

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: \$8,550,483

FTE: 50

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: \$1,832,246

FTE: 10

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: \$8,957,649

FTE: 52

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

BUDGET: \$1,017,915

FTE: 6

E. DEPARTMENT DATA.

BUDGET: \$20,358,293

FTE: 118

Title of Position	No. of Positions
County Assessor	1
Assistant County Assessor	2
Principal Appraiser	4
Supervising Appraiser	6
Associate Appraiser	20
Assistant Appraiser	14
Junior Appraiser	7
Senior Real Property Technical Assistant	6
Real Property Technical Assistant	1
Supervising Auditor-Appraiser	1
Senior Auditor-Appraiser	3
Auditor-Appraiser II	2
Auditor-Appraiser I	3
Drafting Services Coordinator	1
Computer Aided Drafting Operator	4
Assessor's Clerical Staff Manager	1
Supervising Assessment Clerk	4
Assessor's Local Exemptions Specialist	1
Clerk-Specialist Level	7
Clerk-Senior Level	21
Clerk-Experienced Level	7
Assessor's Customer Services Coordinator	1
Administrative Services Assistant III	1
TOTALS	118

III. DEPARTMENT ACCOMPLISHMENTS

A. STAFFING/TRAINING

1. In 2022, despite low staffing levels, the Assessor's Office met its statutory program obligations.
2. Recruited for and filled vacant Auditor-Appraiser I, Supervising Appraiser, and clerical positions necessary to continue to meet mandated functions of the Department.
3. Provided training on a variety of topics, including ergonomics, anti-harassment, workplace diversity, Wildfire Smoke Safety, and COVID-19 Safety in the Workplace.
4. Administrative personnel staff continued to attend various COVID-19 open forum meetings, hosted by Risk Management, to gather information and communicate relevant information and changes to staff.
5. Administrative personnel staff attended training on leave of absence laws, including the Family and Medical Leave Act, California Family Rights Act, and Pregnancy Disability Leave, and the required forms and notices. Personnel staff also attended training with a focus on new bereavement leave and changes to leave language in various Memorandum of Understandings.
6. Administrative personnel staff attended Americans with Disabilities Act (ADA) training with the County's ADA Title 1 Program Manager and the County's Risk Management Department. The trainings ensure that the Department is educated and current with ADA laws and requirements to assist staff and the public with ADA related matters.
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. Appraisers attended annual training classes, via online platform(s), to meet advanced certification requirements of the State Board of Equalization.

9. Drafting staff attended the annual California Cadastral Mapping Association and the Environmental Systems Research Institute conference trainings.

B. TECHNOLOGY ENHANCEMENTS

1. The Department increased content and improved the Assessor's Office webpage for marine and aircraft. The information provides enhanced taxpayer access to the Proposition 8 application process for marine and aircraft valuation.
2. The Department's Business Division continued to promote the usage of the Electronic Standard Data Record system to enable taxpayers to file business property statements (form 571L) electronically by assisting taxpayers with the process. The Department has consistently maintained 80% or better of all businesses filing property statements electronically, which continues to save staff time in processing business property statements and assessing unsecured property for tax assessment purposes.
3. Assisted the Department of Information Technology with the multi-factor authentication and email migration.

C. DEPARTMENTWIDE

1. The Department continued to implement new policies and procedures related to Proposition 19. The Standards Division trained and educated clerical, appraisal, and technical staff of the new laws, updated Board of Equalization and internal forms, applications and letters, and updated the Department's new database as needed to manage Proposition 19 Base Transfers.
2. In April of 2022, the Department went live with the NICEinContact phone system increasing functionality, agent productivity, expanding agent coverage, and enhancing the customer service experience. Since implementation, the Department is also processing a greater number of taxpayer calls.

IV. CHALLENGES

A. INTERNAL TO DEPARTMENT

1. The Department will continue to navigate and implement new policies and procedures regarding Proposition 19 as the law is amended. This will include ongoing training and education for staff of the new laws and continuing to update the database for Proposition 19 Base Transfers.
2. Proposition 19 continues to result in an increase in property sales and transfers, which increases the workload for appraisal staff.
3. Complete the annual assessment roll on time and in accordance with legal mandates.
4. Due to a large increase in appeals due to the COVID-19 pandemic, Assessor's Office staff continues to work diligently to reduce the backlog of appeals in several of its divisions.

B. 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. The Assessor and staff continued the Department's long-standing community outreach program that provides community education and training to service groups, associations, realty organizations and at community events. Notable events included the Veterans' Operation Documentation III, Contra Costa County's Spring Block Party, and a comprehensive Proposition 19 training program for the Contra Costa Bar Association. Working on outreach efforts over the last year was extremely important due to significant legislative changes that impact property ownership and tax bases.

V. PERFORMANCE INDICATORS

A. REAL PROPERTY ASSESSMENTS

WORKLOAD INDICATOR	Number of Units
Number of Secured Parcels	370,359
Number of Recorded Documents Reviewed	59,266
Number of Reappraisable Changes In Ownership	24,239
Number of New Assessments from New Construction	3,811
Number of Parcels with Proposition 8 Assessments	6,437
Number of Claims Granted (Propositions 60, 90 or 110, Base Year Value Transfers For Persons Over Age 55 or Disabled)	18
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)	2,183
Number of Claims Denied (Propositions 58 or 193, Parent-Child or Grandparent-to-Grandchild Transfers)	202

B. BUSINESS PROPERTY ASSESSMENTS

WORKLOAD INDICATOR	Number of Units
Number of Unsecured Parcels	42,961
Number of Vessel Assessments	24,356
Number of Aircraft Assessments	296
Number of Property Statements that Resulted in Assessments	16,280

C. PERSONAL PROPERTY AUDITS

WORKLOAD INDICATOR	Number of Units
Number of Personal Property Audits Completed	125

D. ASSESSMENT APPEALS ACTIVITY

WORKLOAD INDICATOR	Number of Units
Number of Assessment Appeals Filed in FY 2021-22	956
Number of Assessment Appeals Resolved in FY 2021-22	1,093