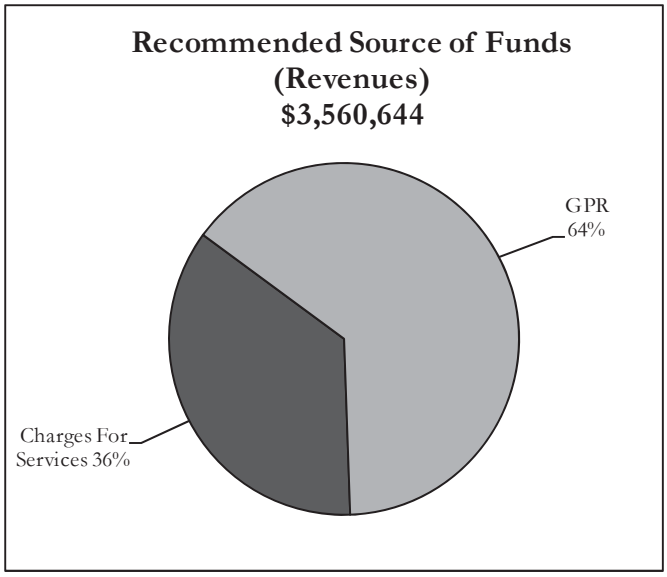
Concurrent with completion of requisite tasks, the Assessor is committed to the principle that each and every citizen is: treated fairly and equitably, with courtesy and respect; provided prompt service and information; given personal and professional attention; provided an opportunity to have his/her 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; leaving the Assessor's Office feeling he or she was served in a competent and professional manner.

Department Budget

ASSESSOR	2011-12 Actuals	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
Charges For Services	1,214,704	1,270,000	1,270,000	1,270,000
Miscellaneous Revenues	730	-	-	-
Total Revenues	**$ 1,215,434**	**$ 1,270,000**	**$ 1,270,000**	**$ 1,270,000**
Salaries and Employee Benefits	2,807,406	2,960,769	3,000,338	2,909,351
Services and Supplies	247,778	309,625	246,571	246,571
Other Charges	42,998	39,967	31,294	31,294
Capital Assets			61,660	61,660
Total Direct Expenditures	*$ 3,098,182*	*$ 3,310,361*	*$ 3,339,863*	*$ 3,248,876*
Other Financing Uses	331,129	247,051	284,002	311,768
Total Expenditures	**$ 3,429,311**	**$ 3,557,412**	**$ 3,623,865**	**$ 3,560,644**
Net Costs/Use of Fund Balance	**$ 2,213,877**	**$ 2,287,412**	**$ 2,353,865**	**$ 2,290,644**
			2013/14 Recommended Use of GPR	*$ 2,290,644*
			2013/14 Recommended Use of Restricted Fund Balance	*$ -*

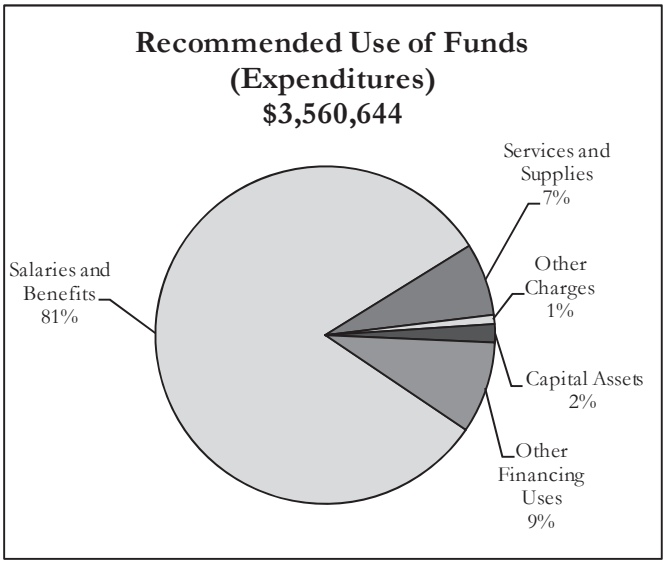
Source of Funds (Revenues)

- General purpose revenue (GPR) from the General Fund is the largest revenue source for the department.
- Charges for services includes the Assessor's share of property tax administration revenue, audit revenue, 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.
- Other financing uses are the costs for support services, which include 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.
- Capital assets include the purchase of three vehicles.



Summary of Budget Request and Recommendation

Salaries & Employee Benefits

Requested

- The department budget request includes the addition of an Assessment Clerk position.

Recommended

- The recommendation includes funding for requested staffing levels except for the addition of an Assessment Clerk position.

Full Time Equivalent (FTE) Positions	
2009-10 Adopted Position Allocation	38.00
2010-11 Adopted Position Allocation	41.00
2011-12 Adopted Position Allocation	40.00
2012-13 Adopted Position Allocation	41.00
2012-13 Current Position Allocation*	41.00
2013-14 Recommended Position Allocation	41.00

*As of 4/23/13

Services & Supplies

Requested

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

Recommended

- The recommendation includes funding for requested services and supplies.

Capital Assets

Requested

- The department budget request includes replacement of three vehicles.

Recommended

- The recommendation includes one-time funding to replace three vehicles.

STATE CONTROLLER SCHEDULES | BUTTE COUNTY | SCHEDULE 9

COUNTY BUDGET ACT | FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT

January 2010, revision #1 | GOVERNMENTAL FUNDS

FISCAL YEAR 2013-14

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

Detail by Revenue Category and Expenditure Object		2011-12 Actual	2012-13 Estimated	2013-14 Requested	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1		2	3	4	5	6
REVENUES						
60000	CHARGES FOR SERVICES	1,214,704	1,270,000	1,270,000	1,270,000	-
70000	MISCELLANEOUS REVENUES	730	-	-	-	-
	TOTAL REVENUES	**$1,215,434**	**$1,270,000**	**$1,270,000**	**$1,270,000**	**-**
EXPENDITURES/APPROPRIATIONS						
510	SALARIES & EMPLOYEE BENEFITS	2,807,406	2,960,769	3,000,338	2,909,351	-
520	SERVICES AND SUPPLIES	247,778	309,625	246,571	246,571	-
550	OTHER CHARGES	42,998	39,967	31,294	31,294	-
560	CAPITAL ASSETS					
	EQUIPMENT	-	-	61,660	61,660	-
	TOTAL CAPITAL ASSETS	-	-	61,660	61,660	-
TOTAL	DIRECT	3,098,182	3,310,361	3,339,863	3,248,876	-
570	OTHER FINANCING USES	331,129	247,051	284,002	311,768	-
	TOTAL EXPENDITURES/APPROP.	**$3,429,311**	**$3,557,412**	**$3,623,865**	**$3,560,644**	**-**
NET COSTS / USE OF FUND BALANCE		**$2,213,877**	**$2,287,412**	**$2,353,865**	**$2,290,644**	**-**