

# Assessor

Bruce Stottlemeyer – Assessor

101-0600	FY 14/15 Adopted Budget	FY 15/16 CAO Recommended	Change
<b>EXPENDITURES</b>			
Salaries and Benefits	1,311,121	1,321,011	9,890
Services and Supplies	50,831	75,930	25,099
Other Charges	0	0	0
Fixed Assets	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,361,952</b>	<b>1,396,941</b>	<b>34,989</b>
<b>REVENUE</b>			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	246,500	245,000	(1,500)
<b>TOTAL REVENUE</b>	<b>246,500</b>	<b>245,000</b>	<b>(1,500)</b>
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>1,115,452</b>	<b>1,151,941</b>	<b>36,489</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.

- Review and restore, where warranted, approximately 6,000 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.

## Accomplishments

### FY 2014-2015

- Defended all assessment appeals that were scheduled for 2014/15.
- The office is functioning with a twenty-four percent reduction in staff; nevertheless, we have maintained normal business hours after a reduction in public hours was implemented in 2010/11.

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## Goals and Objectives

### FY 2015-2016

- Recruit and fill a new Real Property Appraiser III position effective July 2015. This position will, if approved, replace a previous Auditor Appraiser III position that had been lost to budget cuts in 2011.
  - Continue to examine and adjust the assessed values of approximately 6,000 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.
  - Provide information and access to the public.
- recaptured. Staff can quickly become overwhelmed defending assessment appeals.
- The assessor desires to formulate a plan by partnering with the County Administrative Officer to negate any extra workload associated with an increase in assessment appeal activity. Consideration should include measures such as authorizing overtime, extra-help, and hiring additional staff in 2015.

## Pending Issues/Policy Considerations

### FY 2015-2016

- Real estate values are expected to increase through 2015. Assessor staff will be pressed to timely restore approximately 6,000 properties that have had their assessments temporarily reduced under the provisions of Proposition 8.
- It is essential that the assessor have adequate staffing and budgeting resources to accomplish this major objective. As staff begins to restore assessments that were temporarily reduced General Fund revenues will increase. It is in the County's best financial interest to adequately fund the assessor to maximize revenue to the General Fund.
- Experience gained from the last economic recovery, which occurred in the late 1990's, taught us to expect a substantial increase in the number of assessment appeals likely to be filed as assessments begin to be

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
<b>ASSESSOR</b>					
<b>Salaries &amp; Benefits</b>					
101-0600-412.01-01	REGULAR	893,963	928,000	967,782	941,923
101-0600-412.01-03	EXTRA HELP	0	3,084	0	0
101-0600-412.01-04	OVERTIME	8,235	6,241	0	0
101-0600-412.02-02	CO SHARE PERS	126,574	137,963	153,845	170,609
101-0600-412.02-04	GROUP HEALTH INSURANCE	143,875	163,465	156,017	170,147
101-0600-412.02-05	MEDICARE	12,149	12,565	13,271	13,271
101-0600-412.02-06	WORKERS COMP INS	4,225	5,288	5,746	5,793
101-0600-412.02-07	LIFE INSURANCE	576	609	1,202	1,283
101-0600-412.02-08	UNEMPLOYMENT INS	3,824	4,051	0	4,406
101-0600-412.02-09	RETIREE HEALTHCARE INS	12,470	12,805	13,258	13,579
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*	Salaries & Benefits	1,205,891	1,274,071	1,311,121	1,321,011
<b>Services &amp; Supplies</b>					
101-0600-412.12-00	COMMUNICATION	1,311	1,360	1,500	1,500
101-0600-412.15-00	INSURANCE	9,242	8,662	14,341	21,820
101-0600-412.17-00	MAINT EQUIP & SOFTWARE	40	8,160	7,240	9,160
101-0600-412.20-00	MEMBERSHIPS	595	555	750	750
101-0600-412.22-00	OFFICE EXPENSE	13,810	12,305	17,500	28,500
101-0600-412.23-00	PROFESSIONAL SERVICES	368	32	1,500	1,500
101-0600-412.29-00	TRAVEL	10,622	2,639	8,000	12,700
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*	Services & Supplies	35,988	33,713	50,831	75,930
<b>Other Financing Uses</b>					
101-0600-412.85-02	COMPENSATED ABSENCES	11,188	0	0	0
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*	Other Financing Uses	11,188	0	0	0
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
**	ASSESSOR	1,253,067	1,307,784	1,361,952	1,396,941
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