

## **Assessor's Office Department 100**

### **Assessor's Office Mission Statement**

Our mission is to provide a complete, accurate, and equitable local assessment roll in a timely and professional manner as provided by the California Constitution.

### **Assessor's Office Overview**

The county assessor must annually assess all taxable property in the county, except for state-assessed property, to the person owning, claiming, possessing, or controlling the property on January 1. The duties of the county assessor are to discover all assessable property, to inventory and list all taxable property, to develop and maintain a set of current maps delineating property ownership, to value the property, and to enroll the property on the local assessment roll for the support of local government.

### **Challenges, Issues and Opportunities**

Covid-19 continues to be a challenge to work around while maintaining the safety of office staff. The Assessor's Office is not well suited for remote work. Recruitment also continues to be challenging; the office currently has two vacant positions, and few qualified applicants, and most other county assessors in California are reporting similar difficulties in recruitment. Proposition 19, which narrowly passed in November 2020, remains a concern for all assessors as it is a poorly conceived and poorly written initiative. The very conservative budget is a challenge that may hinder the Assessor's Office from pursuing the implementation of the next (and last) stage of the scanning/paperless project. The office continues to work with Deckard Technologies on a project to discover property escaping assessment or proper assessment, on a contingency basis.

### **Core Service and Program Description**

The county assessor must annually assess all taxable property in the county, except for state-assessed property, to the person owning, claiming, possessing, or controlling the property on January 1. The duties of the county assessor are to discover all assessable property, to inventory and list all taxable property, to develop and maintain a set of current maps delineating property ownership, to value the property, and to enroll the property on the local assessment roll for the support of local government. At this time, all core services listed are performed in-house.

### **Assessor's Office Action Plan for 2020-2021**

The Assessor's Office has begun the process of completing the assessment roll for the 2020-2021 roll year, and this process will be the focus of the office until complete. The Assessor's Office resolved all assessment appeals with Mammoth Mountain Ski Area (MMSA) and processed the change in control dated July 31, 2017. All MMSA valuation work has been completed, and MMSA currently has no unresolved appeals in Mono County. The Assessor's Office anticipates that in the current fiscal year the number of unresolved appeals by all applicants will be at or near zero.

# Mono County Assessor

## Core Services

		Mandated?
1	Complete the Assessment Roll	
	Review and compare Prop 13 values and Prop 8 values	Y
	Process new construction	y
	Process lien date events	Y
	Process applicable exemptions	Y

		Mandated?





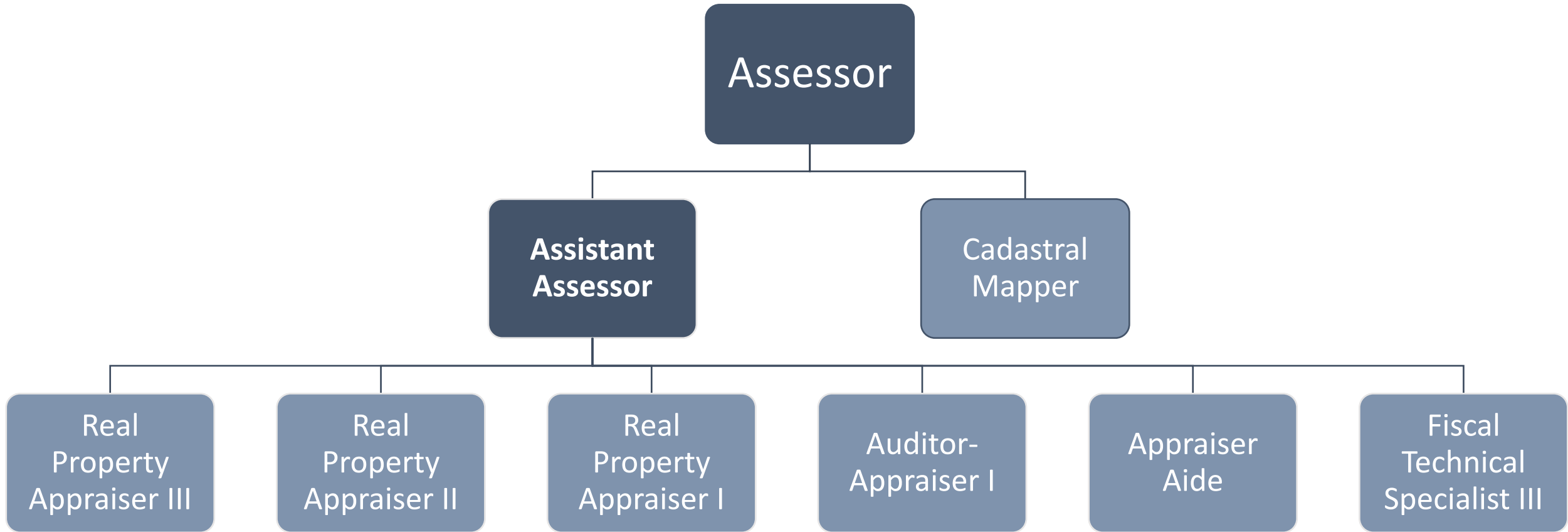






# Assessor

## Departmental Organizational Chart

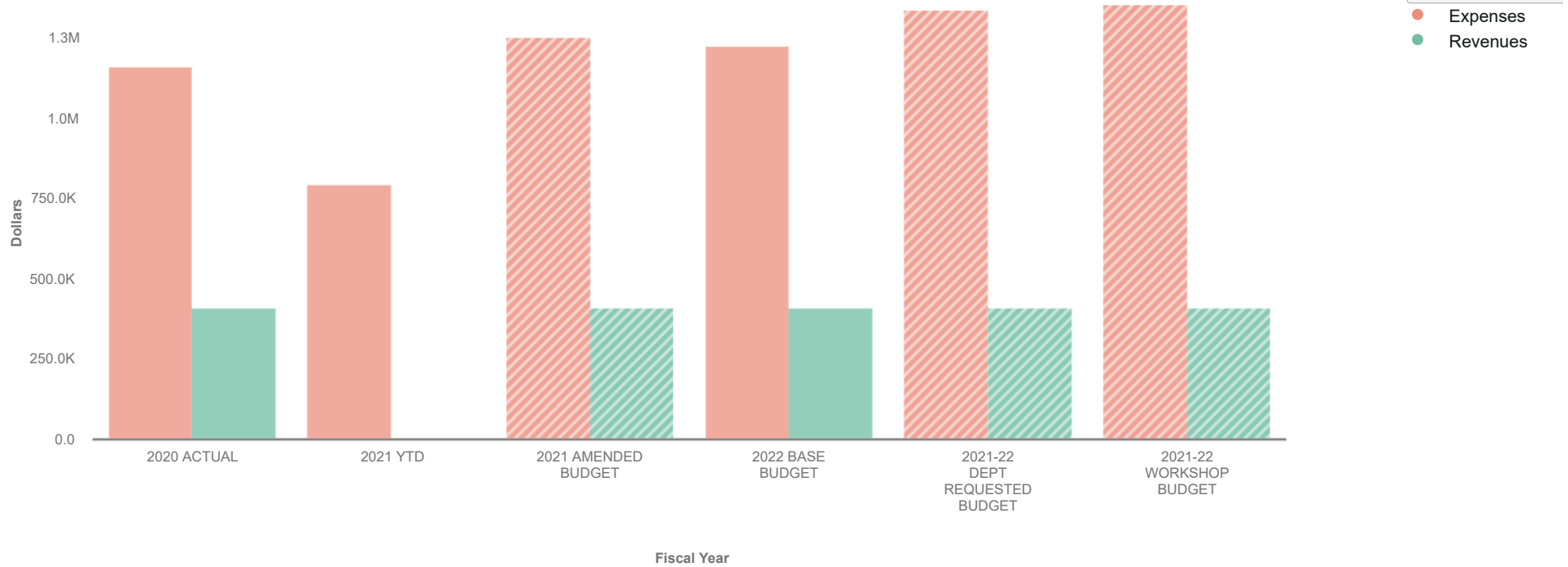


# 0. 2021-22 Recommended Budget

ASSESSOR 100-12-100



## Visualization



Collapse All	2020 ACTUAL	2021 YTD	2021 AMENDED BUDGET	2022 BASE BUDGET	2021-22 DEPT REQUESTED BUDGET	2021-22 WORKSHOP BUDGET
▼ Revenues	\$ 410,971	\$ 3,743	\$ 410,885	\$ 410,885	\$ 410,885	\$ 410,885
▶ Charges for Services	407,885	0	407,885	407,885	407,885	407,885
▶ Miscellaneous Revenues	3,086	3,743	3,000	3,000	3,000	3,000
▼ Expenses	1,164,084	795,033	1,254,173	1,226,961	1,341,506	1,353,506
▶ Salaries & Benefits	987,588	715,521	1,041,630	1,119,659	1,147,424	1,147,424
▶ Services and Supplies	176,496	79,513	212,543	107,302	194,082	206,082
<b>Revenues Less Expenses</b>	<b>\$ -753,113</b>	<b>\$ -791,291</b>	<b>\$ -843,288</b>	<b>\$ -816,076</b>	<b>\$ -930,621</b>	<b>\$ -942,621</b>

Data filtered by Types, GENERAL FUND, GENERAL-FINANCE, ASSESSOR, No Project and exported on May 10, 2021. Created with OpenGov