

Budget, Staffing, and Workload

Budget and Staffing - General

Government Code [sections 29000 et seq.](#) provides that each county board of supervisors must annually adopt a final county budget. The county board of supervisors appropriates monies for the operations of the assessor's office from the county general fund. The allotted funds provided enable the assessor to produce a timely assessment roll, administer legally permissible exemptions, develop and maintain a set of current maps delineating property ownership, defend assessments as required before an appellate body, and provide information and services to the public as needed.

Workload - General

Each county assessor has the legal duty to discover and annually assess all taxable property in their county. The culmination of this work is the production of the assessment roll as required by [section 601](#).

Many activities performed by various staff members lead to the production of the roll. Major activities common to all assessors' operations include processing reappraisable transfers due to changes in ownership; discovering and assessing new construction; identifying, reducing, and annually reviewing properties that have declined in value; and defending assessment appeals.

[Section 407](#) provides that assessors must transmit a statistical statement to the BOE annually, supplying any statistical information which the BOE may require, and must supply from time to time any other information required by the BOE.

Budget and Staffing - Scope of Review

The BOE's assessment practices survey includes a brief review of the assessor's budget and the number of budgeted permanent positions. This information is compiled from data received from the assessor during the BOE's survey of the county; from other county departments, such as the auditor; and/or from other published data sources, such as the BOE's annual [A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices](#).

The specific areas of review may include, but may not be limited to, the following:

- **Assessor's budget**
- **Assessor's budgeted permanent positions**

Workload - Scope of Review

The BOE's assessment practices survey includes a brief review of the assessor's workload as it relates to the total assessment roll, gross budget, and budgeted permanent positions in the assessor's office. This information is compiled from data received from the assessor during the BOE's survey of the county and/or from other published data sources, such as the BOE's annual [*A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices.*](#)

The specific areas of review may include, but are not limited to, the following:

- **Total Assessment Roll**
- **Budget**
- **Staffing**
- **Workload Trends**