



## Legislation Details (With Text)

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**Title:** Assessor recommending the Board consider the following:  
 1) Conceptually approve an increase to the Assessor’s personnel allocation of 3.2 full-time equivalent employees; and  
 2) Receive a presentation on Proposition 19, the Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act.

FUNDING: General Fund.

**Sponsors:**

**Indexes:**

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**Attachments:** 1. A - PROPOSITION 19 presentation

Date	Ver.	Action By	Action	Result
9/21/2021	1	Board of Supervisors	Approved	Pass

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**DISCUSSION / BACKGROUND**

With the acquisition of the new property system in 2018, the Assessor has been working to optimize work flows, job assignments and processes utilizing the new system, which processes work much differently than the old mainframe property system. The first step was to gain a solid understanding of how the new system operates and realign staff to fit with those processes. The realignment phase was initiated but not completed during Fiscal Year 2020-21;

In addition to the changes necessitated by the new system, several market and other factors have significantly altered work demands in the Assessor’s office since 2019. Many of them are a direct result of the pandemic. The exodus of homeowners from the urban areas of the state to rural areas has, and will continue to increase workload for staff in the Assessor’s office. The sudden and unexpected increase in the use of teleworking has also contributed to the migration to the foothill areas of the state. Increased demand for housing is contributing as homeowners, many of whom saw the equity gains of 2000-2005 evaporate during the great recession are unwilling to risk the recent gains and as a result, are selling. All of these factors are resulting in increases in real estate sales and activity levels. Most economic forecasts predict this activity level will last through the end of 2023 at a minimum. 2021 recordings that directly affect workloads in the Assessor’s office are up 50% over 2020 activity.

The passage of Prop 19 adds additional review, paperwork, analysis and reporting for support staff. Various sections of the new law mandate reporting to the state for both statistical purposes and to determine the distribution of state monies to address the property tax revenue loss to certain special districts as a result of reduced assessments.

Retail commercial vacancies were increasing before the pandemic due to the increasing use of online retail. The pandemic accelerated this trend. Teleworking will have similar impacts on office space. This will probably increase commercial Proposition 8 assessed value reductions, which require more careful analysis and annual review.

In summary, while we are more familiar with how the system new system operates after three years, there is still an opportunity to better align with how the new system operates. However, this realignment is not sufficient to absorb the activity increases we are currently experiencing. All indications are that these levels will continue through at least the end of 2023 or beyond.

The request for additional staff is conceptual because the department is still working with Human Resources on the appropriate classifications. The needs are described below, using the classifications the Department identified to submit to Human Resources for analysis. If conceptual approval is granted, the classification analysis will be completed and the Department will return to the Board with an amendment to its personell allocation.

### **Transfer analyst**

The new property system uses the transfer position as the central point of work in determining reassessment and processing documents. Activity levels and the passage of prop 19 have increased the need for staff to the point where this needs to be an additional staffed position as opposed to filling with an internal realignment.

### **Assessment Standards supervisor**

The new property system has the ability to analyze sales of property and, based on the analysis, recommend that the sale price be enrolled directly with only minimal review. The direct enrollment program operates best in areas with large homogenous developments that provide good statistical data for comparative purposes. Using direct enrollment to review and process sales in the west end of the county will relieve appraisal staff to focus on areas where direct enrollment is not feasible due to the lack of large homogenous residential properties. However, the program is not “set it and forget it”. It requires management as well as an understanding of valuation standards and how they are applied and interpreted by the direct enrollment program. This position will have primary responsibility for ensuring the direct enrollment program is operated consistently and provides accurate results.

Over the years, we developed dozens of programs and databases to support our old property system. These programs are at significant risk of failure due to conflicts with each new release of the Microsoft operating system. There are several of these programs whose functionality is not present on the new property system. For that reason, these supporting programs have to be migrated to a new platform and programming language. This new position will be responsible for overseeing these migrations and coordinating with managers, users and County IT on the migration process, functionality and existing data migration.

One of the most time consuming appraisal activities is the valuation of new construction. The best valuation technique for new construction is the cost approach to value. However, accurate cost

valuations depend on sufficient detail and cost factors. The current system does not have a new construction cost module. Acquiring and implementing a new construction cost system will increase efficiency for appraisal staff. Again, this program will require standardization and control. This position will assume overall management of this program, and its use and database maintenance.

### **Office Assistant**

Historically, front counter staffing has rotated between the classifications of Assessment Tech, Transfer specialists, and cadastral drafter. Recently, we included an extra help office assistant in the rotation. Based on this experiment, we have determined that adding a permanent employee to staff the front counter in the main office is a more effective use of resources because it relieves the other, higher-level staff of anywhere between 16 and 24 hours a month in counter duty. This additional time will help in processing the additional work. It will also reduce the cost of operating our public service counter.

### **Increasing Assessment Technician from .8 to 1.0 FTE**

Increase in Assessment Tech allocation from .8 to 1.0 - In the staff reduction of 2006, five staff took a voluntary 20% reduction to avoid eliminating a position. Four of those five were eventually returned to full time staff. Restoring the last Assessment Tech to full time will add 8 hours per week in staffing and help address workload impacts

### **ALTERNATIVES**

The alternative is to maintain current staffing, or partially approve the request.

### **PRIOR BOARD ACTION**

N/A

### **OTHER DEPARTMENT / AGENCY INVOLVEMENT**

Human Resources.

### **CAO RECOMMENDATION / COMMENTS**

Approve as recommended.

### **FINANCIAL IMPACT**

The proposed additions will increase the Department's Net County cost by approximately \$300,000 annually. This amount has been set aside in the FY 2021-22 Adopted Budget recommendation.

### **CLERK OF THE BOARD FOLLOW UP ACTIONS**

N/A

### **STRATEGIC PLAN COMPONENT**

Sufficient staffing in the Assessor's office to accomplish timely, fair and accurate assessments is congruent with the Good Governance goal of improving processes, deliver timely public service and provide a supportive culture for staff.

### **CONTACT**

Karl Weiland, Assessor

