

**RECOMMENDED BUDGET**

The Assessor’s Office Budget is recommended at \$5,816,706, which is an increase of \$369,069 (6.8%) when compared to the FY 2025-26 Adopted Budget. The increase in appropriations is primarily related to retirement leave payouts, Board-approved compensation increases, and workers’ compensation premium charges.

The General Fund provides 87.7% of the funding for the Assessor’s Office, and the Office’s Net County Cost is increasing by \$275,842 (5.7%) from the FY 2025-26 Adopted Budget. The Assessor’s budget includes \$715,240 in revenue, which is a \$93,227 (15%) increase from the prior year. The increased revenue is primarily due to a projected increase in Assessment and Tax Collection Fees and Timeshare Assessment fees.

The Assessor’s Office requested that the Recommended Budget include appropriations for a reorganization of positions. The Chief Administrative Office deferred the \$50,000 General Fund request until a plan for this reorganization is developed, negotiated, and approved by the Board of Supervisors.

**DEPARTMENT BUDGET SUMMARY**

Description	FY 2024-25 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	463,812	380,000	450,000	70,000
Miscellaneous Rev	520	15,000	0	(15,000)
Other Fin Sources	241,967	227,013	265,240	38,227
<b>Total Revenue</b>	<b>706,298</b>	<b>622,013</b>	<b>715,240</b>	<b>93,227</b>
Salaries & Benefits	4,611,092	5,011,477	5,422,363	410,886
Services & Supplies	185,743	434,960	389,843	(45,117)
Other Charges	54,658	500	500	0
Fixed Assets	6,970	0	0	0
Intrafund Transfers	3,991	700	4,000	3,300
<b>Total Appropriations</b>	<b>4,862,454</b>	<b>5,447,637</b>	<b>5,816,706</b>	<b>369,069</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>4,156,156</b>	<b>4,825,624</b>	<b>5,101,466</b>	<b>275,842</b>

**MAJOR BUDGET CHANGES**

Revenues

*Service Charges*

\$75,000      Increase in Assessment and Tax Collection Fees.

(\$5,000)      Decrease in Charges for Services to align budget with actual revenue.

*Miscellaneous Revenue*

(\$15,000)      Decrease in Miscellaneous Revenue to align budget with actual revenue.

# Assessor

## RECOMMENDED BUDGET • FY 2026-27

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### *Other Financial Sources*

\$38,227      Increase in Operating Transfers In from the Auditor's Office from the Timeshare Assessment Special Revenue Fund, which is increasing due to the use of fund balance from the Special Revenue Fund.

### Appropriations

#### *Salaries and Benefits*

\$313,742      Increase in Salaries and Benefits expenses primarily due to Health Insurance cost increases and employee elections, Board-approved compensation increases, and employee step increases.

\$59,700      Increase in Other Compensation due to retirement payouts of accrued leave balances.

\$77,584      Increase in CalPERS employer's contribution to the County's unfunded accrued liability payment.

\$5,504      Increase in Retiree Health Program charges.

(\$45,644)      Decrease in Workers' Compensation premium charge.

#### *Services and Supplies*

(\$50,000)      Decrease in Professional & Specialized Services due to the Parcel Fabric Project from FY 2025-26 not being carried forward into FY 2026-27.

\$4,883      Increase due to adjustments across multiple objects to align the budget to actual costs.

#### *Intrafund Transfers*

\$3,300      Increase in Intrafund Transfers to Facilities for facilities services to align the budget to actual costs.

## MISSION

The Assessor is responsible for discovering, inventorying, valuing and assessing all taxable real property in the County, including residential, commercial and industrial properties, and undeveloped land. The Office is also responsible for assessing taxable business property, boats, airplanes, mining claims and other assessable interests in property. The Assessor prepares and maintains the master property records and parcel maps. The Office is charged with the administration of a number of exemption programs benefiting homeowners and certain qualifying organizations. The Assessor prepares and submits the secured, unsecured and supplemental assessment rolls for use in the preparation of assessments for taxation by the various taxing agencies.

## PROGRAM SUMMARIES

### *Administration & Management*

Provides leadership, oversight, direction and support for the Office and is responsible for administrative and business support functions including budgeting, accounting, payroll, personnel, purchasing and contract coordination, legislative analysis, training management, and clerical operations.

### *Appraisal*

This function is responsible for determining the fair market value of real property that has undergone a complete or partial change of ownership, new construction, or other events that trigger a reappraisal under California Property Tax law. Conducts field appraisal work, enrolls unpermitted construction and performs special appraisals of Williamson Act and Timber Production Zone property. Real Property includes land, mines, quarries, timber, structures, buildings, fixtures, fences, fruit- or nut-bearing trees and vines not exempted. Responsible for annual appraisal of business property and assessable personal property such as boats, airplanes, apartment/hotel/motel furnishings, and possessory interests. Under Proposition 8, this function also determines the lower of factored base year value or market value. This function also includes the audit of reporting, appraisal and assessment of business property, and determines the value of property acquired by public agencies when necessary or requested. Appraisers and Auditor/Appraisers also research, negotiate, prepare and defend values and represent the Assessor before the Assessment Appeals Board. All staff in this function making value determinations are required to maintain valid certification through the State Board of Equalization and meet State continuing education requirements.

### *Assessment*

Upon receipt of reappraised property value from the appraisal function, this group is responsible for the accurate generation of appropriate assessments. This includes providing lawful notice to the property owner, record-keeping, and assessment transmission to the Auditor for tax calculation. Processes all assessment roll corrections and escape assessments. Makes all changes to property characteristic data and other information in the property system.

### *Discovery & Inventory*

Discovery is responsible for locating and identifying potential changes in the ownership, character, and configuration of all assessable property. Reviews recorded documents, recorded maps, and unrecorded information from property owners, lessors, and federal, state, county, and city governments. Catalogs and determines appropriate processing to be applied to identified changes in ownership, new construction, partial interest transfers and business assets, possessory interests, mining claims, boats, aircraft, and others. Initiates inquiries to clarify the assessable nature of various transactions of indeterminate nature.

Inventory is charged with the responsibility for analyzing and processing all changes to the master property inventory. Also processes parcel map changes and makes Jarvis/Gann reappraisability determinations. Responds to public inquiries about the reassessability of proposed actions and initiates inquiries where clarification is required. Processes exemption applications from homeowners, veterans and disabled veterans, and transactions qualifying for exclusion as parent/child or replacement residence transfers as well as entities meeting the requirements for educational, welfare, religious or other organizational exemptions. Maintains the inventory of parcels, timeshares, businesses, boats, mining claims, water companies, possessory interests, and other assessable personal property.

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### IT & GIS Technology

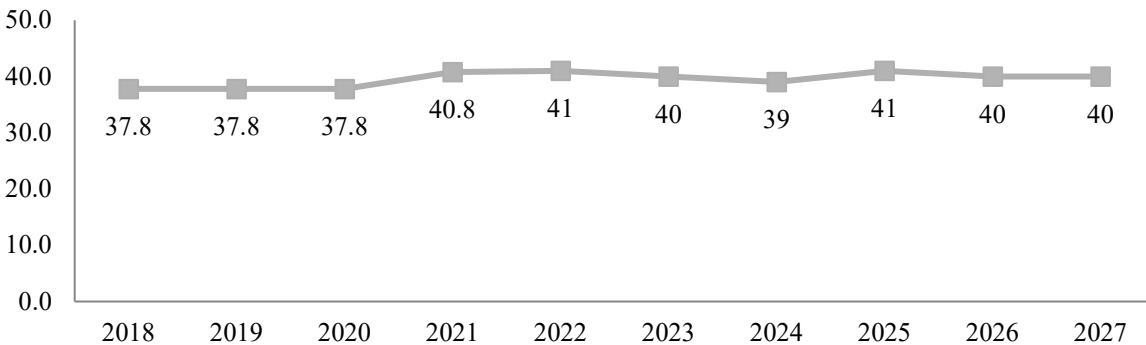
The Assessor’s Office utilizes Megabyte Systems Incorporated’s property tax system and other systems and programs for carrying out their portion of the property tax function. The Assessor’s Office has specific personnel in the IT (Information Technology) Unit and GIS (Geographic Information System) Unit for maintaining, utilizing, and developing systems. The IT Unit maintains digital records, writes programs, develops applications, and assists with the management of systems related to the Assessor’s Office portion of the property tax function. The Assessor’s Office GIS Unit is responsible for all parcel map activity, as well as mapping-related tasks unique to the Assessor such as Tax Rate Area changes, parcel renumber operations and the library of historical parcel maps. A small amount of revenue is derived from the sale of assessment data. This function continues to provide leadership in the transition to the new property system including responsibility for data conversion, business process analysis, process modification, system training, and implementation.

### BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Admin & Management	1,166,827		1,166,827	5
Appraisal	2,646,861	715,240	1,931,621	19
Assessment	631,502		631,502	7
Discovery & Inventory	786,021		786,021	6
IT & GIS Technology	585,495		585,495	3
<b>Total</b>	<b>5,816,706</b>	<b>715,240</b>	<b>5,101,466</b>	<b>40</b>

### STAFFING TREND

The Recommended Budget for the Assessor is 40 FTEs, no change from the FY 2025-26 Adopted Budget.



### SOURCES & USES OF FUNDS

The Assessor is primarily funded with General Fund discretionary revenues but also receives a share of the fees charged for the separate assessment of timeshares and a share of the 5% administration fee for the supplemental property tax roll. Expenditures are primarily related to staffing and costs associated with operating the Office.