



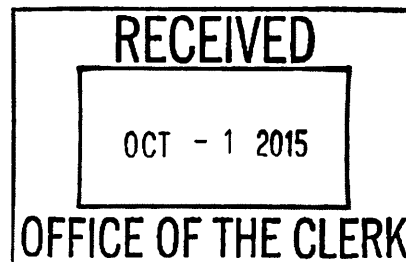
**Office of the Assessor
COUNTY OF MONO**

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**Barry Beck
Assessor**

September 29, 2015

Honorable Judge Stan Eller
Presiding Judge, Mono County Superior Court
100 Thompson Way
Post Office Box 1037
Mammoth Lakes, California 93546



Re: Assessor's response to the Mono County Grand Jury 2014-2015 Report, Case Number 05

Dear Judge Eller:

Please find below the Assessor's response to Mono County Grand Jury 2014-2015 Report, Case Number 05, and the various findings and recommendations.

Finding One:

The Assessor strongly disagrees with the finding that there "is a clear picture of dysfunction within the Assessor's Office." Admittedly there are personnel issues which predate the term of the current assessor, and some of these issues may have been magnified by events surrounding the 2014 election, but overall the Assessor's Office is running at an increased capacity as evidenced by the results of the 2015 roll close. These results will be discussed in more detail in response to Finding Two.

Finding Two:

The Assessor strongly disagrees that "...the current number of employees in the Assessor's Office is too small to support the workload in a timely and accurate manner" and that "...without expert and independent appraisers, the County, Town of Mammoth Lakes and all special districts will lose revenue in the assessment of large and difficult properties."

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COUNTY OF MONO

The culmination of the year's work for the Assessor's Office is the close or turnover of the assessment roll. The close of the 2015 assessment roll was completed 10 days prior to the deadline, and was, for the first time in memory, 100% complete.

In addition, the staff added 900+ mining claims to the assessment roll (the mining claims have not been assessed in the past, but are required to be assessed as they are not exempt), participated in e-file for our Business Property Statements (this is the 1st year we have used this system, and our participation rate was over 42%, which is an excellent first year percentage of participation), resolved 135 assessment appeals (including a large number that dated all the way back to 2007), processed 36 Calamity Claims for the victims of the Round Fire, and as of today, have little to no backlog of transfers, value reviews, new construction, new maps, or other assessment work pending.

The Assessor acknowledges that in the past there has been a culture of low productivity and inefficient work practices, but we have made great strides in creating a new culture of efficiency and productivity through such measures as instituting productivity standards for the appraisal staff and adopting improved workflows.

In regard to "expert and independent appraisers", the Assessor's Office currently maintains a contract with an independent appraisal firm that specializes in ski area appraisal, a consultant that specializes in geothermal valuation (for the appeals involving Ormat), and an attorney whose specialty is property tax matters (and as a statement to his expertise, recently prevailed over Chevron in an assessment matter for the Kern County Assessor's Office).

The County, Town of Mammoth Lakes, and the various special districts (including the school districts) are well represented in the appraisal of "...large and difficult properties" both through these outside experts, and from the knowledge and expertise of the current staff.

Finding Three:

There were "...allegations that current and past assessors illegally accessed other employee's computers". The only 'finding' that can be surmised from Finding Three is that there is no evidence to support the claim, and the Assessor agrees that the evidence is nonexistent. The current assessor has not accessed the computers of any current employees, or any past employees other than to preserve/access institutional memory/knowledge/information.

The Assessor acknowledges that past assessors may have accessed employee email on employee issued computers, but this practice has not been exercised by the current assessor.

Finding Four:

“Members of the Mono County Assessor’s Office were told that the report from the County investigation would be released to them but that has not been done.” The Assessor disagrees with this finding. The Assessor is not aware of any such promise made, and in fact the Assessor has not seen the report either, nor was it ever communicated to the Assessor that the report would be made available to the Assessor or the Assessor’s staff.

Recommendation One:

The Assessor endorses the recommendation that the Mono County Board of Supervisors more closely monitor morale of the Assessor’s staff. However, that decision lies with the Board of Supervisors as the Assessor has no authority to compel the Supervisors to follow this recommendation. Overall, the morale is much improved now that all employees are held to the same standards and expectations, and we would welcome increased interaction between the Mono County Supervisors and the Assessor’s Office staff.

The mediation process continues, and is already producing tangible results. The expectation is that as the process continues, those that have been slower to adapt to the changes that were made to increase our efficiency and productivity will continue to evolve and adapt into a cohesive, efficient, and productive staff.

Recommendation Two:

Recommendation Two (the portion thereof that relates directly to the Assessor) will not be implemented as it is not warranted or reasonable. The Assessor acknowledges the “...past history of problems...”, and has taken steps to ensure that these problems do not persist into the future. The mitigation steps include, but are not limited to the following: Mediation, facilitation, and executive coaching. The assessor is committed to provide quality leadership, improved productivity, consistent standards, and an emotionally and physically healthy work environment.

As to the “...timeliness and accuracy of the critical work of the Assessor’s Office...”, we are under the scrutiny of the California State Board of Equalization, who, incidentally, will be in the Mono County Assessor’s Office

for 4 weeks in September and October for a survey of our workload, accuracy, methods, procedures, staffing, and compliance of laws, statutes, mandates, and the Revenue and Taxation Code.

We are confident that the Board of Equalization report will verify the professionalism, compliance, and accuracy of our recently completed roll turnover, and of our work going forward. This survey is not in response to any particular event; every assessor's office in California is subject to a survey/audit every 5 years. 2015 is our regularly scheduled survey/audit year.

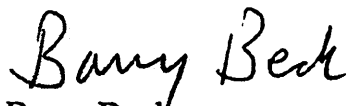
Recommendation Three:

The recommendation has not yet been implemented, but likely will be in the future. The Assessor has an Assistant Assessor position funded in the approved budget. The Assessor is waiting for Mono County to hire a Human Resources Director to help with the recruitment of the Assistant Assessor position. It seems likely that the Human Resources Director will be hired in the next 6 months, at which time the final decision can be made as to whether to proceed with the recruitment and hiring of an Assistant Assessor.

Recommendation Four:

Recommendation Four is beyond the scope of duty and authority of the Mono County Assessor. Therefore, the Assessor is not in a position to either implement or not implement the recommendation.

Respectfully submitted,



Barry Beck

Mono County Assessor