

ASSESSOR'S OFFICE

Assessor's Office 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.

Assessor's Office 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 positions, and few qualified applicants, and most other county assessors in California are reporting similar difficulties in recruitment. Proposition 19, which narrowly passed in November 2020, remains a concern for all assessors as it is a poorly conceived and poorly written initiative. The very conservative budget is a challenge that may hinder the Assessor's Office from pursuing the implementation of the next (and last) stage of the scanning/paperless project. The office continues to work with Deckard Technologies on a project to discover property escaping assessment or proper assessment, on a contingency basis.

Core Service and Program Description

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Assessor's Office Action Plan for 2021-2022

The Assessor's Office has begun the process of completing the assessment roll for the 2021-2022 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, except for the land swap, and MMSA currently has no unresolved appeals in Mono County. The Assessor's Office anticipates that in the current fiscal year the number of appeals will increase significantly due to the rapidly rising market.

Mono County Assessor

Core Services

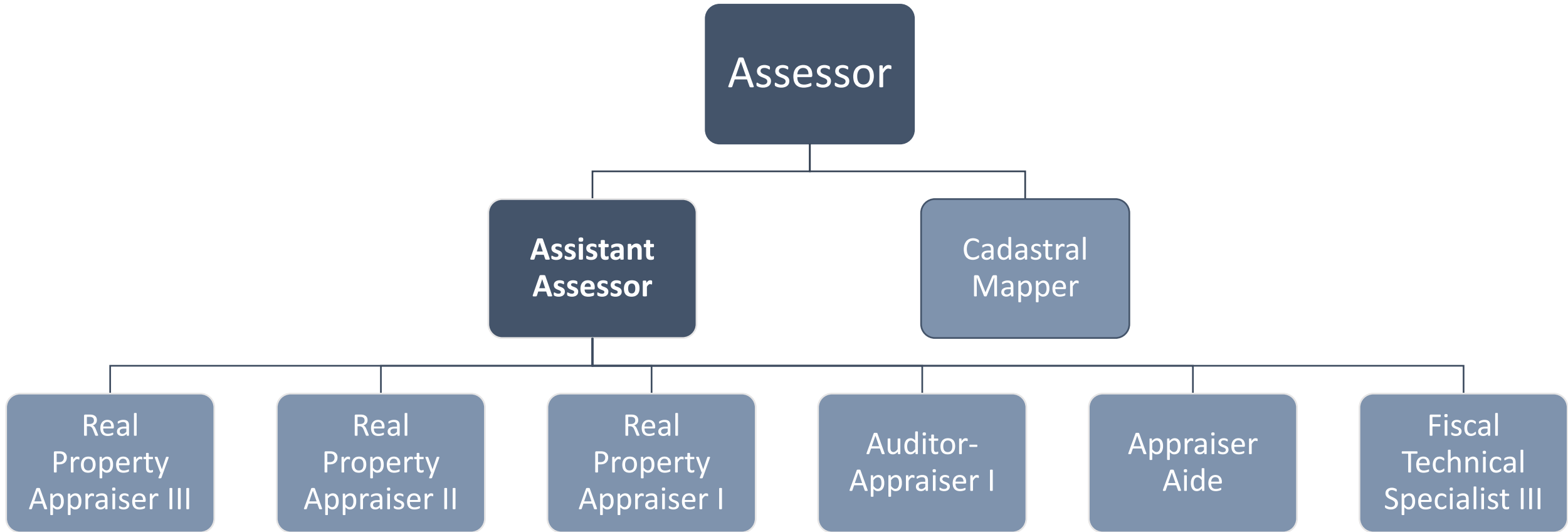
		Mandated?
1	Complete the Assessment Roll	
	Review and compare Prop 13 values and Prop 8 values	Y
	Process new construction	y
	Process lien date events	Y
	Process applicable exemptions	Y

		Mandated?



Assessor

Departmental Organizational Chart



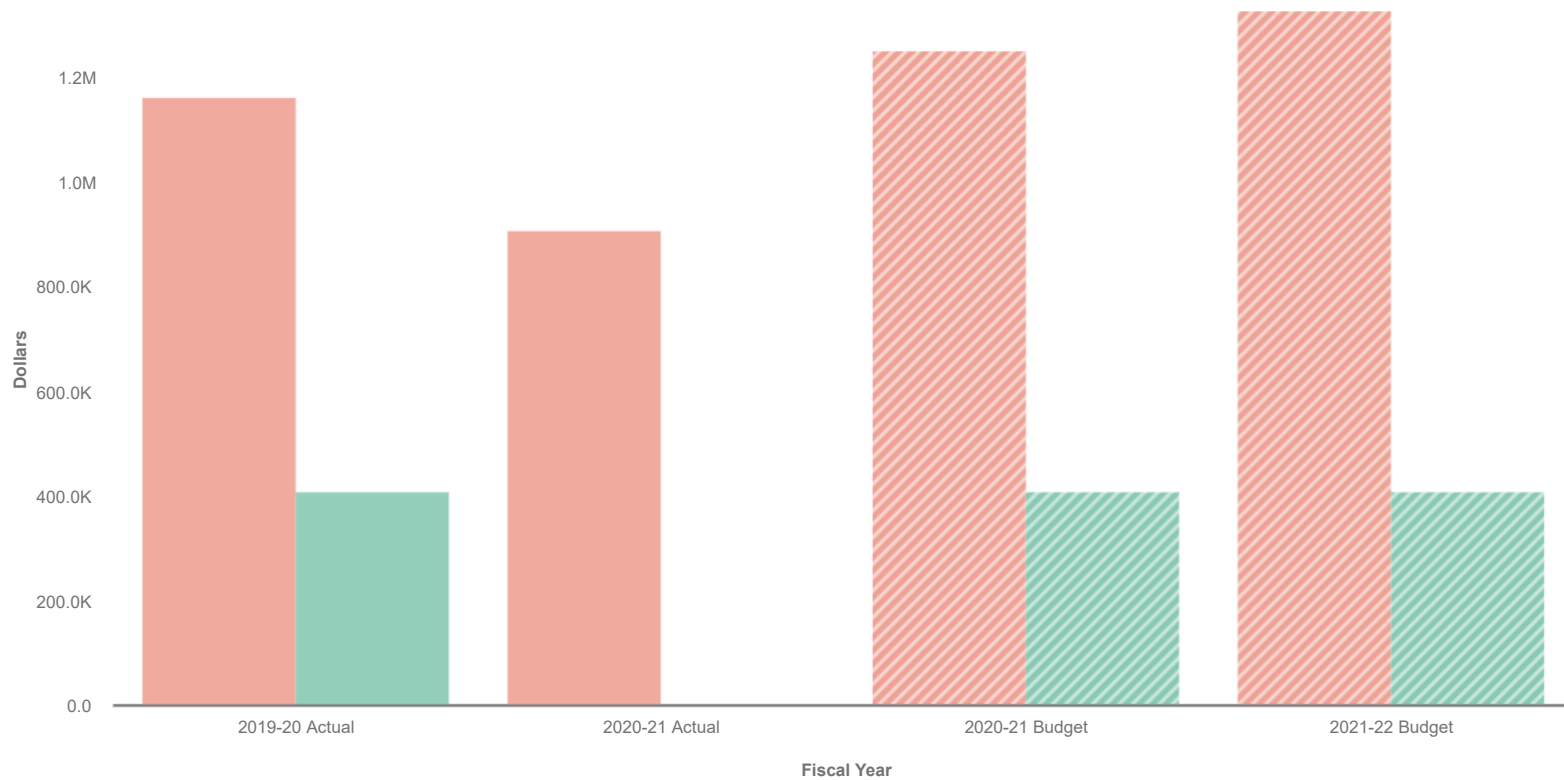
0. 2021-22 Recommended Budget

ASSESSOR 100-12-100



Visualization

Sort Large to Small



Collapse All	2019-20 Actual	2020-21 Actual	2020-21 Budget	2021-22 Budget
▼ Revenues	\$ 410,971	\$ 3,743	\$ 410,885	\$ 410,885
▶ Charges for Services	407,885	0	407,885	407,885
▶ Miscellaneous Revenues	3,086	3,743	3,000	3,000
▼ Expenses	1,164,084	908,795	1,254,173	1,327,904
▶ Salaries & Benefits	987,588	812,274	1,041,630	1,121,822
▶ Services and Supplies	176,496	96,520	212,543	206,082
Revenues Less Expenses	\$ -753,113	\$ -905,052	\$ -843,288	\$ -917,019