

11. Approve the Proposed 2025-26 Budget for the Assessor-Recorder including any supplemental materials, and take related actions, as outlined in the referenced budget documents, and as recommended by the County Executive Officer ()



## County of Santa Cruz Board of Supervisors

### Agenda Item Submittal

**From:** Assessor - Recorder

**Subject:** Proposed 2025-26 Budget for the Assessor-Recorder

**Meeting Date:** June 3, 2025

**Formal Title:** Approve the Proposed 2025-26 Budget for the Assessor-Recorder including any supplemental materials, and take related actions, as outlined in the referenced budget documents, and as recommended by the County Executive Officer

### Recommended Action

Approve the Proposed 2025-26 Budget for Assessor-Recorder, including any supplemental materials, as provided in the referenced budget documents:

- [Proposed Budget](#)
- [Continuing Agreements List](#)
- [Unified Fee Schedule](#)
- Presentation

### Executive Summary

The Proposed 2025-26 Budget for the Assessor-Recorder supports two divisions: The Assessor Division and the Recorder Division, with funded staffing of 31.0 funded full-time equivalent (FTE) positions.

### Discussion

The mission of the Assessor-Recorder is to fulfill the legally mandated functions of the Assessor-Recorder in an accurate, timely, and efficient manner. Department and division operational objectives are shown in the Proposed 2025-26 Budget document and the 2025-27 Operational Plan. Both are available online at: [www.SCCVision.us](http://www.SCCVision.us)

The Assessor-Recorder Proposed Budget includes negotiated salary and benefit increases as well as a change in facility charges to properly reflect the cost of facility services and utilities.

The budget reflects important service changes, including a \$186,760 decrease in recording revenue due to declining mortgage refinances from higher interest rates and a \$335,607 decrease in expenses due to completed projects for implementing the new recorder system and the scanning phase of the AB1466 project.

Staffing of 31.0 FTE positions is status quo for Fiscal Year (FY) 2025-26.

Budgeted funding will continue to support ongoing staff work, including property appraisals, calamity re-assessments, resolving assessment appeals, ongoing appraisal work related to Proposition 19, and maintaining a perpetual record of real property transactions and vital statistics.

In FY 2025-26, the department will continue processing Proposition 19 base year value transfers and inter-generational exclusions, with a focus on educating taxpayers about the law's benefits and requirements. DocuSign will be implemented as a secure, legally compliant electronic signature platform to improve efficiency and accessibility, and a Homeowner Alert Notification System will be launched to notify Santa Cruz County

property owners of recorded transactions that may affect their property. The Homeowner Alert Notification System is key to protecting property owners from real estate fraud.

**Financial Impact**

The Assessor-Recorder Proposed Budget includes \$6,224,366 in expenditures, offset by \$2,848,948 in revenues, a \$3,375,418 General Fund contribution, reflecting a total expenditure decrease of \$125,191, or 2.0%, from the FY 2024-25 Adopted Budget.

**Strategic Initiatives**

Operational Plan - Comprehensive Health & Safety, Operational Excellence

**Submitted By:**

Sheri Thomas, Assessor-Recorder

**Recommended By:**

Carlos J. Palacios, County Executive Officer

**Artificial Intelligence Acknowledgment:**

Artificial Intelligence (AI) did not significantly contribute to the development of this agenda item.



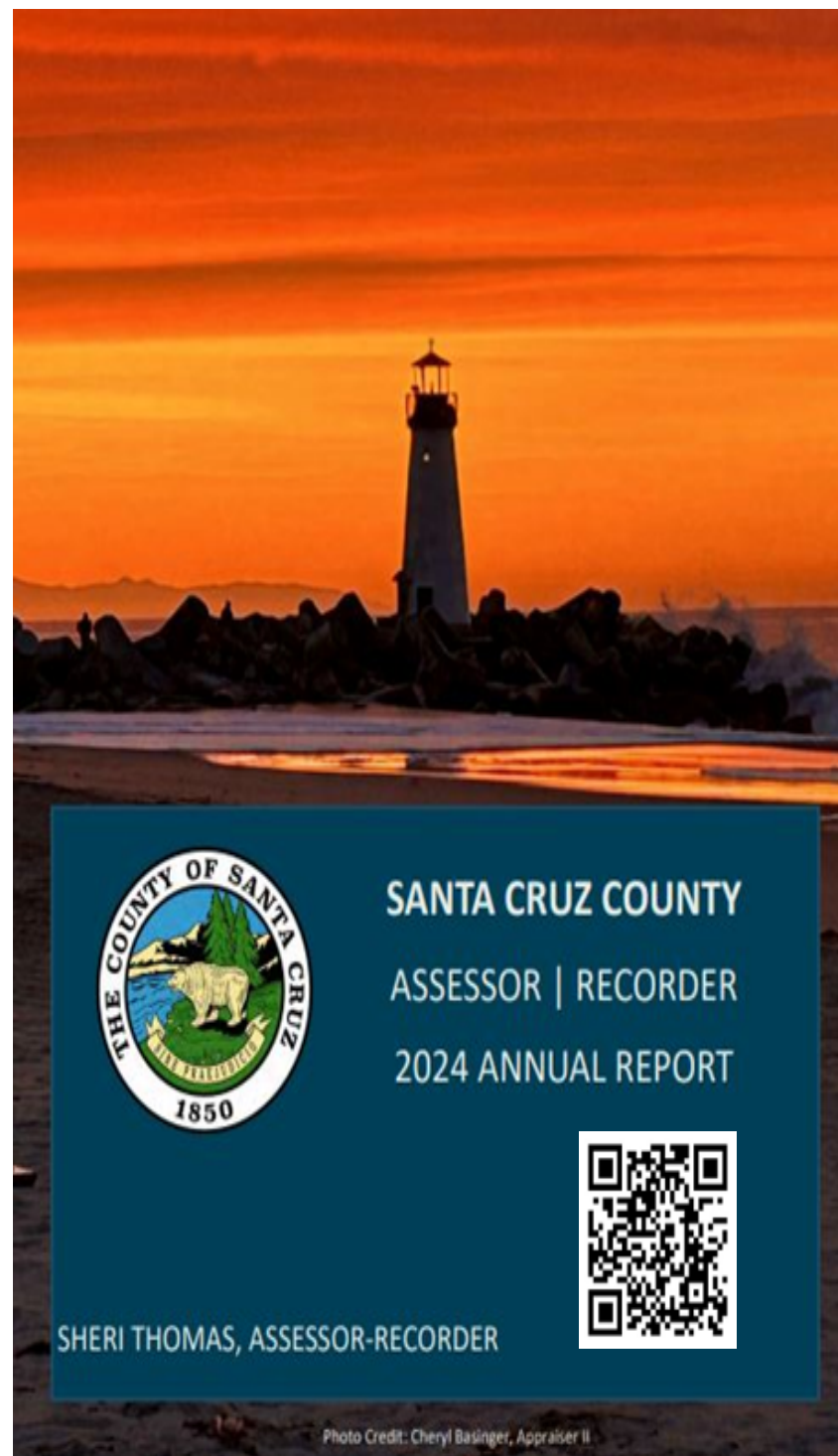
# Assessor-Recorder

## 2025-26

### Proposed Budget

Sheri Thomas, Assessor-Recorder

June 3, 2025



# Presentation Overview



Our Mission



Division and Services



Budget Overview



Fiscal & Staffing Details



Emerging Issues



Request



## **Our Mission**

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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
<b>Revenues</b>	\$3,088,827	\$2,848,948	<b>\$-239,879</b>	<b>-2%</b>
<b>Expenses</b>	\$6,349,557	\$6,224,366	<b>\$-125,191</b>	<b>-8%</b>
<b>General Fund Contribution</b>	\$3,260,730	\$3,375,418	\$114,688	4%
<b>Funded Staffing</b>	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

