

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: \$6,666,200

FTE: 45

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: \$1,666,550

FTE: 11

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: \$7,332,820

FTE: 49

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

BUDGET: \$999,930

FTE: 7

E. DEPARTMENT DATA.

BUDGET: \$16,665,500

FTE: 112

	No. of
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Title of Position	Positions
County Assessor	1
Assistant County Assessor	2
Principal Appraiser	4
Supervising Appraiser	5
Associate Appraiser	20
Assistant Appraiser	21
Senior Real Property Technical Assistant	4
Real Property Technical Assistant	2
Supervising Auditor-Appraiser	1
Senior Auditor-Appraiser	3
Auditor-Appraiser II	1
Auditor-Appraiser I	4
Drafting Services Coordinator	1
Computer Aided Drafting Operator	4
Assessor's Clerical Staff Manager	1
Supervising Assessment Clerk	4
Clerk-Specialist Level	9
Clerk-Senior Level	16
Clerk-Experienced Level	7
Assessor's Customer Services Coordinator	1
Administrative Services Assistant III	1
TOTALS	112

III. DEPARTMENT ACCOMPLISHMENTS

A. STAFFING/TRAINING

1. In 2020, despite extremely low staffing levels, the Assessor's Office managed to meet its statutory program obligations.
2. Recruited for and filled vacant Principal Appraiser, Supervising Appraiser, and Associate Appraiser positions necessary to continue to meet mandated functions of the Department.
3. Provided training on a variety of topics, including workplace violence prevention, ergonomics, anti-harassment, workplace diversity, COVID-19 Safety and the County's COVID-19 Prevention Program.
4. The Assessor's Office worked with Risk Management to develop a department-wide, COVID-19 social distancing policy and to assess workspaces and shared spaces to ensure the safety of its staff. The Department also implemented a building entry and symptom screening policy to meet the legal requirements of SB1159 and AB 685.
5. Administrative personnel staff attended various training related to the COVID-19 pandemic, including AB 685 and CalOSHA Emergency Regulations, SB 1159 Workshop and Follow-up Training, and the Public Health Webinar: Vaccine and Public Health Response Training.
6. Administrative personnel staff attended training on changes to various leave of absence laws, including the Family and Medical Leave Act and California Family Rights Act, and the required forms and notices. Personnel staff also attended a Risk Management training on the return to work process.
7. 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.
8. Continued to conduct training for Junior Appraisers on new construction, sales, and basic appraisal, preparing them for the certification requirements of the State Board of Equalization. This additional training and experience also qualified the Junior Appraisers to promote to Assistant Appraisers.

9. Appraisers continued to attend training classes, via online platform(s), to meet advanced certification requirements of the State Board of Equalization.
10. Drafting staff remotely attended the California Cadastral Mapping Association and the Environmental Systems Research Institute conference training.

B. TECHNOLOGY ENHANCEMENTS

1. After reformatting street addresses in the County's Land Information System (LIS) database to match the United States Postal Service format, the Assessor's Office is successfully using commercial software programs to electronically validate and maintain addresses in the LIS database.
2. Outdated mainframe programs used for supplemental assessments were updated using existing data records to minimize the manual input required to create supplemental assessments.
3. Continued to promote and increase 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 are now filing property statements electronically, which saves clerical and appraisal staff time in processing business property statements and assessing unsecured property for tax assessment purposes.
4. Successfully completed a new parent/child and grandparent/grandchild software application. As a result of this multi-year project, the Department was able to combine eight (8) separate software applications into one (1) program and migrate data from a Microsoft Access database to a SQL-Server. The new program allows management staff to run new reports, print claim forms, and improves the ability to export data.
5. Replaced 80 desktop computers. The Department is now operating on Windows 10 Enterprise, which provides continuous updates, security patching, and maintenance.
6. Many departments implemented teleworking as part of the County's response to the Shelter-in-Place order in March of 2020. The Assessor's Office worked with the Department of Information Technology and the County Administrator's Office to provide laptops for teleworking staff. The Department received, reviewed, inventoried, and distributed 60 laptops, VPN tokens, and other necessary equipment so that staff can successfully work remotely.

7. In response to the COVID-19 pandemic, many cities and the Department of Conservation and Development implemented new digital workflows for building plans and permits. The Assessor's Office created a new mapped drive and custom permissions for user groups. New software and training to electronically connect to various cities was required.

C. DEPARTMENTWIDE

1. Continued to improve the Clerical Division's daily workflow, customer service, and ability to meet deadlines during peak workloads in each division through cross training of new and existing staff.
2. Continued to evaluate and streamline clerical processes and desk manuals throughout the Department.
3. Participated in numerous Public Speaking Engagements for a variety of real estate, appraisal and service organizations to promote and improve customer service, and educate the public on the goals and objectives of and services provided by the Assessor's Office.
4. The Department added non-taxable State Board of Equalization parcels to the roll to assist other agencies in tracking and locating property.
5. The Drafting Division improved and streamlined workflow processes so that property data can now be published quicker and more efficiently on the Assessor's Office website.
6. Completed the development of a new database to process Proposition 58 applications. As a result, several workflow processes were streamlined and reports to monitor workload and appraiser output can be generated.

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. In November of 2020, California voters approved Proposition 19, which affects the parent/child and grandparent/grandchild exclusion and base year value transfers. In response to these changes, the Assessor's Office

will continue to create and implement new policies and procedures, train and educate staff regarding the new laws, and secure enough staff to implement the complex changes of Proposition 19.

3. Proposition 19 will result in an increase in property sales and transfers, which will increase the workload for appraisal staff.
4. Complete the annual assessment roll on time and in accordance with legal mandates.

B. INTERNAL TO COUNTY OPERATION

1. Re-write the business rules and computer programs that support the Assessor's Supplemental Roll in conjunction with the Auditor's Office and the Department of Information Technology.
2. In anticipation of a potential increase in appeals due to the COVID-19 pandemic, Assessor's Office staff is vigorously working to reduce the backlog of appeals created by the Shelter-in-Place orders.

C. 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. As a result of the COVID-19 pandemic, the Residential and Commercial and Industrial Divisions worked to create new procedures for receiving, distributing, and storing electronic plans and permits. The Department has been coordinating with outside agencies to implement the new electronic process and it has completed the process with approximately 75% of the permitting agencies. This ongoing task will require the Department to continue to work with outside agencies to increase the amount of plans and permits that are received and stored electronically.

V. PERFORMANCE INDICATORS

A. REAL PROPERTY ASSESSMENTS

WORKLOAD INDICATOR	Number of Units
Number of Secured Parcels	367,675
Number of Recorded Documents Reviewed	46,628
Number of Reappraisable Changes In Ownership	18,466
Number of New Assessments from New Construction	4,112
Number of Parcels with Proposition 8 Assessments	18,504
Number of Claims Granted (Propositions 60, 90 or 110, Base Year Value Transfers For Persons Over Age 55 or Disabled)	140
Number of Claims Denied (Propositions 60, 90 or 110, Base Year Value Transfers For Persons Over Age 55 or Disabled)	61
Number of Claims Granted (Propositions 58 or 193, Parent-Child or Grandparent-to-Grandchild Transfers)	1,362
Number of Claims Denied (Propositions 58 or 193, Parent-Child or Grandparent-to-Grandchild Transfers)	369

D. BUSINESS PROPERTY ASSESSMENTS

WORKLOAD INDICATOR	Number of Units
Number of Unsecured Parcels	43,157
Number of Vessel Assessments	23,151
Number of Aircraft Assessments	410
Number of Property Statements that Resulted in Assessments	17,611

C. PERSONAL PROPERTY AUDITS

WORKLOAD INDICATOR	Number of Units
Number of Personal Property Audits Completed	123

D. ASSESSMENT APPEALS ACTIVITY

WORKLOAD INDICATOR	Number of Units
Number of Assessment Appeals Filed in FY 2019-20	626
Number of Assessment Appeals Resolved in FY 2019-20	380