



**Assessor/Clerk-Recorder  
COUNTY OF TULARE  
AGENDA ITEM**

**BOARD OF SUPERVISORS**

KUYLER CROCKER  
District One  
PETE VANDER POEL  
District Two  
AMY SHUKLIAN  
District Three  
EDDIE VALERO  
District Four  
DENNIS TOWNSEND  
District Five

**AGENDA DATE:** February 25, 2020 - REVISED

Public Hearing Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Personnel Resolution attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>

CONTACT PERSON: Tim Kochendarfer    PHONE: 559 636-5125

**SUBJECT:** Assessor/Clerk-Recorder's Department Presentation.


**REQUEST(S):**  
That the Board of Supervisors:  
Receive a presentation about the Assessor/Clerk-Recorder's Department.

**SUMMARY:**  
The Assessor will give a high level overview of the Assessor/Clerk-Recorder's office operations, tax roll, challenges, pending legislation and strategic direction.

**FISCAL IMPACT/FINANCING:**  
None

**LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:**  
The County's five-year strategic plan includes organization performance. The presentation will provide the Board insight into operations and allow them to provide informed strategic direction.

**ADMINISTRATIVE SIGN-OFF:**

  
\_\_\_\_\_  
Tim Kochendarfer  
Assistant Assessor

Cc: County Administrative Office

Attachments: Presentation



# ASSESSOR/ CLERK-RECORDER

## INTRODUCTION

- |                    |                         |
|--------------------|-------------------------|
| 1. Overview        | 6. Williamson Act       |
| 2. Structure       | 7. Clerk-Recorder       |
| 3. Demographics    | 8. Challenges /Strategy |
| 4. Assessment Roll |                         |
| 5. Workload        |                         |

Questions & Answers

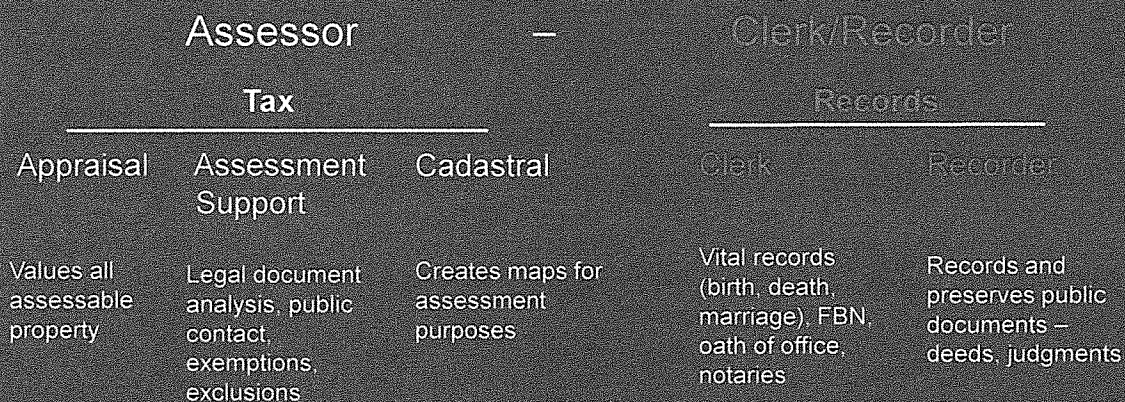


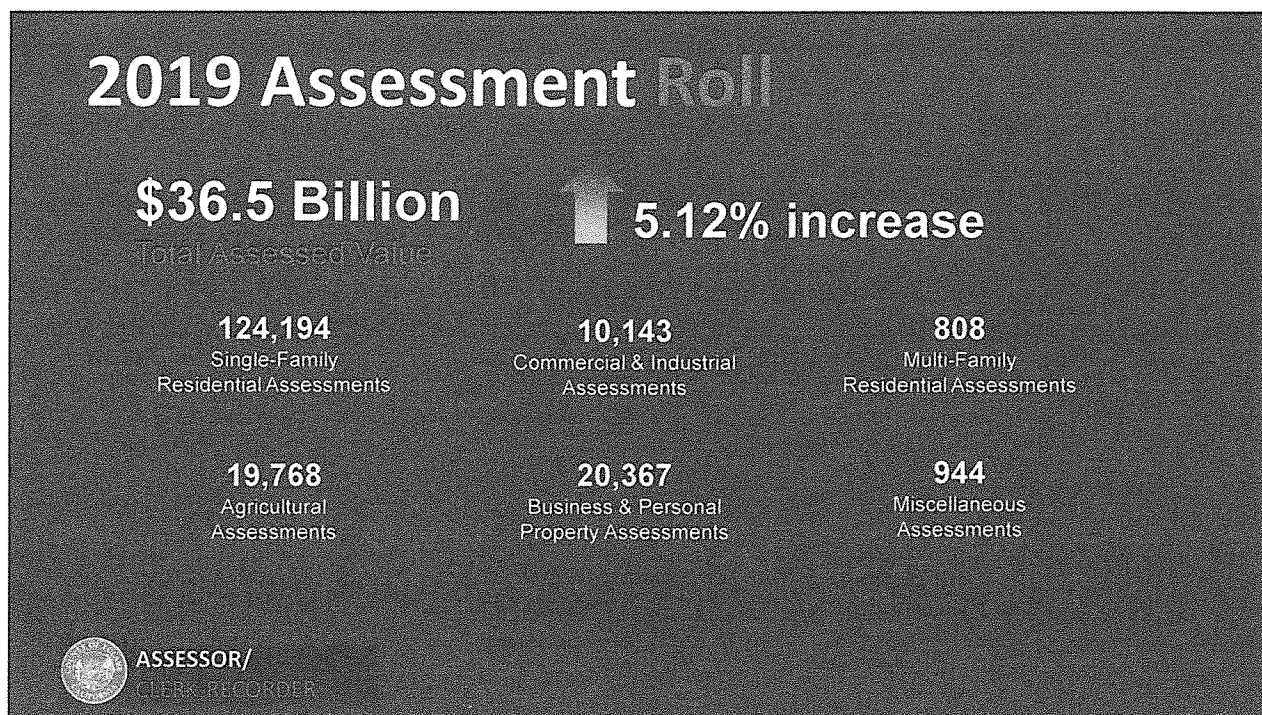
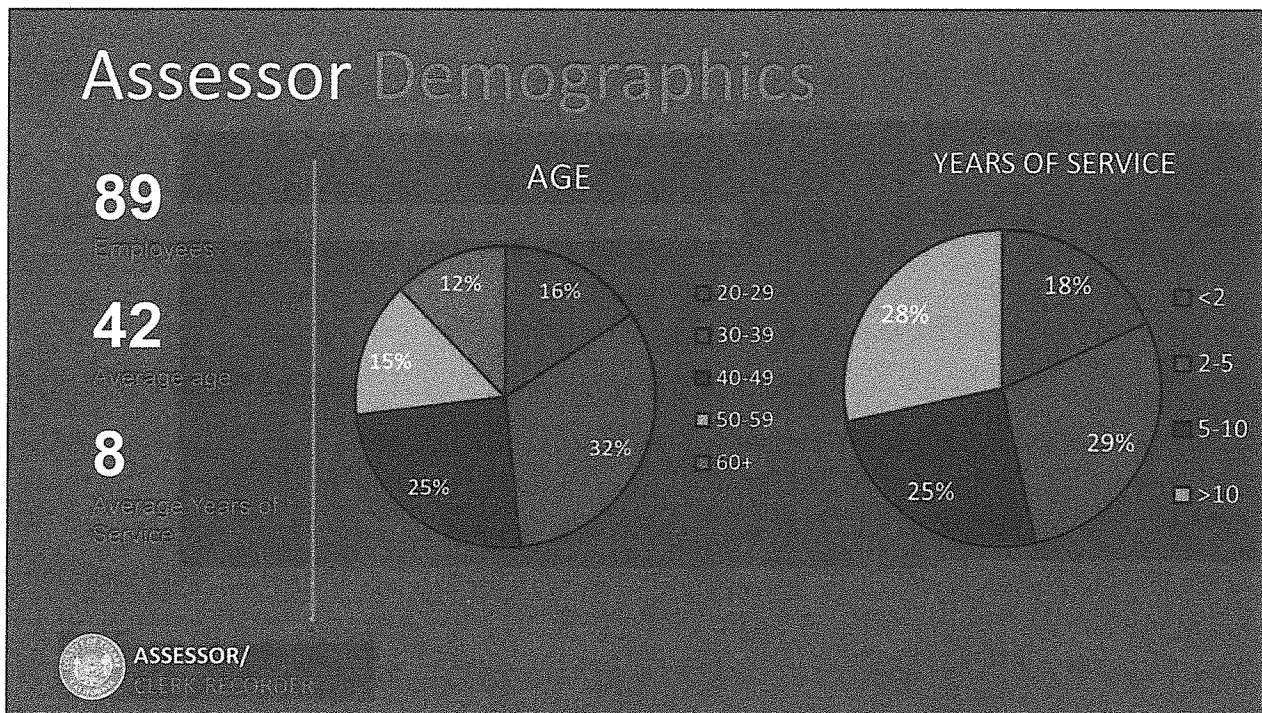
ASSESSOR/  
CLERK-RECORDER

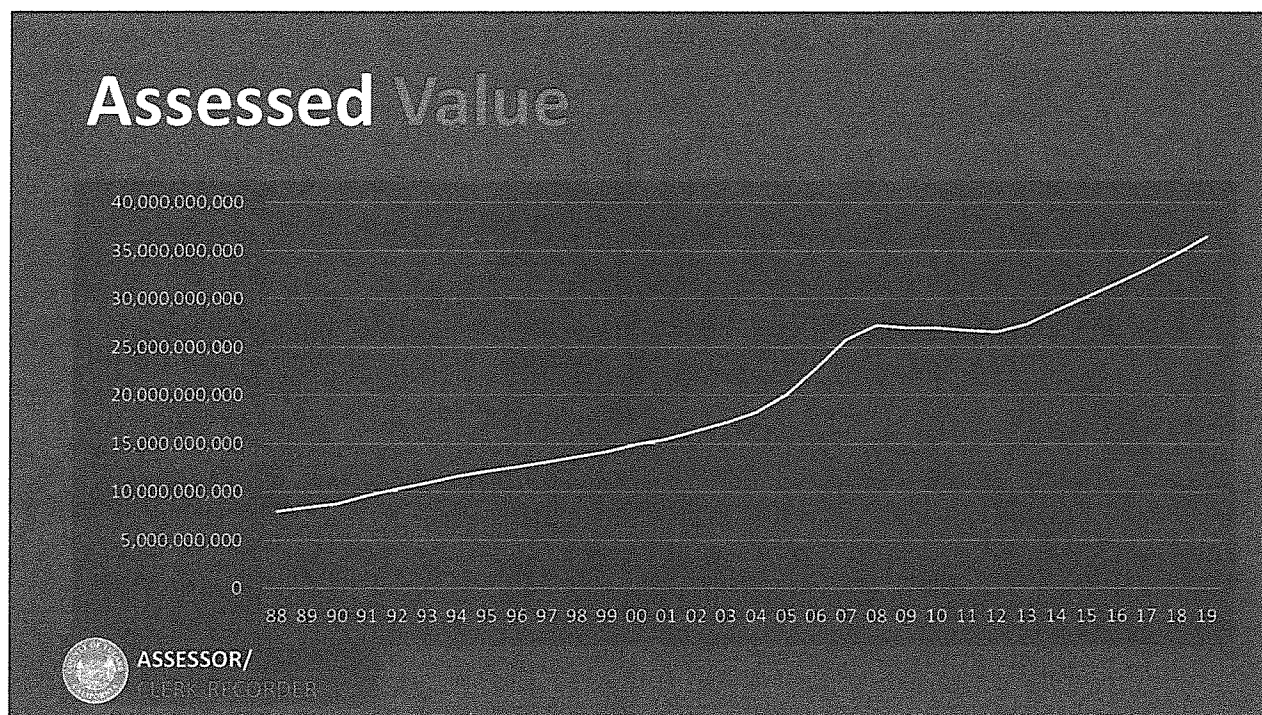
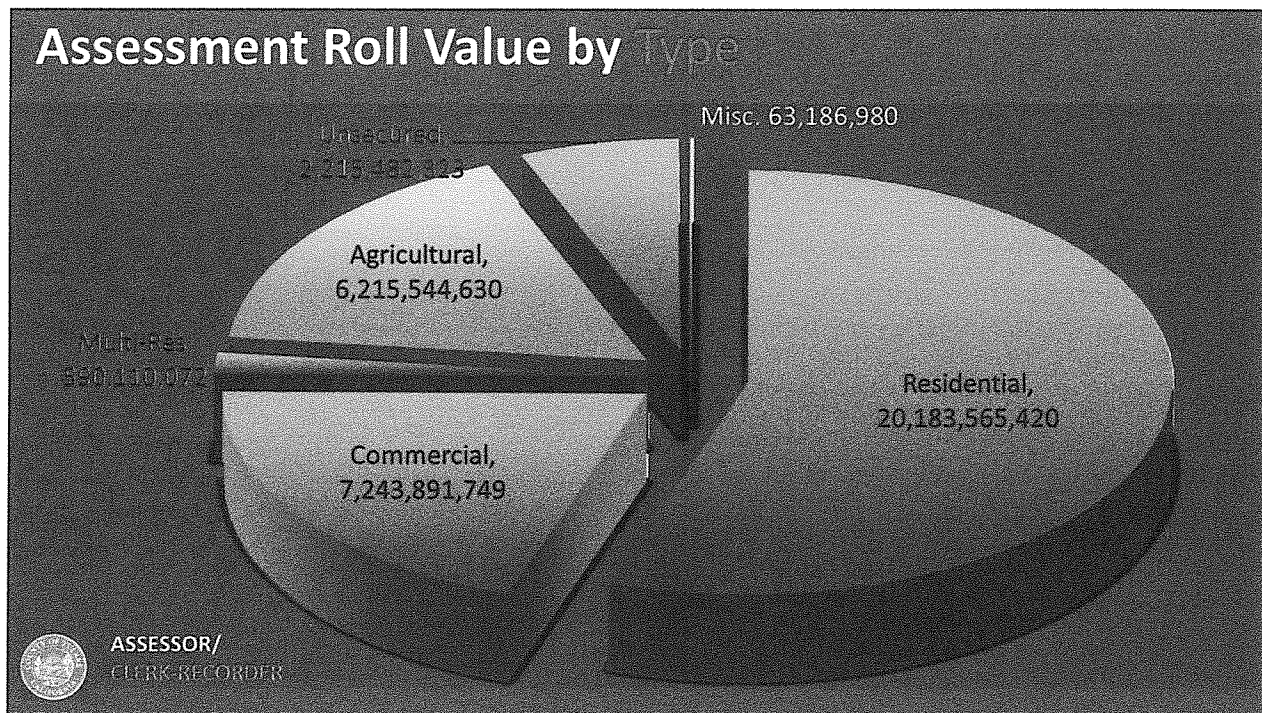
# Assessor Overview

- **Constitutionally established** Article 11, sec. 1
- **Discovery and valuation of all assessable property**
- **175,000 assessments**
- **\$365 million in annual revenue to County**
- **\$10.3 million annual budget**

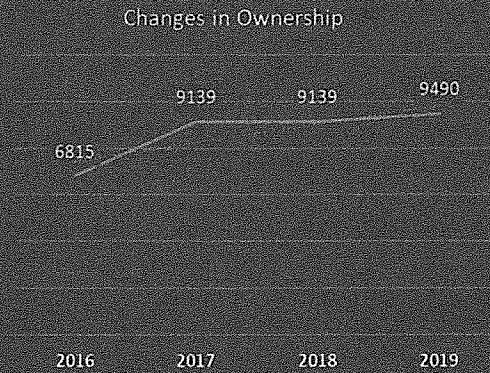
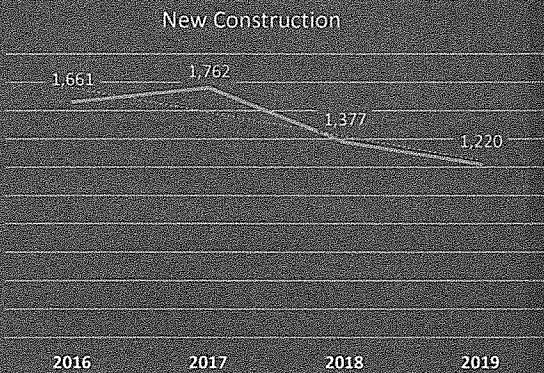
# Assessor Structure



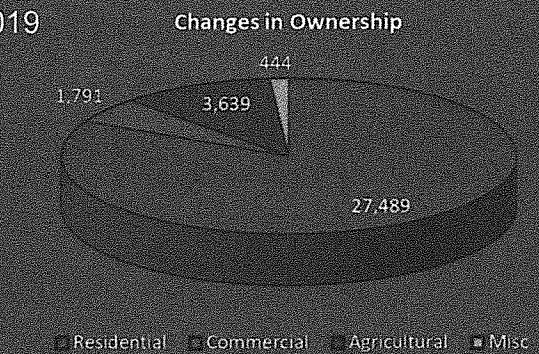
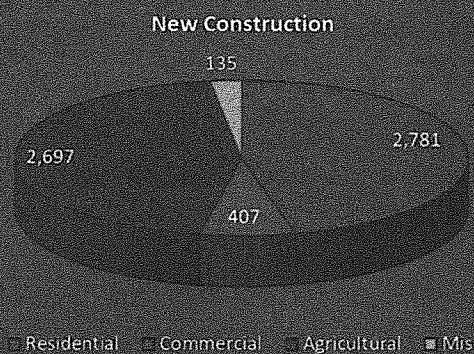




# Completed Assessable Activity

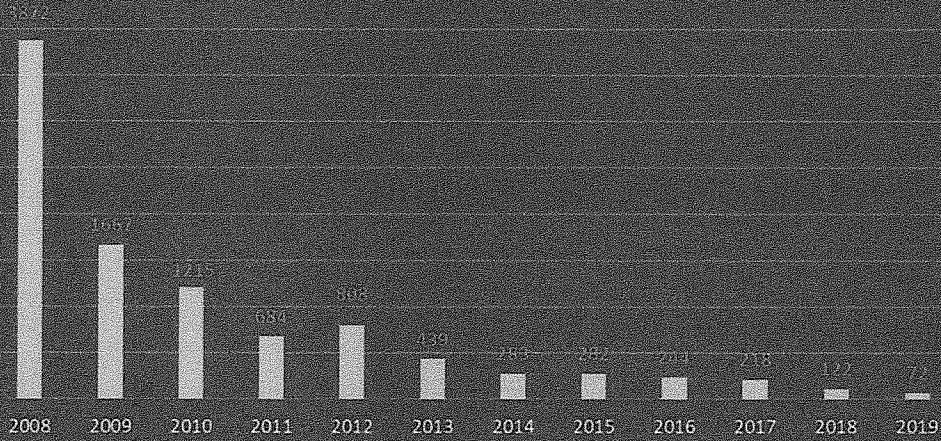


# Completed Assessable Activity



**\$2,788,340,835 assessed value**

# Assessment Appeals



ASSESSOR/  
CLERK/RECORDER

# Williamson Act Highlights

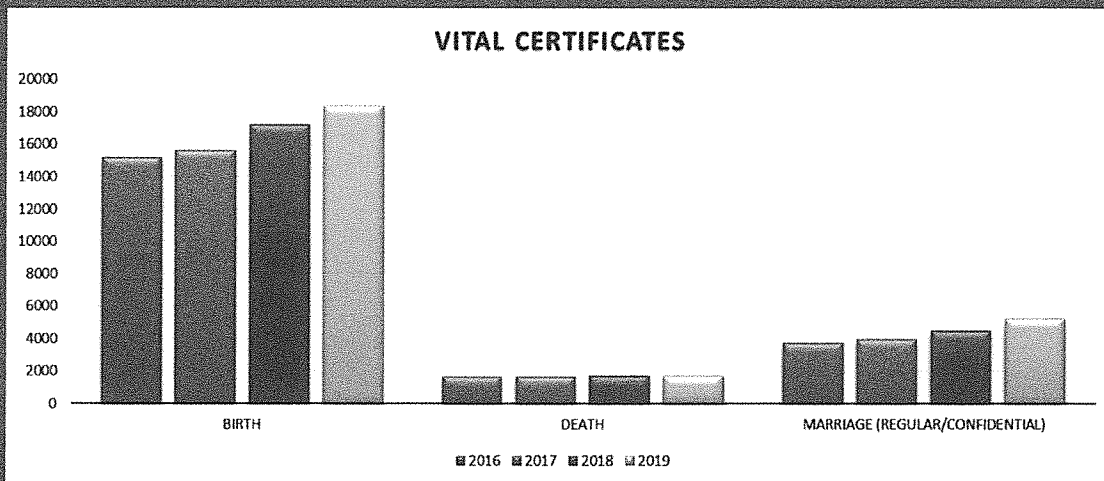
- Taxable value  
\$2.45B in taxable value  
5.19% increase over last year
- Acres  
1.08M
- Tax relief  
\$3.71B in reduced taxes
- AB 1265 direct charges  
\$4,157,345  
24% increase

Value changes due to  
SGMA – monitoring it  
closely for impacts.



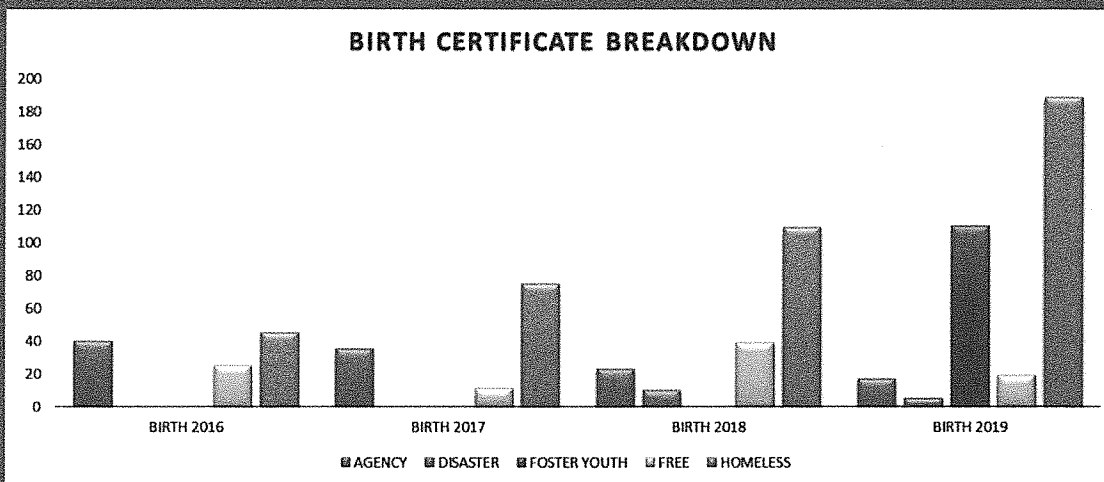
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# Clerk



ASSESSOR/  
CLERK-RECORDER

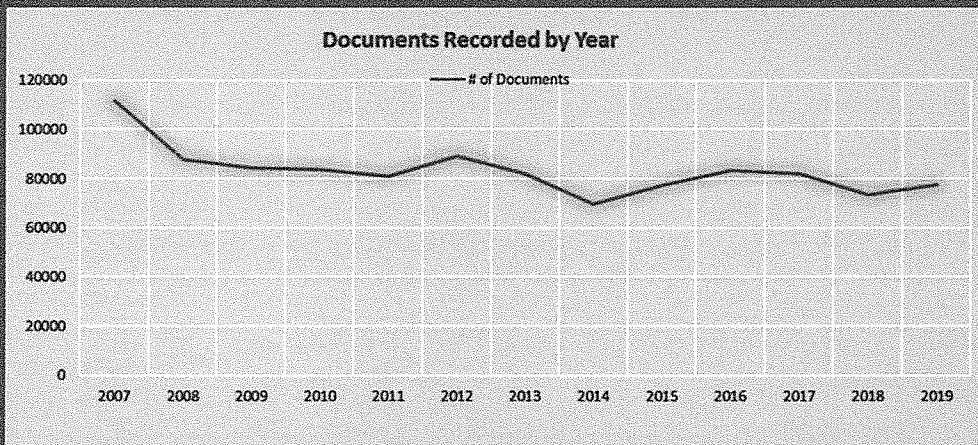
# Clerk



ASSESSOR/  
CLERK-RECORDER

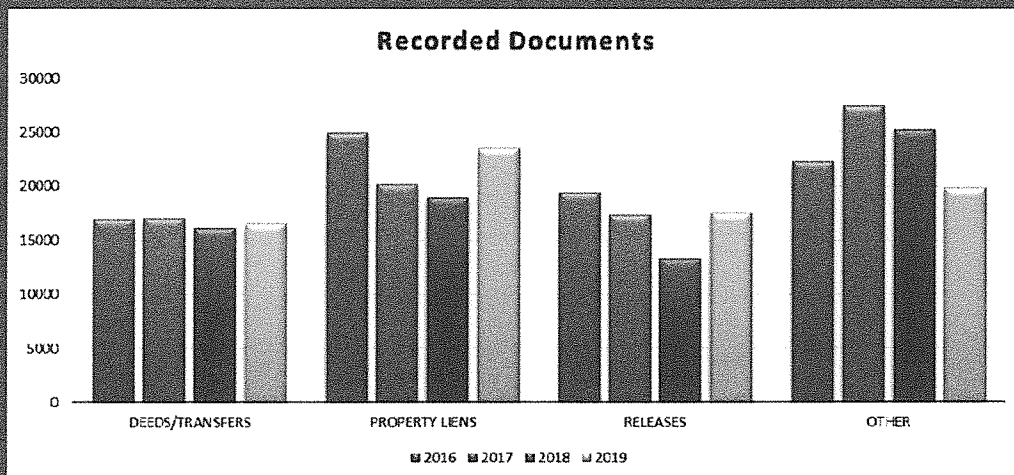


# Recorder



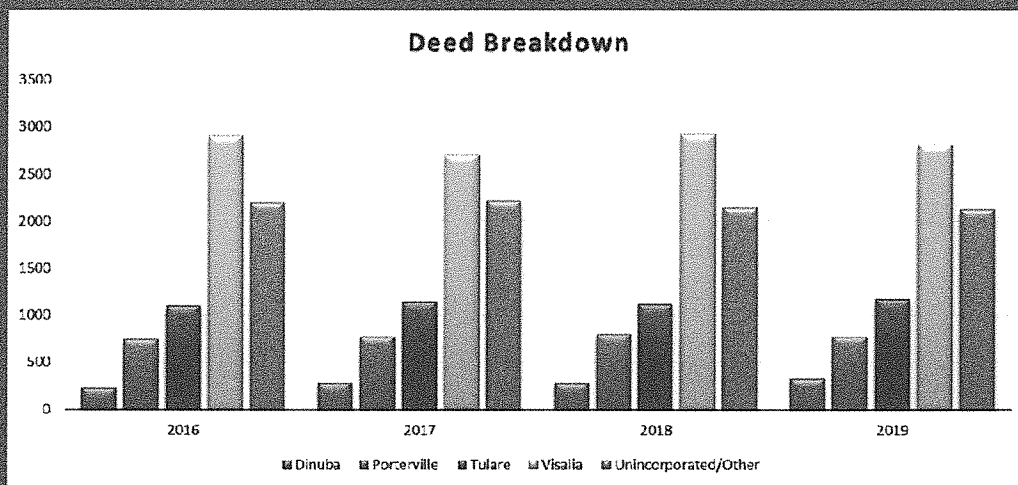
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CLERK-RECORDER

# Recorder



ASSESSOR/  
CLERK-RECORDER

# Recorder



ASSESSOR/  
CLERK/RECORDER

# Challenges

- Staffing
- Split Roll



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CLERK/RECORDER

Policy/Issue	Prior initiative (#17-0055)	Revised initiative (#19-0008)
Threshold for market value reassessment	More than \$2 million in property value	More than \$3 million in property value
Education fund revenue allocation	According to state funding distribution formulas	<ul style="list-style-type: none"> <li>- 11% for community colleges, divided according to state distribution formulas</li> <li>- 89% to public schools, charter schools, and county education offices divided according to state distribution formulas</li> <li>- an annual minimum of \$100 (adjusted annually) per full-time student for all schools and community colleges</li> </ul>
Effective date	January 1, 2020	<ul style="list-style-type: none"> <li>- January 1, 2022</li> <li>-2025/2026 fiscal year for property 50% occupied by small businesses</li> </ul>
Small business definition	50 or fewer full-time equivalent employees	<ul style="list-style-type: none"> <li>- 50 or fewer full-time equivalent employees</li> <li>- independently owned and operated</li> <li>- owns real property located in California</li> </ul>
Owner-operator exemption	Property owners operating their own businesses on a majority of the property are exempt	No exemption for owner-operators
Signature requirement to qualify	585,407	997,139

## Split Roll Impacts

- Start-up Funding
- Significant Cost to Administer (est. \$1.6M-\$2.5M)
- Effective Date
- Increased Assessment Appeals
- Revenue Volatility
- Logistical Nightmare

# Challenges

- Staffing
- Split Roll
- Technological Advances
- Facilities



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CLERK-RECORDER

# Strategic Direction

- Property System
- GIS
- Digital Imaging
- Electronic Recording
- Restructuring



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