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: $6,240,580
FTE: 48

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: $1,597,818
FTE: 12

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: $5,751,764
FTE: 55

D. ADMINISTRATIVE SERVICES. Establish and administer policies relative to department operations and provide administrative guidelines for carrying out these policies.
BUDGET: $1,001,838
FTE: 7

III. DEPARTMENT ACCOMPLISHMENTS

A. STAFFING/TRAINING

1. In 2012, despite extremely low staffing levels, the Assessor's Office managed to meet the statutory program obligations and delivered a timely assessment roll.

2. Worked closely with the Human Resources Department to establish employment lists and fill vacant positions. This effort included revising class specifications for the auditor-appraiser job series, opening recruitments, testing applicants and ultimately hiring permanent and temporary employees. Doing so insured that we had the minimum staffing level required to carry out all of our mandated appraisal program responsibilities and provide assessment services to the citizens of Contra Costa County.

3. Hosted the 2012 California Cadastral Mapping Association Conference which was attended by cadastral staff from Assessor's Offices throughout the State of California. The conference provided an excellent opportunity to network and share information on a variety of mapping and technology-related topics.

4. Trained employees on Departmental Safety Plans including conducting a special class on Violence in the Workplace. All employees now have access to updated Safety Plans on the Assessor's Office Intranet site.

5. Ensured that all new employees have completed the on-line Ergonomics Training Course.

6. Created annual rotational appraiser assignments in the Standards/Public Service Division and the Commercial and Industrial Division of the Assessor's Office. These rotational assignments provide appraisers the opportunity to gain hands on experience in working in different divisions within the office and has resulted in cross-training appraisal staff. This exposure also gives appraisers the opportunity to obtain a better understanding of how their work affects other divisions within the office as well as other departments within the County.

B. TECHNOLOGY ENHANCEMENTS

1. Completed the Local Exemptions module interface with the new transaction-based Land Information System (LIS) and trained staff on the new work flows and business processes.

2. Completed the final training on the new transaction-based Land Information System (LIS) upgrade which has improved efficiencies and streamlined the work flow between appraisal and support staff.

3. Continued to geo-reference and log page rotations of current Computer Aided Drafting (CAD) maps, which is required for creating assessor parcel maps utilizing Geographic Information System (GIS) software.

4. Created map index pages using GIS software which has eliminated the duplication of effort in creating pages in both CAD and GIS software.

5. Created manufactured home parcels in the Geographic Information System (GIS) which provides the public with on-line access to manufactured home data.

6. Continued to promote the usage of the Electronic Standard Data Record (E-SDR) computer system, which enables taxpayers to file their Business Property Statements (form 571L) electronically over the Internet. In 2012, more than 4,500 Business Property Statements were filed electronically out of approximately 12,000 statements received.

7. Partnered with the Clerk-Recorder's Office to image the Preliminary Change in Ownership Questionnaire form which typically accompanies a recorded deed, and make the form available electronically through a newly created database. Doing so has eliminated the need for Assessor's Office staff to physically pick up the paper forms from the Clerk-Recorder's Office.

C. DEPARTMENT WIDE

1. Met our net County cost budget allocation for FY 2011-12 and provided financial support for the Enterprise Geographic Information System (GIS).

2. Successfully defended large outstanding property tax assessment appeals with Chevron Oil Company for the tax years 2007, 2008, and 2009, which resulted in protecting over $7.75 Billion in assessed value and over $77 Million in property tax revenue.

3. Exceeded the Small Business Enterprise (SBE) Program 50% goal established by the Board of Supervisors by awarding 91% of the dollar amount of our qualified purchases to Small Business Enterprises. Participation in this SBE Program has contributed to the success of the County's objective to provide small businesses with a fair share of the County's business.

4. Successfully chaired the Contra Costa County Combined Charities Drive, which resulted in collecting over $162,000 in employee donations to various charity organizations.

5. Reviewed, updated and enhanced the Business Division forms and letters to correspond to the changes in the Revenue and Taxation Code and relevant property tax laws.

6. 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.

7. Created an enrollment checklist for auditor-appraisers and clerks in the Business Division to follow, which has reduced input errors and ensured that adjustments are recorded correctly in the Business Unsecured Database (BUD).

8. Completed 157 audits of businesses during FY 2011-12, which resulted in a net addition of $61 Million in assessed value to the unsecured assessment roll.

IV. CHALLENGES

A. INTERNAL TO DEPARTMENT

1. Complete the annual assessment roll on time and in accordance with legal mandates.

2. Complete the Assessor Parcel Map Conversion Project which eliminates the redundancy of effort in drawing assessor parcel maps in both CAD and GIS software applications. Once the project is complete, all assessor parcel map pages will be created using only GIS software.

3. Continue to geo-reference and log all page rotations of current Computer Aided Drafting (CAD) maps which is required for creating assessor parcel maps utilizing GIS software.

4. Participate in the State Board of Equalization tax audit surveying the 2012-13 assessment roll year.

5. Offer a revised in-house training to all Assessor's Office staff on "Violence in the Workplace" which will include a section on "Active Shooter-How to Respond". This training was recently introduced at a County Department Safety Coordinator's meeting.

6. Create a computer program that will enable the Business Division to identify taxpayers who are electronic business property statement filers and, instead of mailing out a full 9-page paper statement, mail out a 1-page letter with the required electronic ID information for electronic filing.

7. Create a program to automate the application of the 10% penalty for non-filers of Business Property Statements (form 571L).

8. Reduce the backlog of Proposition 58 (Reassessment Exclusion for Parent-Child Ownership Transfers) and Proposition 60 (Transfer of Property Tax Base for Senior Citizens) applications, streamline procedures and fully train staff for consistency, to provide better customer service and reduce the need for corrections.

9. Develop on-line applications for the direct transmittal of transactions beyond the Direct Enrollment and Mass Proposition 8 review process to alleviate the heavy workload in the Data Entry section of the Assessor's Office.

10. Create separate Proposition 8 reduction in value notices and notices of value restoration to provide taxpayers with specific information tailored to each situation which will result in improved customer service.

B. INTERNAL TO COUNTY OPERATION

1. Continue to work with the Human Resources Department to establish employment lists and fill vacant positions as quickly as possible so that we can carry out all of our mandated appraisal program responsibilities and provide assessment services to the citizens of Contra Costa County.

2. Complete the Address Clean-up Project which will cleanse and standardize all addresses in the County's Land Information System (LIS). Doing so will result in a reduction in the amount of returned mail and the cost of bulk mailing for both the Assessor's Office and the Tax Collector's Office.

3. In conjunction with staff from the Department of Information Technology, develop and implement an interface application to enable data from electronic filings to directly transfer into our existing Business Unsecured Database (BUD) System. This interface application will eliminate the need for clerks to file paper documents and will reduce processing time for auditor-appraisers in the Business Division of the Assessor's Office.

4. Coordinate with staff from Risk Management in updating and revising the "Essential Functions" for all positions in the Assessor's Office to ensure conformity within all County departments.

5. Work with the Treasurer-Tax Collector's Office to receive a list of reprinted property tax bills, to reduce the number of outdated addresses and potential missed changes in ownership.

A. EXTERNAL TO COUNTY OPERATION

1. Continue to participate in the development and implementation of the Enterprise Geographic Information System (GIS) project.

2. 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.

V. PERFORMANCE INDICATORS

A. REAL PROPERTY ASSESSMENTS

WORKLOAD INDICATOR	Number of Units
Number of Secured Parcels	357,644
Number of Recorded Documents Reviewed	49,773
Number of Reappraisable Changes In Ownership	26,697
Number of New Assessments from New Construction	3,778
Number of Parcels with Proposition 8 Assessments	188,477
Number of Claims Granted (Propositions 60, 90 or 110, Base Year Value Transfers For Persons Over Age 55 or Disabled)	98
Number of Claims Denied (Propositions 60, 90 or 110, Base Year Value Transfers For Persons Over Age 55 or Disabled)	20
Number of Claims Granted (Propositions 58 or 193, Parent-Child or Grandparent-to-Grandchild Transfers)	1,518
Number of Claims Denied (Propositions 58 or 193, Parent-Child or Grandparent-to-Grandchild Transfers)	907

B. BUSINESS PROPERTY ASSESSMENTS

WORKLOAD INDICATOR	Number of Units
Number of Unsecured Parcels	45,592
Number of Vessel Assessments	19,722
Number of Aircraft Assessments	496
Number of Property Statements that Resulted in Assessments	16,579

C. PERSONAL PROPERTY AUDITS

WORKLOAD INDICATOR	Number of Units
Number of Personal Property Audits Completed	222

D. ASSESSMENT APPEALS ACTIVITY

WORKLOAD INDICATOR	Number of Units
Number of Assessment Appeals Filed in FY 2011-12	2,267
Number of Assessment Appeals Resolved in FY 2011-12	4,379