

March 9, 2021

Honorable Timothy S. Healy
Presiding Judge of the Superior Court
Calaveras County Superior Court
400 Government Center Drive
San Andreas, CA 95249

RE: Board of Supervisors Response of 2019-20 Grand Jury Report

Judge Healy:

The County of Calaveras Board of Supervisors (Board) submits the following responses to the 2019-20 Grand Jury Report findings regarding the Assessor's Office. The Board thanks the members of the Grand Jury for their professionalism and dedication to public service, which made this report possible.

GRAND JURY FINDINGS ON THE CALAVERAS COUNTY ASSESSOR'S OFFICE

Grand Jury Finding 1

The Calaveras County Administrative Office responded to Finding #1 and Recommendation #1 in the 2016-2017 Calaveras County Grand Jury Report titled "Assessor's Office" and agreed to complete a "comprehensive staffing and work methods analysis." This analysis was never presented to the Calaveras County Board of Supervisors.

County Response to Finding 1

The Board agrees with the finding.

Grand Jury Recommendation 1

The Calaveras County Grand Jury recommends the Calaveras County Administrative Office develop a plan to address the backlog issue in the Calaveras County Assessor's Office through a "comprehensive staffing and work methods analysis" and present the findings to the Calaveras County Board of Supervisors and the Calaveras County Assessor's Office by June 30, 2021.

County Response to Recommendation 1

This recommendation will not be implemented because it is not reasonable. It is not practicable for the County Administrative Office to complete a "comprehensive staffing and work methods analysis" plan by June 30, 2021. However, the County Administrative Office will work with the Assessor's Office and Human Resources to make staffing recommendations to the Board during FY 2021-22 budget development.

Grand Jury Finding 2

The Calaveras County Assessor's Office is more than three years behind on residential property reassessments and four years behind on commercial property reassessments which leads to property owner confusion regarding supplemental and/or escape tax bills.

County Response to Finding 2

The Board agrees with the finding.

Grand Jury Recommendation 2(a)

The Calaveras County Grand Jury recommends the Calaveras County Assessor's Office develop a plan by April 30, 2021, to bring all reassessments up to within one year of the re-appraisable events by June 30, 2022.

County Response to Recommendation 2(a)

This recommendation will not be implemented because it is not reasonable. The Assessor's Office is experiencing staff turnover at this time, and must complete the 2021 assessment roll by July 1, 2021 (barring an extension by the State Board of Equalization or its executive director pursuant to Revenue and Taxation Code Section 155 that is not anticipated at this time), that renders compliance with the timeframe set forth above not practicable.

Grand Jury Recommendation 2(b)

The Calaveras County Grand Jury recommends the Calaveras County Assessor's Office begin authorizing overtime by April 30, 2021, using current appraisers and staff, in order to reduce the backlog by June 30, 2022.

County Response to Recommendation 2(b)

This recommendation has been implemented. The Board has approved sufficient appropriations in the FY 2020-21 Assessor's budget for overtime to be authorized by the Assessor. Further, the Assessor has offered overtime to staff in order to reduce the backlog.

Grand Jury Recommendation 2(c)

The Calaveras County Grand Jury recommends the Calaveras County Board of Supervisors continue to maintain sufficient funding in the Calaveras County Assessor's Office budget to bring all reassessments to within one year of all re-appraisable events by June 30, 2022.

County Response to Recommendation 2(c)

The recommendation requires further analysis. The Assessor may provide a rationale for increases to the budget for additional funding during the FY 2021-22 budget development process.

Grand Jury Recommendation 2(d)

The Calaveras County Grand Jury recommends the Calaveras County Assessor's Office develop a plan by April 30, 2021, to provide outreach using public forums and/or notifications to educate property owners about the effects of the backlog.

County Response to Recommendation 2(d)

This recommendation will not be implemented because it is not reasonable. The Board has been advised that the Assessor's Office will work to implement this recommendation, but that the recommended and statutory timeframes are not practicable.

Grand Jury Finding 5

The Calaveras County Board of Supervisors is not regularly informed regarding the backlog of real property reassessments.

County Response to Finding 5

The Board partially disagrees with the finding. The Board is generally apprised of the backlog of real property assessments at least twice per year during the budget development process. The Board will request quarterly updates from the Assessor's Office.

Benjamin Stopper
Chair