

# Assessor

Bruce Stottlemeyer – Assessor

	FY 17/18 Adopted Budget	FY 18/19 CAO Recommended	Change
<b>101-0600</b>			
<b>EXPENDITURES</b>			
Salaries and Benefits	1,470,575	1,477,766	7,191
Services and Supplies	229,607	244,209	14,602
Other Charges			0
Fixed Assets			0
<b>TOTAL EXPENDITURES</b>	<b>1,700,182</b>	<b>1,721,975</b>	<b>21,793</b>
<b>REVENUE</b>			
Fed/State			0
Grant			0
Realignment			0
Fees/Misc	245,000	275,000	30,000
<b>TOTAL REVENUE</b>	<b>245,000</b>	<b>275,000</b>	<b>30,000</b>
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>1,455,182</b>	<b>1,446,975</b>	<b>(8,207)</b>

## Program Description

California Constitution Articles XIII and XIII A provide the foundational provisions which comprise the property tax system in California. The State Legislature, through the California Revenue and Taxation Code, provides the statutory framework necessary to carry out the Constitutional provisions. The major responsibilities of the County Assessor include:

- Annually produce the county-wide assessment roll
- Identify ownership of taxable property.
- Identify and assess property undergoing a taxable change in ownership
- Identify and assess property experiencing taxable new construction
- Identify and assess taxable business property
- Identify and adjust the assessment of properties experiencing a decrease in value (otherwise known as Proposition 8 adjustments)

- Review and restore, where warranted, approximately 4,400 assessments that had been temporarily reduced as market values declined during the economic recession
- Develop and maintain the Assessor’s Parcel Maps
- Provide for the processing and administration of statutory exemptions
- Provide calamity adjustments on assessments of property that have undergone destruction or damage due to a calamity or disaster
- Defend assessment appeals through the local assessment appeals board

## Accomplishments

### FY 2017-2018

- The 2017 October wildfires damaged or destroyed several hundred properties in the Cascade Fire area. Within three days of lifting the evacuation order, Assessor staff were in the burn area documenting damage

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so that calamity adjustments could be made. By early January 2018, the Assessor's staff had completed adjusting the assessments of nearly all of the affected parcels. Assessor staff also conducted an outreach booth for several days at the County's Local Assistance Center to provide assistance and information to impacted property owners.

- Defended all assessment appeals that were scheduled for 2017/18
- The Assessor received support and approval from the County Administrator's Office for a new Assessment Supervisor position in January 2017. The position replaced the former Deputy Assessor of Administration that became vacant in 2010 due to attrition. The filling of this position has had tremendous benefits. For the first time in several years, frontline staff, deed analyst staff, and cadastral mapping staff have a dedicated supervisory position to lead, train, and evaluate operations for efficiencies.

## Goals and Objectives FY 2018-2019

- Continue to examine and adjust the assessed values of approximately 4,400 properties currently assessed under the provisions of Proposition 8
- Fairly and accurately assess all taxable properties in the County
- Produce a quality assessment roll at the most economical cost
- Complete the assessment roll by the July 2nd statutory timeframe without an extension
- Provide information and access to the public

## Pending Issues/Policy Considerations FY 2018-2019

- Real estate values are expected to increase through 2018/19. Assessor staff will be challenged to timely reassess approximately 4,400 properties that have had their assessments temporarily reduced under the provisions of Proposition 8.
- Due to budget constraints in 2011/12, the Assessor had to eliminate an Auditor-Appraiser position. Elimination of that position left us with one remaining Auditor-Appraiser. While we have been able to complete our statutory audit mandates, we had to discontinue our non-mandatory audit program. Additionally, if for any reason, our remaining Auditor-Appraiser position were to become vacant, we would likely risk falling short of our statutory audit mandates and potentially lose significant revenues that otherwise would be generated from the audit program.
- We will keep the County Administrator's Office abreast of challenges and opportunities to the audit program throughout the 2018/19 fiscal year.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-2016	ACTUAL EXPENDITURES 2016-2017	BOS APPROVED 2017-2018	DEPARTMENT REQUESTED 2018-2019	CAO RECOMMENDED 2018-2019
<b>ASSESSOR</b>						
101-0600-371.79-01	PROPERTY TAX ADMIN FEES	0	152,399-	200,000-	200,000-	230,000-
101-0600-371.79-02	SUPPLE TAX ADMIN FEES	0	68,455-	30,000-	30,000-	30,000-
101-0600-371.94-08	OTHER SALES-ASSESSOR	0	11,503-	15,000-	15,000-	15,000-
101-0600-372.99-02	COUNTY CONTRIBUTION	0	1,233,499-	1,455,182-	1,546,975-	1,446,975-
*	REVENUE	0	1,465,856-	1,700,182-	1,791,975-	1,721,975-
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**		0	1,465,856-	1,700,182-	1,791,975-	1,721,975-
<b>Salaries &amp; Benefits</b>						
101-0600-412.01-01	REGULAR	965,022	991,302	1,055,277	1,115,544	1,045,544
101-0600-412.01-03	EXTRA HELP	5,326	4,894	0	0	0
101-0600-412.01-04	OVERTIME	7,767	4,427	0	0	0
101-0600-412.01-07	VACATION PAY	0	0	0	3,750	3,750
101-0600-412.02-01	CO SHARE PERS-UAL	0	0	0	162,802	162,802
101-0600-412.02-02	CO SHARE PERS-NORMAL	159,984	168,112	198,331	69,868	69,868
101-0600-412.02-04	GROUP HEALTH INSURANCE	142,584	145,967	181,068	159,165	159,165
101-0600-412.02-05	MEDICARE	12,977	13,292	14,479	15,321	15,321
101-0600-412.02-06	WORKERS COMP INS	5,793	6,618	6,567	7,521	7,521
101-0600-412.02-07	LIFE INSURANCE	1,206	1,180	1,335	1,335	1,335
101-0600-412.02-08	UNEMPLOYMENT INS	4,406	2,584	913	966	966
101-0600-412.02-09	RETIREE HEALTHCARE INS	12,365	12,267	12,605	11,494	11,494
*	EXPENDITURE	1,317,430	1,350,643	1,470,575	1,547,766	1,477,766
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**	Salaries & Benefits	1,317,430	1,350,643	1,470,575	1,547,766	1,477,766
<b>Services &amp; Supplies</b>						
101-0600-412.12-00	COMMUNICATION	544	445	1,500	1,500	1,500
101-0600-412.15-00	INSURANCE	21,820	29,226	21,713	45,758	45,758
101-0600-412.17-00	MAINT EQUIP & SOFTWARE	8,160	13,728	15,900	20,350	20,350
101-0600-412.20-00	MEMBERSHIPS	635	890	900	900	900

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-2016	ACTUAL EXPENDITURES 2016-2017	BOS APPROVED 2017-2018	DEPARTMENT REQUESTED 2018-2019	CAO RECOMMENDED 2018-2019
101-0600-412.22-00	OFFICE EXPENSE	27,135	18,810	20,750	20,750	20,750
101-0600-412.23-00	PROFESSIONAL SERVICES	79	1,178	114,045	108,861	108,861
101-0600-412.25-00	RENTS & LEASES/EQUIPMENT	0	0	2,350	2,350	2,350
101-0600-412.29-00	TRAVEL	5,273	10,890	20,400	20,400	20,400
101-0600-412.30-00	UTILITIES	0	0	32,049	23,340	23,340
*	EXPENDITURE	63,646	75,167	229,607	244,209	244,209
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**	Services & Supplies	63,646	75,167	229,607	244,209	244,209
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***	ASSESSOR	1,381,076	40,046-	0	0	0
****	ASSESSOR	1,381,076	40,046-	0	0	0