







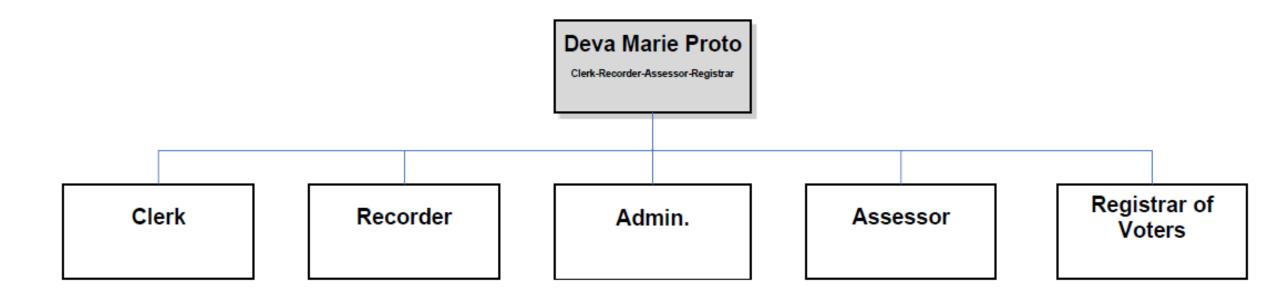


Clerk-Recorder-Assessor Department FY 2021-22 Recommended Budget



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	
Total	\$23,129,204	

^{*}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
Total	\$23,129,204	103.55

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

