



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	POSITION STATUS
1.	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.	VACANT (USED TO MEET GFC AND ABSORB WAGE STUDY INCREASES THE LAST TWO YEARS)- STATUS QUO
2.	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.	VACANT (USED TO MEET GFC AND ABSORB WAGE STUDY INCREASES THE LAST TWO YEARS)- STATUS QUO
3.	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.	VACANT (USED TO MEET GFC AND ABSORB WAGE STUDY INCREASES THE LAST TWO YEARS)- STATUS QUO

ASSESSOR, CLERK-RECORDER 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

DEPARTMENT/COUNTY IMPACT

- ▶ 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
 - ▶ Delayed collection of Property taxes
 - ▶ Delayed processing of **4,279** supplemental assessment
 - ▶ **Delayed enrollment of \$1.5B**
 - ▶ 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 by AB1466

QUESTIONS?