



ASSESSOR, CLERK-RECORDER

BOARD OF SUPERVISORS' BUDGET WORKSHOP

Presented by: Marina Camacho

March 25, 2025

AUGMENTATION REQUEST FOR \$403,114

	DEPARTMENT	POSITION	REQUEST	JOB DESCRIPTION	IMPACT
1.	8003	Appraiser II (Vacant) used to meet GFC	\$149,819	Collects, analyzes data for appraisal of real property assessment; enrollment of supplemental assessment values, defends appeals to mitigate risk liability of assessed valuation, new construction value enrollment, prop 19 valuation, provide quality customer service.	<ul style="list-style-type: none"> • Delayed enrollment o sales values; • Delayed enrollment of new construction values • Delayed tax bills; collection • Increased risk liability re: Appeal assessment valuation • Delayed assessment may become Unsecured and uncollectable by the Tax Collector's office
2.	8003	Appraiser II (vacant) used to meet GFC	\$149,819	same as above	<ul style="list-style-type: none"> • Increased workload
3.	8004	OA II	\$103,476	Index/verify vital records (paper/electronic), run daily reports, process sealing notices and vital records requests for CDPH(state Dept of Public Health), apply mandated legislative changes AB1466: redact illegal and discriminatory language. Perform civil ceremonies and provide quality customer service.	<ul style="list-style-type: none"> • Quality of customer service • Less staff to redact illegal and discriminatory language mandated by AB1466 • Delayed recording time; • Create backlogs

ASSESSOR CORE FUNCTIONS

- ▶ Annually, the Assessor assesses all taxable property in his/her county, excepting state assessed property, to the persons owning, claiming, possessing, or controlling it on the lien date (R&T 405(a).
- ▶ **Establishes accurate and fair assessed property values**
- ▶ The annual assessment roll becomes the base upon which local property taxes are levied, collected and subsequently distributed to the cities, County, and special districts to fund government services.
- ▶ **60-70% of the County's discretionary funds**
- ▶ Records real property documents and act as the Public Repository for these recorded documents
- ▶ Registers and issues Monterey County birth and death certificates
- ▶ Registers and issues marriage licenses
- ▶ **Enforces mandated legislative changes (AB1466)**

VALUES TO THE LOCAL ASSESSMENT ROLL

- ▶ Enrolled supplemental values added to the local roll to date = **\$1B**
- ▶ Remaining supplemental assessments to be enrolled = 4,279
- ▶ Tentative additional supplemental revenue **\$1.5B**
 - ▶ Average supplemental = \$355k
- ▶ The assessment roll becomes the base upon which local property taxes are levied, collected and distributed to the cities, County and special districts to fund government services.
- ▶ funds department core functions/local jurisdictions/schools/fire districts

REVENUE CHALLENGES

- ▶ Revenue generated from recording fees continues to decrease
- ▶ Continued high interest rates
- ▶ Union negotiated salaries and benefits increases (12% & 16%)
- ▶ Wage Study increases
- ▶ Reduction in staff necessary to absorb salary and benefit increases and to meet GFC

IMPACT TO DEPARTMENT/COUNTY

- ▶ Delayed supplemental assessment enrollment affects adding significant value to the tax roll generated by:
 - ▶ Recorded Sales, New Construction and Change in Ownership valuation
 - ▶ Processing Prop 19 valuations for property owners that are moving to Monterey County
 - ▶ Delayed collection of Property taxes
 - ▶ Secured taxes become Unsecured assessments = loss in ability to collect by the Tax Collector's Office
 - ▶ Increased risk liability re: assessment appeals
 - ▶ 2023: withdrawals = \$353M
 - ▶ 2023: Stipulations = \$38M
 - ▶ Delayed meeting legislative mandate to redact recorded/historical documents of illegal discriminatory language as required by AB1466

QUESTIONS?