

ASSESSOR'S OFFICE

I. DEPARTMENT MISSION OR MANDATE OR GOAL

The purpose of the Assessor's Office is to produce a timely roll of all property subject to local assessment; administer legally permissible exemptions; develop and maintain a set of current maps delineating property ownerships; defend assessments as required before an appellate body, and; provide information and services to the public as needed. The Assessor's Office is mandated to render all functions that are currently being performed.

II. MAJOR PROGRAM DESCRIPTIONS

A. APPRAISAL. Ensure that all secured real and personal property within the County has been accurately valued and entered on the regular and supplemental assessment rolls.

BUDGET: \$8,223,750

FTE: 51

B. BUSINESS. Ensure that all business personal property within the County has been accurately reported and valued and values have been entered on the regular and supplemental assessment rolls.

BUDGET: \$1,462,000

FTE: 9

C. SUPPORT SERVICES. Enroll all valid exemptions on the regular and supplemental local assessment rolls; provide data entry and information systems support to the department; provide drafting services; review policies and procedures, and make changes where necessary; implement new laws, and; provide public service to agencies, private organizations and to the general public.

BUDGET: \$7,675,500

FTE: 48

D. ADMINISTRATIVE SERVICES. Establish and administer policies relative to department operations and provide administrative guidelines for carrying out these policies.

BUDGET: \$913,750

FTE: 6

E. DEPARTMENT DATA.

BUDGET: \$18,275,000

FTE: 114

Title of Position	No. of Positions
County Assessor	1
Assistant County Assessor	2
Principal Appraiser	4
Supervising Appraiser	6
Associate Appraiser	20
Assistant Appraiser	13
Junior Appraiser	8
Senior Real Property Technical Assistant	6
Real Property Technical Assistant	1
Supervising Auditor-Appraiser	1
Senior Auditor-Appraiser	3
Auditor-Appraiser II	4
Auditor-Appraiser I	1
Drafting Services Coordinator	1
Computer Aided Drafting Operator	4
Assessor's Clerical Staff Manager	1
Supervising Assessment Clerk	4
Clerk-Specialist Level	8
Clerk-Senior Level	17
Clerk-Experienced Level	7
Assessor's Customer Services Coordinator	1
Administrative Services Assistant III	1
TOTALS	114

III. DEPARTMENT ACCOMPLISHMENTS

A. STAFFING/TRAINING

1. In 2021, despite low staffing levels, the Assessor's Office managed to meet its statutory program obligations.
2. Recruited for and filled vacant Junior Appraiser and Computer Aided Drafting Operator positions necessary to continue to meet mandated functions of the Department.
3. Trained and administered the required coursework and developed training procedures for the new Junior Appraiser hires.
4. Provided training on a variety of topics, including ergonomics, anti-harassment, workplace diversity, Wildfire Smoke Safety, and COVID-19 Safety in the Workplace.
5. The Assessor's Office coordinated the County's highly recommended/encouraged testing for its asymptomatic staff to help prevent the spread of COVID-19 during the rise of Omicron cases.
6. Administrative personnel staff attended various COVID-19 open forum meetings, hosted by Risk Management, to gather information and communicate relevant information and changes to staff.
7. Administrative personnel staff attended training on leave of absence laws, including the Family and Medical Leave Act, California Family Rights Act, and Pregnancy Disability Leave, and the required forms and notices. Personnel staff also attended a new training with a focus on intermittent leave.
8. The Assessor's Office developed an outreach and recruitment plan to better reach its underrepresented groups and to support the Board of Supervisors' commitment to maintain a diverse and inclusive workforce.
9. Administrative personnel staff participated in a small focus group to discuss potential improvements to leave of absence forms and future training topics related to leave of absences that may be beneficial to other departments in the County.

10. Administrative personnel staff attended the Incident Investigation Workshop. This training explored when to investigate an incident, the investigation process, incident reporting and investigation forms, root cause analysis, and corrective action plans and follow-up.
11. Appraisers attended training classes, via online platform(s), to meet advanced certification requirements of the State Board of Equalization.
12. Drafting staff remotely attended the California Cadastral Mapping Association and the Environmental Systems Research Institute conference training.

B. TECHNOLOGY ENHANCEMENTS

1. Replaced an obsolete call distribution system with a web-based system. The new system will increase system functionality with improved real-time analytics, expanded agent coverage, and an enhanced customer service experience.
2. Proposition 19 Base Transfer applications, for persons 55 and older, increased exponentially. In response to this increase, the Assessor's Office developed a database to track Proposition 19 transfer of base year value claims. The Department will expand the database as additional needs are identified.
3. Continued to promote the usage of the Electronic Standard Data Record system to enable taxpayers to file business property statements (form 571L) on-line. Approximately 83% of all businesses file property statements electronically, which saves clerical and appraisal staff time in processing business property statements and assessing unsecured property for tax assessment purposes.
4. Assisted the Department of Information Technology with the first phase of a mainframe upgrade project. This phase required months of detailed analysis, testing, and a roll back plan. This project is crucial because the assessment roll and other essential programs and processes for the Department are hosted on an IBM mainframe and the software on the mainframe is out of date and is no longer supported.

C. DEPARTMENTWIDE

1. Established new Local Exemptions procedures to reduce the amount of missed or incorrect exemptions for exempted business accounts.
2. Established procedures to review assessments for businesses impacted by the COVID-19 shutdown in lieu of having taxpayers file assessment appeal applications. The new process saves time for both staff and taxpayers that would have otherwise been spent preparing for and going through a formal hearing process.
3. The Department implemented new policies and procedures related to Proposition 19. The Standards Division successfully trained and educated staff of the new laws, updated Board of Equalization and internal forms, applications and letters, and created a new database to manage Proposition 19 Base Transfers.

IV. CHALLENGES

A. INTERNAL TO DEPARTMENT

1. Fill vacant Auditor-Appraiser positions so that more assessments and audits can be completed to comply with Board of Equalization audit requirements.
2. The Department will continue to navigate and implement new policies and procedures regarding Proposition 19 as the law is amended. This will include ongoing training and education for staff of the new laws and continuing to update the database for Proposition 19 Base Transfers.
3. Proposition 19 continues to result in an increase in property sales and transfers, which increases the workload for appraisal staff.
4. Complete the annual assessment roll on time and in accordance with legal mandates.
5. Due to a large increase in appeals due to the COVID-19 pandemic, Assessor's Office staff is diligently working to reduce the backlog of appeals. To address this issue, the Commercial and Industrial Division increased the number of appeals hearings by transitioning from bi-weekly hearings to weekly hearings.

B. EXTERNAL TO COUNTY OPERATION

1. Continue to work with members of other county assessor’s offices throughout the State to discuss and improve valuation methodologies and coordinate efforts to apply assessment laws and practices in a consistent manner. Cooperation with other counties can reduce costs associated with unilateral research and analysis, and avoid costly assessment appeals.
2. The Assessor increased his public outreach and educational events by participating in frequent remote presentations to service groups and real estate professionals’ events. As groups began to meet in person again, the Assessor additionally appeared in person along with continuing his remote presentations. The Assessor’s educational outreach was extremely important due to significant legislative changes impacting property ownership and tax base.

V. PERFORMANCE INDICATORS

A. REAL PROPERTY ASSESSMENTS

WORKLOAD INDICATOR	Number of Units
Number of Secured Parcels	369,437
Number of Recorded Documents Reviewed	48,474
Number of Reappraisable Changes In Ownership	18,578
Number of New Assessments from New Construction	3,396
Number of Parcels with Proposition 8 Assessments	14,777
Number of Claims Granted (Propositions 60, 90 or 110, Base Year Value Transfers For Persons Over Age 55 or Disabled)	162
Number of Claims Denied (Propositions 60, 90 or 110, Base Year Value Transfers For Persons Over Age 55 or Disabled)	52
Number of Claims Granted (Propositions 58 or 193, Parent-Child or Grandparent-to-Grandchild Transfers)	1,629
Number of Claims Denied (Propositions 58 or 193, Parent-Child or Grandparent-to-Grandchild Transfers)	382

B. BUSINESS PROPERTY ASSESSMENTS

WORKLOAD INDICATOR	Number of Units
Number of Unsecured Parcels	43,208
Number of Vessel Assessments	23,997
Number of Aircraft Assessments	277
Number of Property Statements that Resulted in Assessments	16,647

C. PERSONAL PROPERTY AUDITS

WORKLOAD INDICATOR	Number of Units
Number of Personal Property Audits Completed	154

D. ASSESSMENT APPEALS ACTIVITY

WORKLOAD INDICATOR	Number of Units
Number of Assessment Appeals Filed in FY 2020-21	988
Number of Assessment Appeals Resolved in FY 2020-21	130