



Board Agenda Item 30

DATE: May 9, 2023

TO: Board of Supervisors

SUBMITTED BY: Paul Dictos, C.P.A., Assessor-Recorder

SUBJECT: Salary Resolution Amendment - Chief Auditor-Appraiser

RECOMMENDED ACTION(S):

Approve Amendment to the Salary Resolution reinstating the Chief Auditor-Appraiser classification, deleting one (1) Chief Appraiser position, and adding one (1) Chief Auditor-Appraiser position in the Assessor-Recorder's Office, effective May 15, 2023, as reflected in Appendix "D"

There is no increase in Net County Cost (NCC) associated with the recommended action. Approval of the recommended action will reinstate the Chief-Auditor Appraiser classification, delete one (1) Chief Appraiser position, and add one (1) Chief Auditor-Appraiser position in Org. 0420. Completion of the recommended action would reestablish a division between the Personal Property Chief and the Real Property Chief. This item is countywide.

ALTERNATIVE ACTION(S):

If your Board does not approve the recommended action, the existing classification structure will remain unchanged; however, the department will continue to have difficulties in functional supervision over the Personal Property division.

FISCAL IMPACT:

There is no fiscal impact with the recommended action. There is no net change in allocations or salaries.

DISCUSSION:

The Assessor-Recorder's Office has historically had two assessment divisions, Personal Property and Real Property, each having a chief to oversee the respective duties. On May 25, 2021, a resolution was brought to your Board to approve the Assessor-Recorder's Office attempt to restructure the department by combining the Chief Auditor-Appraiser and Chief Appraiser under one specification to balance duties and create more promotional opportunities. After these changes were approved, the department learned of the existence of Revenue and Taxation Code section 670 (d), which specifies,

- "No employee of the state, or any county or city and county shall perform the duties or exercise the authority of an auditor or an auditor-appraiser under Section 469 or Section 15624 of the Government Code, unless he or she holds a degree with a specialization in accounting from a recognized institution of higher education, or is a licensed accountant in the State of California, or has passed the state, or a county, or city and county, or city civil service or merit system examination regularly given for the position of accountant or auditor by the testing body, or holds the office of assessor."

This mandates that only a properly licensed Auditor-Appraiser has the authority to sign off on the work conducted by subordinate Auditor-Appraisers. Therefore, the restrictions required by the Revenue and Taxation Code section 670 (d), which limits the ability regarding who has the legal authority to oversee the work of Auditor-Appraisers has made the effectiveness of the May 25, 2021, restructure difficult to implement. Due to these operational restrictions, the Assessor Recorder's Office has not been able to staff their Personal Property division, where Auditor-Appraisers are utilized, effectively. Approval of the recommended action would reestablish the classification of Chief Auditor-Appraiser and allow the department to recruit for an incumbent with full authority to oversee the Personal Property division without being restricted by Revenue and Taxation Code section 670 (d).

REFERENCE MATERIAL:

BAI #40, May 25, 2021

ATTACHMENTS INCLUDED AND/OR ON FILE:

Salary Resolution Amendment - Appendix "D"

CAO ANALYST:

Salvador Espino