

ASSESSOR'S OFFICE

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.





CURRENT BUDGET OVERVIEW

FY 2025-2026
Final Adopted Budget
(\$ Millions)

Total Appropriation \$283.1

(What We Budgeted to Spend in FY 2025-26)

| | |
|--|--------------------|
|  Salaries & Employee Benefits (1,433 positions) | 230.6 (81%) |
|  Services & Supplies | 47.5 (17%) |
|  Other (Cap Assets/Equip, Other Charges) | 5.0 (2%) |

Sources of Funding \$283.1

(How We Pay For All of This)

| | |
|--|-------------------|
|  Federal Assistance | -- |
|  State Assistance | -- |
|  Fees/Charges for Services* | 96.3 (34%) |
|  Other Resources** | 2.2 (1%) |

| | |
|---|--------------------|
|  Net County Cost <i>remaining balance, covered by locally generated revenues</i> | 184.6 (65%) |
|---|--------------------|

* Assessment & Tax Collection Fee

** "Other Resources" includes miscellaneous revenues not otherwise classified, including fines, settlements, interest earnings, and interdepartmental billing



BUDGET BREAKDOWN BY PROGRAM AREA

What These Investments Deliver For Residents

| General Program Category | % of Dept Budget |
|---|------------------|
| Roll Production | 12% |
| Public Services and Legally Mandated Roll Maintenance | 43% |
| Training and Operational Support | 21% |
| Information Technology and Assessment Systems | 17% |
| Administration | 7% |

Program categories shown here are presentation-level groupings created to consolidate information from the new LA County Enterprise System (LACES) for this briefing. Note that as part of the County's initial rollout of data-driven budgeting through LACES, categories and outcome measures will continue to evolve based on practical use and data insights as departments operationalize the system in FY 2026–27.



DEPARTMENT PRIORITIES, METRICS & OUTCOMES

Aircraft Assessment Technology

- 1,000 new aircraft discovered
- Potential \$2.7 billion in added assessment roll value, equates to \$32.0 million in total revenue

Roll Production & Additional Roll Production Positions

- Process backlogs: Permits, transfers and Prop 19
- Processing property ownership changes

Legislative Priorities

- Wildfire Disaster Recovery Efforts (SB663 and AB245)
- Leveraging Technology (AB1879)



BUDGET REQUEST (FY2026-2027)

| | |
|---|----------------|
| Total New Appropriation Request* | \$14.0M |
| Additional positions requested | 18.0** |
| Additional NCC requested | \$10.6M |

| Key Budget Requests | Amount (\$Millions) | One-Time/ Ongoing? | Positions |
|---|--------------------------------|-------------------------------|------------------|
| Aircraft Assessment Technology | \$0.7 | Ongoing | 0.0 |
| Roll Production and Roll Production Positions | \$6.1 | Ongoing | 20.0 |
| Data Science Position | \$0.2 | Ongoing | 1.0 |

* Priority budget and unmet needs requests

** Total additional positions requested (18.0) reflects a net total after the deletion of 3.0 vacant positions; Key Budget Requests total 21.0 positions prior to offset.



CHALLENGES & MITIGATION STRATEGIES

Staffing Attrition and Community Colleges Career Pathways

- Loss of expertise, knowledge transfer gaps, and limited new professionals pipeline

Increased Workload Due to Wildfires Disaster Recovery Effort

- New construction backlog, staffing and legislative challenges

Information Technology Infrastructure

- Aging technology, data capacity, and security needs
- Artificial Intelligence readiness