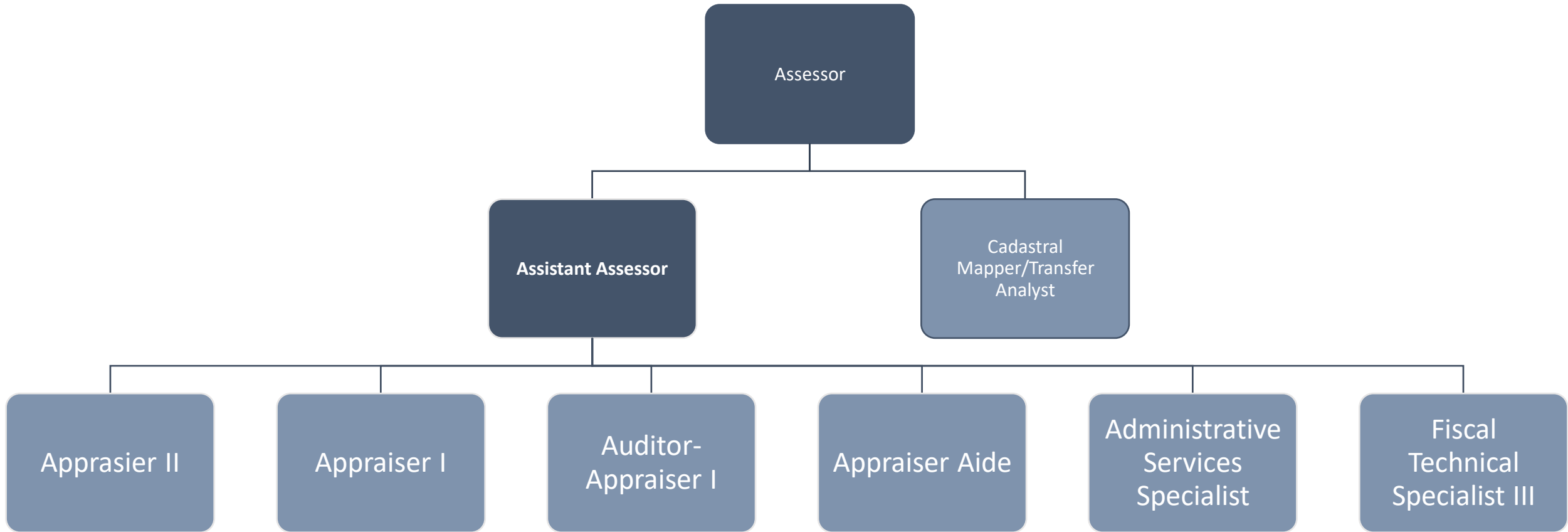




Assessor

Departmental Organizational Chart



ASSESSOR DEPARTMENT

DEPARTMENT 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.

DEPARTMENTAL 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 appraiser positions, and few qualified applicants, and most other county assessors in California are reporting similar difficulties in recruitment. Propositions 15 and 19, both slated for the November ballot, remain a concern for all assessors. The very conservative budget is a challenge that currently prevents the office from pursuing the opportunity to implement the next stage of the scanning/paperless project. The office has also worked 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.

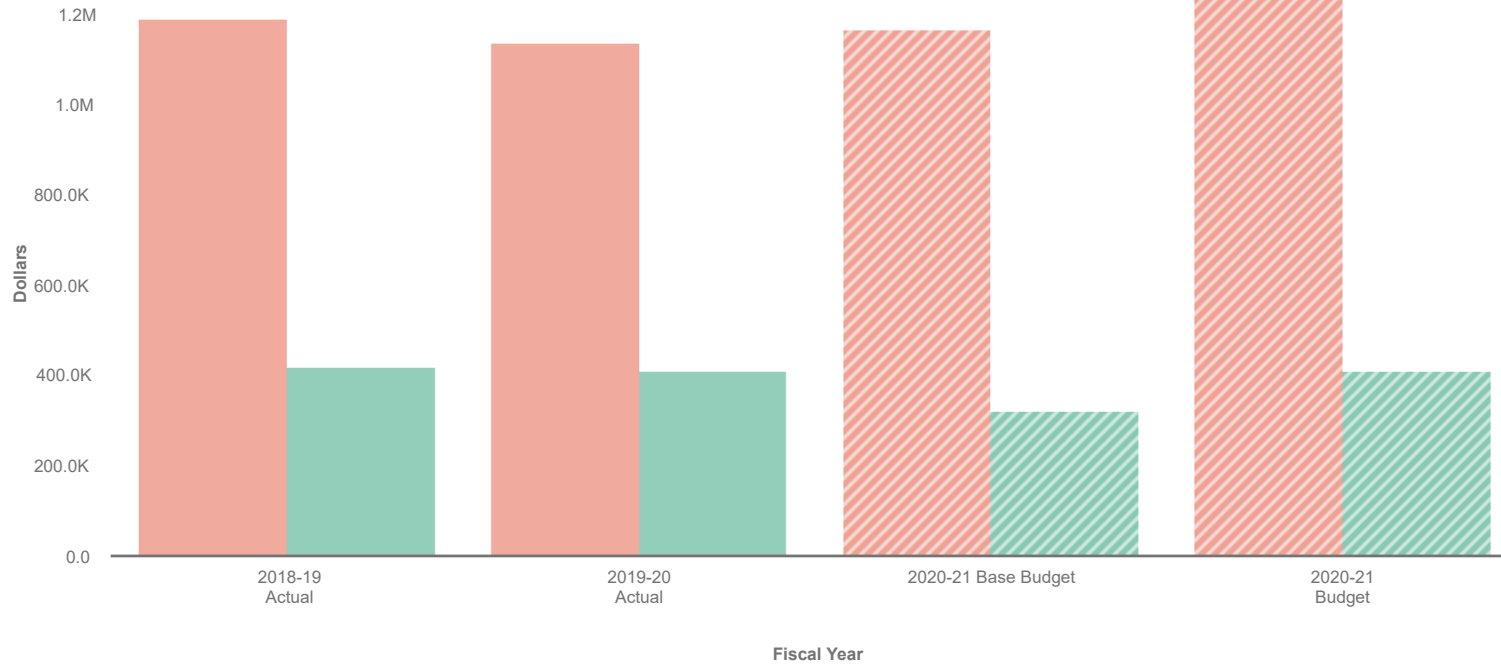
DEPARTMENTAL (or Division) ACTION PLAN FOR 2020-2021

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.

Assessor 100-12-100



Visualization



Sort **Large to Small**

- Expenses
- Revenues

Collapse All	2018-19 Actual	2019-20 Actual	2020-21 Base Budget	2020-21 Budget
▼ Revenues	\$ 420,400	\$ 410,971	\$ 323,000	\$ 410,885
▶ Charges for Services	416,866	407,885	320,000	407,885
▶ Miscellaneous Revenues	3,534	3,086	3,000	3,000
▼ Expenses	1,192,736	1,137,657	1,169,095	1,254,173
▶ Salaries & Benefits	973,421	962,345	1,059,929	1,041,630
▶ Services and Supplies	219,315	175,312	109,166	212,543
Revenues Less Expenses	\$ -772,336	\$ -726,686	\$ -846,095	\$ -843,288

Data filtered by Types, Funds, ASSESSOR, No Project and exported on July 28, 2020. Created with OpenGov