



Assessor-Recorder 2025-26 Proposed Budget

Sheri Thomas, Assessor-Recorder

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SANTA CRUZ COUNTY
ASSESSOR | RECORDER
2024 ANNUAL REPORT

SHERI THOMAS, ASSESSOR-RECORDER

Photo Credit: Cheryl Basinger, Appraiser II

Presentation Overview



Our Mission



Division and Services



Budget Overview



Fiscal & Staffing Details



Emerging Issues



Request



Our Mission

To fulfill the legally mandated functions of the Assessor-Recorder in an accurate, timely, and efficient manner.

Divisions & Services

ASSESSOR



Program Areas: Valuation & Administration

- Locating, identifying, and valuing all taxable property in Santa Cruz County.
- Directs the performance and coordination of all assessment activities, maintains contacts with legislators and state regulatory bodies, and participates in the rule making,

RECORDER



- Functions: recording real property records such as deeds, deeds of trust, reconveyances, notices of completion, financing documents, maps, state and federal tax liens, and mechanics liens.
- Maintains a perpetual record of real property transactions and vital statistics. Records are open for public inspection and staff provides assistance to the

Assessor-Recorder Summary of Proposed Budget

	2024-25 Adopted	2025-26 Proposed	Amount of Change	Percent Change
Revenues	\$3,088,827	\$2,848,948	\$-239,879	-2%
Expenses	\$6,349,557	\$6,224,366	\$-125,191	-8%
General Fund Contribution	\$3,260,730	\$3,375,418	\$114,688	4%
Funded Staffing	31.00	31.00	0.00	0%

Major Budget Changes from Adopted Revenues

	Amount	Title of change in revenue
	\$ 186,760	Recording Revenue

Major Budget Changes from Adopted Expenses

	Amount	Title of change in expenditure/expense
↓	\$ 335,607	Professional Services
↑	\$ 45,137	GSD services & charges
↑	\$ 196,416	Negotiated wage and salary increases

Emerging Issues

Proposition 19 Implementation: Proposition 19 continues to present a significant challenge for the Assessor's Office, requiring substantial staff time and resources. Its complexity and the high volume of cases have increased the department's workload for the foreseeable future.

Recording Fees: Recording fees have not changed since 2010, despite increases in salaries and departmental costs, resulting in a growing structural deficit. To address this, the County Recorders' Association of California is sponsoring legislation (AB 1430) to stabilize recording fees and sustain recorder services statewide.

Historical Records at Risk: The Assessor's Office maintains more than 100,000 real property files, many available only in paper format. In 2024, the estimated cost to digitize these records was \$375,700. Digitization would protect valuable historical documents from loss or damage, improve accessibility and efficiency, and support future expansion to a South County satellite office. No funding was available in the current budget for this effort.

Property Tax Software Modernization: The County's property tax system, Aumentum, was implemented in 2012 as the first of its kind in California. Since then, it has become outdated, and the vendor has shifted development to a new platform. As a result, the County can no longer access key updates, features or technical support, creating challenges in efficiency, accuracy, and compliance.

Assessor-Recorder

Approve the Proposed Budget for the Assessor-Recorder Department which includes:

- Revenues of \$2,848,948
- Expenses of \$6,224,366
- General Fund Contribution of \$3,375,418
- Staffing of 31.0 funded FTEs

