



## Clerk-Recorder-Assessor Department FY 2021-22 Recommended Budget



Administrative Support and Fiscal Services

# Department Overview

	Budget	FTE
FY 2020-21 Adopted	\$23,202,019	106.55
FY 2021-22 Recommended	\$23,129,204	103.55
Net Change	(\$72,815)	(3.0)



# Departmental Sources

FY 2021-22 Revenue Sources	
General Fund Contribution	\$13,544,928
Other Discretionary Revenue (PG&E Settlement Funds)*	\$139,541
State, Federal & Other Funds	\$809,509
Fees & Charges for Services	\$6,197,610
Other Departmental Revenue	\$301,888
Use of Fund Balance	\$(708,311)
Internal Reimbursements & Transfers	\$2,844,039
<b>Total</b>	<b>\$23,129,204</b>

\*Includes \$139,541 of three-year funding granted in FY 2020-21 Adopted Budget and set to sunset in FY 2023-24.





# Departmental Expenditures

FY 2021-22	Budget	FTE
Clerk	\$893,496	5
Recorder	\$3,403,350	11
Assessor	\$11,197,498	64.55
Administration	\$1,521,256	8
Registrar of Voters	\$5,654,042	15
<b>Total</b>	<b>\$23,129,204</b>	<b>103.55</b>



# Costs Supported by Temporary Funding

- Administrative Services Officer - Fiscal
  - Budgeting and Fiscal Items
  - Elections Cost Estimates and Billing
  - Processing state grant reimbursements
  - Contracts
  - Funded for 3 years at the cost of \$139,541
  - Funding will end June 30, 2023



# Key Items not Restored in 2020-21 Budget

- Elections Overtime and Extra-Help - \$305,885
  - Ongoing expense restored with one-time discretionary funds
- 5.2 Vacant Positions
  - 2.2 Appraiser IIIs
    - Backlog due to fires, Increase in new subdivisions, Delay in Assessment Appeals, Increase in Transfers, Increase in new construction
  - 1 Appraiser Aide
    - Backlog of fire assessments, Assessment Appeals, Delay in compiling data for appraisers for values
  - 1 Assessment Specialist
    - Timely assessed values into property tax system, Review Deeds for reassessment purposes
    - Exemptions for low-income housing
  - 1 Senior Clerk-Recorder-Assessor Specialist
    - Document recordings, Customer Service



# Key Operational Challenges and Opportunities

- Implementing the Voter's Choice Act (VCA)
  - New Election Administration Model
- Ongoing Assessor backlog
  - Backlog due to fires
  - Increase in new subdivisions
  - Increase in transfers
  - Increase in new construction



# Key Operational Challenges and Opportunities, Continued

- Harold W. Bertholf, Inc. Contract
  - On addback list - \$139,800
  - Annual and supplemental appraisals for geothermal and power plant properties
  - Currently \$1.3 Billion in value on assessment rolls
  - Total at risk between roll, value, appeals, calamity exceeds \$1.5 Billion
  - \$1.5 Billion equates to \$15 Million in property tax for FY 21-22 alone.
- Reduction of Overtime and Extra Help for Registrar of Voters
  - On addback list - \$229,430
  - Increased workload for permanent staff
  - Missed deadlines, mistakes
  - Support for Voters/Poll workers limited
- Assessor outdated databases
  - 60-100 Antiquated databases
  - Clean up
  - Conversion to vendor supported software





# Departmental-Funded Program Change Requests

- Department Information Systems Specialist 0.25 FTE
  - \$45,000 annual cost
  - Support Voter's Choice Act (VCA) elections
  - The Board approved implementation of VCA and ongoing funding for position costs on March 16, 2021.



# State and Federal Impacts

- The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act - Proposition 19 New Mandates & Operational Challenges
  - Reassessments for transfers from parent to child or grandparent to grandchild
    - Previously an exemption of reassessment was allowed
    - Increased reassessment required for every transfer of parent to child or grandparent to grandchild
  - Annual review
    - Reviews required to verify child or grandchild is utilizing transferred property as primary residence
  - Transfers of base value
    - Previously allowed once per eligible person within County, transferred valued must be equal or less than original property
    - Now allowed three times per eligible person within the State and for any property value
  - Two appraisals required
    - One for new property
    - One for previous property
  - Tracking
    - Current databases are unable to track multiple base year transfers

