

**SOLANO COUNTY ASSESSOR - RECORDER / (Funds 001, 215)**  
**FTE: 53.0 / Approp: \$8,000,133 / GF Cost: \$6,799,430**

**ADMINISTRATION**

FTE 3.0

Departmental Policy & Procedures  
 Financial Administration & Fiscal Control  
 Personnel/Payroll

**RECORDER**

(001, 215 / 2906, 4000)

Total Appropriations: \$1,556,029  
 General Fund Cost: \$0 (Per Budget  
 \$629,076 )

Recorder  
 FTE: 13.0

- Customer Service
- Official Records
- Document Examination
- Birth, Death, & Marriage Records

**PROPERTY ASSESSMENT**

(001 / 1151)

Total Appropriations: \$6,444,104  
 General Fund Cost \$6,170,354

Assessment Support  
 FTE: 10.0

- Customer Service
- Ownership Transfer
- Exemptions (Homeowner, Disabled Veterans, Non-Profit, Religious, Educational)
- Assessment Support Services

Mapping Services  
 FTE: 3.0

- Assessor Maps
- Recorded/Filed Maps
- Splits/Combinations
- Parcel Adjustments
- Map Sales

Personal Property  
 FTE: 4.0

- Business
- Boats and Aircrafts
- Audits
- Assessment Appeals

Real Property  
 FTE: 20.0

- Change of Ownership
- PROP 8 – Decline in Property Value
- New Construction
- Single & Multifamily Residential, Commercial, Industrial, Agricultural, & misc.
- Government Owned/Section 11
- Manufactured Homes
- Historical/Mills Act
- OIL & Gas / Mineral Rights
- Possessory Interest
- Williamson Act
- Assessment/Appeals

**SOLANO COUNTY ASSESSOR-RECORDER  
COUNTY PROGRAMS  
Mandated VS Discretionary**

**SERVICE LEVELS**

<b>Mandated</b>	<u>Mandated / Mandated (MM)</u>	<u>Discretionary / Mandated (DM)</u>
	<p><b>Assessor</b></p> <ul style="list-style-type: none"> <li>• Assessment support services</li> <li>• Mapping services</li>   <li>• Personal property assessments</li> <li>• Real property assessments</li> <li>• Assessment appeals</li> </ul> <p><b>Recorder</b></p> <ul style="list-style-type: none"> <li>• Recording</li> <li>• Indexing</li> <li>• Archiving</li> <li>• Public information</li> <li>• Vital Records</li> </ul>	
<b>Discretionary</b>	<u>Mandated / Discretionary (MD)</u>	<u>Discretionary / Discretionary (DD)</u>
	Mandated	Discretionary

**PROGRAMS**

## ASSESSOR @ 8/12/2010

Program Name	Budget Units	Program Description	Federal, State, or Local Regulation	Program Category (MM, DM, MD, DD)	FY 10/11 Recommended Budget	General Fund Cost	# of FTEs	Impact (e.g., What will happen if County does not provide the service?)
Assessment Support Services ...change-in-ownership	1151	From recorded documents determine ownership of property and whether a change in ownership occurred or did not occur that triggers a reappraisal	Revenue and Taxation Code section 50 (R&T 50), R&T 60 thru 69,	MM	\$ 1,388,321	\$ 1,350,196	10 Staff COM, 1 5 OA III, 4 OA II	Prop 13 requires reappraisal upon change in ownership. Changes in assessments would be delayed or foregone.
Assessment Support Services ...exemptions	1151	Mail out applications for homeowner, veteran, non-profit, religious and educational exemptions; analyze and accept or reject claims for various exemptions; determine dollar amount of exemption; enter data and values in SCIPS system	R&T 201.1- 279	MM			see above	\$1.7 billion in assessed value exemptions jeopardized
Assessment Support Services ...data entry	1151	Appraised value data input is done for changes of ownership, new construction, newly allocated parcels, and miscellaneous value changes for all secured and unsecured accounts affected. Issued and finalized permit information is input from all permits received from the City and County agencies for determining new construction values.	R&T 75.31, 619,	m/m			see above	Appraisal data would not get entered into computer system; value change notices would not get enrolled resulting in delayed or foregone property tax assessments.
Assessment Support Services...forms	1151	mail out property owners statement of new construction, business questionnaires, boat notices, parent to child and grandparent to grandchild exclusion forms, applications to request transfer of base year value, letters to title companies and homeowners regarding issues with recorded documents legal descriptions, secured personalty account value notices, assessment review requests, mineral rights forms requesting data for valuation purposes.	R&T 441-487,	m/m			see above	Valuations and exemptions information would not be received resulting in incorrect, delayed or foregone property tax assessments.
Mapping... Maintain assessment maps	1151	Maintain a complete set of assessment maps geographically identifying all real property in Solano County for assessment purposes	R&T 321-328, 1255-1256	m/m	\$ 480,392	\$ 415,767	4 Staff 1 Supv CAD Tech, 1 CAD Tech II, 1 CAD Tech III	Assessment maps and the description of the individual parcel to be taxed are required to issue tax bills. Without a valid parcel number identification a property owner can not be sent a valid tax bill
Personal Property... business property valuation	1151	Receive and review business property statements; value personal property	R&T 201, 405.5	m/m	\$ 669,011	\$ 684,261	4 Staff Supv, 1 Sr, 2 Aud- Appr	\$4.4 billion in assessments jeopardized
Personal Property... Auditing	1151	Audit businesses with over \$400,000 in assets	R&T 469	m/m			see above	included in above
Personal Property... boat valuation	1151	Value all boats and vessels located within the county	R&T 1136-1141	m/m			see above	\$98 million in assessments jeopardized
Personal Property... aircraft valuation	1151	Value all aircraft located within the county	R&T 1150-1156, 5301-5368	m/m			see above	\$12 million in assessments jeopardized
Personal Property... Assessment appeals	1151	Defend personal property assessments during assessment appeal hearings	R&T 1601-1615	m/m			see above	See below under RP Appeals



List of Mandated Programs  
Assessor / Receiver - #1151

Real Property...Change-in-ownership valuation	1151	Value all real property that has undergone a change-in-ownership; sales, partial interests, legal entities, etc	R&T 50, 61 9(c), (e) thru (j), 201	m/m	\$ 3,430,466	\$ 3,307,216	20 Staff 1 Chief, 2 Supv, 4 Sr, 10 Appr, 3 Techs	Incorrect assessments on the roll, unable to value changes of ownerships resulting in 10,000 to 12,000 property owners with incorrect property tax assessments.
Real Property...New construction valuation	1151	Value all real property that is newly constructed or determine if the new construction is statutorily exempt	R&T 201, 70 thru 74	m/m			see above	New construction will not be assessed. Potential assessment loss will be in the millions of dollars. Net value increase right now is \$14 million.
Real Property... Mineral Rights	1151	Value mineral rights (natural gas and aggregates)	R&T 61(a)	m/m			see above	\$395 million in assessments jepordized
Real Property... Manufactured home valuation	1151	Value all manufactured homes subject to property tax assessment	R&T 5800-5825	m/m			see above	\$52.8 million in assessments jepordized
Real Property...Possessory Interest valuation	1151	Value all private users of public property	R&T 61(b), 107	m/m			see above	New PI's will not be assessed. Existing PI's will not be revalued.
Real Property...Williamson Agricultural Contract valuations	1151	Value agricultural property subject to Williamson Act agricultural contract	R&T 52, 421 thru 430.5	m/m			see above	\$465 million in assessments jepordized. \$700,000+ in subvention payments jepordized
Real Property...Mills Act Valuation	1151	Value all historic property subject to Mill Act historic contract	R&T 52, 439	m/m			see above	Assessments will be rolled over from the previous year.
Real Property...Taxable government property valuation	1151	Value all government property owned outside the agency boundaries	R&T 987	m/m			see above	Assessments will be rolled over from the previous year.
Real Property...Prop 8 valuations	1151	Value properties annually that have suffered a decline in value or are recovering from a decline in value	R&T 51.5	m/m			see above	We have estimated that 60,000 properties will get relief, \$3-5 billion assessment impact estimated
Real Property...Prop 58 exclusions	1151	Determine value exclusion for parent/child transfers or grandparent grandchild exclusion	R&T 63.1	m/m			see above	Exclusion claims will not be processed. Assessments could be overstated.
Real Property...Prop 60 valuations	1151	Determine base year value transfer for replacement property acquired by owner over 55 years of age	R&T 69.5	m/m			see above	The transfer of the Taxpayers tax base will not occur resulting in a higher assessment.
Real Property...eminent domain	1151	Determine base year value transfer for replacement property for property taken by eminent domain	R&T 68	m/m			see above	The transfer of the Taxpayers tax base will not occur resulting in a higher assessment.
Real Property...calamity relief	1151	Reduce then restore values for properties that have suffered a calamity or disaster	R&T 69, 170	m/m			see above	Claims will not be processed and tax relief will not be granted.
Real Property...assessment appeals	1151	Defend real property assessments during assessment appeal hearings	R&T 1601-1615	m/m			see above	The at risk figure for 08/09 appeals is \$1,671,000,000 for RP and BP
	1151	Administrative Salaries, Benefits & Direct Costs			\$ 475,914	\$ 432,914	1/2 Asr/Rec, 1/2 Asst Asr/Rec & Off Coord	
	1151	TOTAL COSTS			\$ 6,444,104	\$ 6,170,354	**	
<p>The functions are primarily mandated under the California Constitution and key sections of the California Revenue and Taxation Code. Article 13 Section 1 and 2 of the Constitution establish the mandate to value and tax all real and personal property. Section 3 thru 7 establish exemptions.; Section 8 Williamson Act and Historic properties assessment restrictions; Section 11 taxable government property; Section 15 calamity relief; Section 16 Assessment appeals, etc. Article 13A (Prop 13) defines events to be reappraised as "change in ownership" and "new construction" and provides for certain limitations</p>			<p>by this Division remain an integral source of generated revenues that do not appear in our budget.</p>					

## RECORDER @ 8/12/2010

Program Name	Budget Units	Program Description	Federal, State, or Local Regulation	Program Category (MM, DM, MD, DD)	FY 10/11 Recommended Budget	General Fund Cost	# of FTEs	Impact (e.g., What will happen if County does not provide the service?)
Recording	2906	The recording function is responsible for recording and filing documents, maps, and surveys.	Government Code 27203, 27320 and 27322.4, and Health & Safety Code 3112. Recorder Duties: Govt 27201 - 273	MM	\$678,020	\$117,120	4 OAI, .333 COS	The County will be sued and held liable to the party aggrieved for three times the amount of the damages occasioned thereby. Govt Code 27203 - 27203.5
Indexing	2906	The indexing function is responsible for input and maintenance of cross-referenced indexes on computers, microfiche, and on-line for public research.	Government Code 27230 to 27380 and Health & Safety Code 8556	MM	\$208,622	\$38,022	1 OAI, .333 COS	same as above
Archiving	2906	The archiving function is responsible for maintaining an archive of all public records.	Government Code 27231, 27322.2, and 27322.4	MM	\$227,084	\$213,559	1 OAI, .5 COS	same as above
Public Information	2906	The public information function is responsible for assisting the public in researching and locating official records. Staff members sell certified and uncertified copies of documents to the public at a cost of \$5.00 and \$1.00 respectively. The function also collects fees for the sale of recorded document data on CDs.	Government Code 6253.1, 6252 to 6257	MM	\$200,592	\$122,955	1 OAI, .333 COS	same as above
Vital Records	2906	The vital records function is responsible for maintaining records of the County's vital statistics, including birth, death and marriage certificates, issuing certified copies of these records, and reporting these statistics to the State.	Health & Safety Codes 103525 to 103660	MM	\$241,710	\$137,419	1 OAI, .5 COS	same as above
<b>GRAND TOTAL</b>					<b>\$1,556,028</b>	<b>\$629,075</b>		