

# Assessor

Bruce Stottlemeyer – Assessor

101-0600	FY 16/17 Adopted Budget	FY 17/18 CAO Recommended	Change
<b>EXPENDITURES</b>			
Salaries and Benefits	1,372,206	1,470,575	98,369
Services and Supplies	87,776	229,607	141,831
Other Charges	0	0	0
Fixed Assets	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,459,982</b>	<b>1,700,182</b>	<b>240,200</b>
<b>REVENUE</b>			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	245,000	245,000	0
<b>TOTAL REVENUE</b>	<b>245,000</b>	<b>245,000</b>	<b>0</b>
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>1,214,982</b>	<b>1,455,182</b>	<b>240,200</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 countywide 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 5,000 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 2016-2017

- Defended all assessment appeals that were scheduled for 2016/17.
- 2016/17 marks the first year since the recession that the assessor will not need an extension to complete the assessment roll timely.
- The assessor received support and approval from the County Administrator's Office for a new Assessment Supervisor position. The

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position replaces the former Deputy Assessor of Administration position that became vacant in 2010 due to attrition.

We will keep the County Administrator's Office abreast of challenges and opportunities to the audit program throughout the 2017/18 fiscal year.

## Goals and Objectives

### FY 2017-2018

- Continue to examine and adjust the assessed values of approximately 5,000 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.
- Complete the assessment roll by the July 3rd statutory timeframe without an extension.
- Provide information and access to the public.

## Pending Issues/Policy Considerations

### FY 2017-2018

Real estate values are expected to increase through 2017/18. Assessor staff will be pressed to timely reassess approximately 5,000 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 becomes vacant, we will likely risk falling short of our statutory audit mandates and potentially lose significant revenues that otherwise would be generated from the audit program.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2014-2015	ACTUAL EXPENDITURES 2015-2016	BOS APPROVED 2016-2017	DEPARTMENT REQUESTED 2017-2018	CAO RECOMMENDED 2017-2018
<b>ASSESSOR</b>						
101-0600-371.79-01	PROPERTY TAX ADMIN FEES	0	0	0	200,000-	200,000-
101-0600-371.79-02	SUPPLE TAX ADMIN FEES	0	0	0	30,000-	30,000-
101-0600-371.94-08	OTHER SALES-ASSESSOR	0	0	0	15,000-	15,000-
101-0600-372.99-02	COUNTY CONTRIBUTION	0	0	0	1,344,288-	1,455,182-
* REVENUE		0	0	0	1,589,288-	1,700,182-
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**		0	0	0	1,589,288-	1,700,182-
<b>Salaries &amp; Benefits</b>						
101-0600-412.01-01	REGULAR	960,395	965,022	1,010,277	1,055,277	1,055,277
101-0600-412.01-03	EXTRA HELP	5,374	5,326	0	0	0
101-0600-412.01-04	OVERTIME	7,798	7,767	0	0	0
101-0600-412.01-07	VACATION PAY	814	0	0	0	0
101-0600-412.02-02	CO SHARE PERS	152,212	159,984	171,023	198,331	198,331
101-0600-412.02-04	GROUP HEALTH INSURANCE	146,826	142,584	154,326	181,068	181,068
101-0600-412.02-05	MEDICARE	12,861	12,977	13,826	14,479	14,479
101-0600-412.02-06	WORKERS COMP INS	5,746	5,793	6,618	7,305	6,567
101-0600-412.02-07	LIFE INSURANCE	1,061	1,206	1,206	1,335	1,335
101-0600-412.02-08	UNEMPLOYMENT INS	0	4,406	2,609	1,826	913
101-0600-412.02-09	RETIREE HEALTHCARE INS	13,194	12,365	12,321	12,605	12,605
* EXPENDITURE		1,306,281	1,317,430	1,372,206	1,472,226	1,470,575
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**	Salaries & Benefits	1,306,281	1,317,430	1,372,206	1,472,226	1,470,575
<b>Services &amp; Supplies</b>						
101-0600-412.12-00	COMMUNICATION	1,145	544	1,500	1,500	1,500
101-0600-412.15-00	INSURANCE	14,340	21,820	29,226	21,713	21,713
101-0600-412.17-00	MAINT EQUIP & SOFTWARE	9,472	8,160	15,900	15,900	15,900
101-0600-412.20-00	MEMBERSHIPS	555	635	750	900	900
101-0600-412.22-00	OFFICE EXPENSE	21,142	27,135	18,500	20,750	20,750

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2014-2015	ACTUAL EXPENDITURES 2015-2016	BOS APPROVED 2016-2017	DEPARTMENT REQUESTED 2017-2018	CAO RECOMMENDED 2017-2018
101-0600-412.23-00	PROFESSIONAL SERVICES	0	79	1,500	1,500	114,045
101-0600-412.25-00	RENTS & LEASES/EQUIPMENT	0	0	0	2,350	2,350
101-0600-412.29-00	TRAVEL	2,679	5,273	20,400	20,400	20,400
101-0600-412.30-00	UTILITIES	0	0	0	32,049	32,049
*	EXPENDITURE	49,333	63,646	87,776	117,062	229,607
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**	Services & Supplies	49,333	63,646	87,776	117,062	229,607
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***	ASSESSOR	1,355,614	1,381,076	1,459,982	0	0
****	ASSESSOR	1,355,614	1,381,076	1,459,982	0	0