

**Office of the Assessor
Digital Cameras Used to Assess Property**

Annual Surveillance Report for July 1, 2022– June 30, 2023

1. Description of How the Technology Was Used

The Board of Supervisors approved the Assessor’s Surveillance Use Policy for “Digital Cameras Used to Assess Property” on November 20, 2018. The department has 27 Canon Power Shot ELPH19012 cameras and one iPad Pro to photograph real and personal property as reasonably necessary for assessment purposes. Staff have used the cameras for this purpose throughout the reporting period and did not capture information regarding members of the public other than any real or personal property assessed or owned and subject to assessment. Staff usage is tracked by sign-out sheet, and usage was restricted to appropriate staff and inventory status on the department’s low value asset inventory. Photographs of the interior and/or exterior of properties were captured to document physical characteristics of assessable property and saved to the Assessor’s document-management repository. Access to the document repository is restricted to Assessor’s Office staff and is password protected via the active directory. There was no access to the images by parties outside the Assessor’s Office.

2. Data Sharing with Outside Entities

Data sharing with outside entities is restricted to the provisions of Section 408 of the California Revenue and Taxation code and requests for data are reviewed by Assessor’s management by policy. There were no instances of photos shared with outside agencies, with the exception of photos used for assessment appeals purposes, when they, by law, become public. No photographs of property have been shared outside of the provisions of Section 408 or the Surveillance Use Policy as approved by the Board of Supervisors.

3. Community Complaints or Concerns

There have been no reported community complaints regarding the use of digital cameras for assessment purposes made to the Assessor. The Assessor’s Office maintains multi-modal customer service surveys as a means to encourage feedback as to any aspect of its operations or staff. In addition, property inspections with or without photos by staff require appointments and identification, so taxpayers are informed as to the identity of staff. Any complaints are required to be reported to management.

4. Audits and Policy Violations

The Assistant Assessor has been identified to ensure compliance with the Surveillance Use Policy, which is driven primarily by Section 408 of the California Revenue and Taxation

Code. Supervisors and managers are also responsible as they have review responsibilities associated with appeals presentations and public requests to review records.

Staff are trained as to the confidentiality of all Assessor's records, including the photos captured with digital cameras. Confidentiality of records is addressed in the Assessor's Policy and Procedures manual. No sanctions for non-compliance with the Surveillance Use Policy were necessary or imposed.

Photos captured for assessment purposes are maintained in the Assessor's records indefinitely and are not to be overwritten.

5. Effectiveness at Achieving Identified Purpose

Digital cameras were used appropriately to document physical characteristics of properties subject to property taxation, such as stage of construction as of the lien date and whether construction should be construed to have made buildings "substantially equivalent to new." Photographs were used effectively to document assessments and assist in the defense of those assessments at assessment appeals hearings. The Board-approved policy to maintain the confidentiality of Assessor's records, including adherence to provisions of Section 408 of the California Revenue and Taxation Code was observed and was effective in furtherance of productivity and confidentiality requirements.

The benefits of the photographs are critical to the performance of the Assessor's Office and far outweigh costs to capture them or any reasonable concerns regarding privacy, civil liberties, or civil rights. The photographs document property in the context of property taxation and, as such, serve as proof as to the proper implementation of assessments. This engenders trust in the property taxation system as it enables property owners, and internal and external auditors to verify that assessments have been made based on objective, and accurate characteristics data.

6. Public Records Act Requests

There have been no Public Records Act requests related to the photographs captured by staff's use of digital cameras for assessment purposes. The department has procedures for response to Public Records Act requests in its Policy and Procedure Manual.

7. Annual Costs

There have been no costs incurred in the reporting period for the digital cameras or iPad. They were acquired in prior periods and did not require any maintenance costs. There are no anticipated costs for digital cameras in the next reporting period.