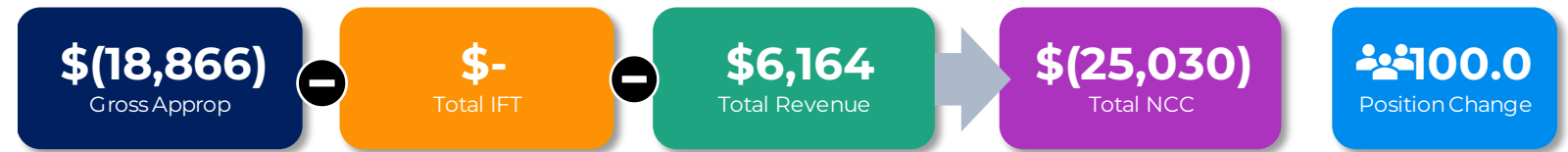




Department Budget Request: Budget Priorities

Listed in order of priority, Amounts in \$Thousands



Mission
To produce an accurate and timely assessment roll while delivering exceptional service to the public.

Mandatory & Major Duties

- Locate all taxable property in the County and identify ownership.
- Establish a taxable value for all property subject to property taxation.
- Complete an assessment roll showing the assessed values of all property.
- Apply all legal exemptions.

Department Strategic Plan Exists?

[Strategic Plan](#)

2024-25 Budget (\$Thousands)

As of Supplemental Budget Phase

EXPENDITURES/APPROPRIATIONS	
Total Salaries & Employee Benefits	222,332
Total Services & Supplies	72,690
Other Charges	3,420
Cap Assets – Equip	2,277
Other Financing Uses	600
TOTAL GROSS APPROP	301,319
Intrafund Transfers	18
TOTAL NET APPROP	301,301
Revenue	95,985
NET COUNTY COST¹	205,316
TOTAL BUDGETED POSITIONS	1,400

¹ Includes restricted and unrestricted locally generated revenues

#	Request Title/Short Descriptor	Fund Source	Gross Approp	less IFT	less Revenue	= NCC	Position Change	Board Priority	Directed By	Metrics Plan?
1	Appraisals Positions	NCC	12,837	0	4,390	8,447	79.0	-	Fund Req	Y
2	Ownership Services Positions	NCC	2,357	0	806	1,551	20.0	-	Fund Req	Y
3	Workplace Violence Prevention	NCC	202	0	69	133	1.0	-	Fund Req	N
4	Aircraft Assessment Technology	NCC	750	0	0	750	-	-	Fund Req	Y
5	Overtime	NCC	7,000	0	2,394	4,606	-	-	Fund Req	N
*	Other Ministerial Changes		(45,612)	0	(1,495)	(44,117)	-	-	n/a	N
TOTAL			\$ (22,466)	\$ -	\$ 6,164	\$ (28,630)	100.0			

LEGEND	Primary Use of Funding
	Service Delivery to the Public Service Delivery to Other Departments Administration
	Funding Source RO: Revenue Offset NCC: Net County Cost Change AFB: Available Fund Balance DAFB: Department Available Fund Balance CO: Carryover Other - SBI: State Budget Impact



#	Unmet Need	Approp	IFT	Revenue	NCC	Positions
Tier 2: Priority Unmet Needs						
1	Asset Development Investment Fund	\$ 600	\$ -	\$ -	\$ 600	-
2	Legal Services	\$ 3,000	\$ -	\$ -	\$ 3,000	-
TOTAL UNMET NEEDS		\$ 3,600	\$ -	\$ -	\$ 3,600	-

Tiering Definitions

TIER 1: Critical Unmet Needs

Requests where, if unfunded in the upcoming budget year, a department would be prevented from meeting mandatory obligations imposed by settlement, contract, audit finding, new legislation, Board mandate, or imminently cause a health or safety risk.

Detailed justification for critical unmet needs must be included in a department's budget requests submission.

TIER 2: Priority Unmet Needs

Requests where, if unfunded in the upcoming budget year, a department would be prevented from establishing, maintaining or enhancing programs and services having a close nexus to the department's statutory obligation(s) and/or core mission.

Detailed justification for priority unmet needs must be included in a department's budget requests submission.

TIER 3: Other Unmet Needs

Requests that do not meet the criteria in either category above. Other Unmet Needs include requests that are not characterized by urgency but are included to establish a record of the request (whether submitted with or without justification) or to signal a current intent to submit the request in one of the two prior categories in a future budget phase. Requests in this category are not limited to requests funded by NCC.

Documentation for these requests does not need to be included in a department's budget requests submission.



Budget Challenge/Pressure	Source	Impact Summary
<ul style="list-style-type: none"> • INCREASED WORKLOAD due to the increases in new construction backlog, staffing and legislative challenges 	External	<ul style="list-style-type: none"> • The Assessor’s Office faces a backlog of nearly 110,000 unprocessed permits, transfers, and Prop. 19 claims due to staffing shortages and legislative constraints, delaying revenue for essential public services. • With \$27 billion in unprocessed property value, current staffing can handle only 38,000 to 43,000 cases, capturing just \$7 billion to \$9 billion, leaving \$11 billion to \$13 billion off the Annual Assessment Roll. • This backlog defers an estimated \$120 million in property tax revenue, impacting public safety, education, infrastructure, and social services. Immediate investment in staffing and resources is critical to prevent further financial strain.
<ul style="list-style-type: none"> • ESCAPED AVIATION ASSESSMENTS due to aircraft registration and inability to accurately track aircraft when not flying. 	External	<ul style="list-style-type: none"> • Each January, the Assessor’s Office canvasses all 12 general aviation airports in LA County to assess aircraft, but challenges hinder full tax capture: Aircraft may be absent during inspections; FBO and airport data are often incomplete or inaccurate; Privacy programs block tail numbers, limiting tracking. • Advanced flight-tracking software will identify unassessed aircraft by: Providing flight history for taxable aircraft; Overcoming blocked tail number limitations; Improving accuracy and compliance. • This investment will recover lost revenue, ensure fair taxation, and support public services. Without it, the County will continue losing rightful tax revenue.
Other Impact from January 2025 Windstorm and Critical Fire Event		
<ul style="list-style-type: none"> • ANTICIPATED INCREASED OPERATIONAL COST due to recent wildfires 	External	<ul style="list-style-type: none"> • The devastating wildfires have impacted up to 21,000 properties, creating an urgent need for additional resources to assist affected residents. To meet this demand, the Assessor’s Office must immediately expand staffing, authorize extended overtime, and increase funding for critical outreach efforts, including mail notifications, property reassessments, and direct assistance to property owners navigating disaster relief programs. • These essential response costs are not accounted for in the FY 2025-26 Recommended Budget, as the fires occurred after the budget submission deadline. Without financial adjustments, the Office risks delays in delivering much-needed tax relief to impacted homeowners and communities already struggling to recover. Prioritized funding is needed to ensure a timely and effective response, preventing further hardship for thousands of residents and mitigating the long-term economic impact of these disasters while maintaining the economic health of the County.