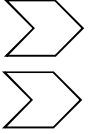


**ASSESSOR**  
Sue Horne, Assessor



Assessment & Valuation (10201) \$ 2,761,459

**Total** \$ 2,761,459





## Assessor Summary

	<u>14/15</u> <u>Actual</u>	<u>15/16</u> <u>Adopted</u>	<u>15/16</u> <u>Estimated</u>	<u>16/17</u> <u>Proposed</u>	<u>16/17</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	16,784	17,000	17,000	17,000	17,000	0.0%
Miscellaneous Revenues	40	-	236	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,278,556	2,585,667	2,527,404	2,744,459	2,744,459	6.1%
<b>Total Revenues</b>	<b>2,295,380</b>	<b>2,602,667</b>	<b>2,544,640</b>	<b>2,761,459</b>	<b>2,761,459</b>	<b>6%</b>
<b>Expenses</b>						
Salaries & Benefits	1,889,278	2,100,662	2,074,029	2,332,358	2,332,358	11.0%
Services & Supplies	132,274	166,509	169,641	114,579	114,579	-31.2%
Other Charges	111,615	135,833	101,307	117,838	117,838	-13.2%
Overhead Cost Allocation (A87)	162,213	199,663	199,663	196,684	196,684	-1.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,295,380</b>	<b>2,602,667</b>	<b>2,544,640</b>	<b>2,761,459</b>	<b>2,761,459</b>	<b>6%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>22.75</b>	<b>22.75</b>	<b>22.75</b>	<b>23.00</b>	<b>23.00</b>	
		June 30, 2016				June 30, 2017
		Projected	FY 16/17	FY 16/17	FY 16/17	Projected
		Fund Balance	Revenue	Expense	Net Change	Fund Balance
GENERAL FUND	Fund # 0101	*	2,761,459	2,761,459	-	*
			<b>2,761,459</b>	<b>2,761,459</b>	<b>-</b>	

\* See General Fund Balance and Reserves in Section 1 for the FY 2016-17 General Fund analysis.



# Assessment and Valuation

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## Mission Statement:

The citizens of Nevada County deserve fair and equal implementation of California property tax laws. Our goal is to ensure that taxpayers receive timely and accurate property assessments. The Assessor strives to keep Nevada County property owners aware of their rights and responsibilities while fostering a positive government to public relationship.

## Service Description:

The Assessor has the responsibility to locate and value all taxable property in Nevada County. We maintain public assessment data and a variety of other data; including parcel maps, tax area codes and boundary information relating to school, fire and special districts. Administrative duties include managing exemption programs for homeowners, veterans, churches and other qualified entities.

## Major Accomplishments in 2015-16:

- Processed 171 formal appeals, including commercial properties. Majority of cases concluded with stipulated agreements or withdrawals, saving time and labor cost.
- Appraisers processed 339 taxpayer-requested informal valuation reviews averting formal appeals from being filed by same taxpayers in most cases and avoiding further costs for taxpayers and county. Appraisers worked over 6,700 appraisal events. Transfer analysts processed over 8,000 deed transfer events.
- Implemented new e-Forms program providing on-line accessibility of 90 various Board of Equalization and Assessor forms providing convenience for Nevada County property owners when filing their property assessment information.

## Objectives & Performance Measures for 2016-17:

### Objective:

Accurately assess all taxable property located within Nevada County, as mandated by California constitutional law.

### Performance Measures:

- Assess over 58,000 secured roll units for a net secured roll value of more than \$16.5 billion.
- Assess over 6,000 unsecured roll units for a net unsecured roll value of close to \$325 million.

### Objective:

Continue to annually review properties affected by prior real estate market decline and value in an equitable manner according to fair market value standard.

### Performance Measures:

- Identify properties within the county on Proposition 8 status assigned temporary reduced assessments due to market conditions.
- Review and adjust values of affected properties until such time that the fair market value meets or exceeds the inflation adjusted base year value.

### Objective:

Monitor legislation pertaining to Nevada County's interests related to property taxation.

### Performance Measures:

- Monitor future property tax legislation proposed for implementation affecting our county, including potential split roll initiative.
- Lobby for best interests of our local citizens and county government at the California state level through active participation in the activities of the California Assessors' Association.

### Objective:

Continue to enhance the online delivery of information and services from the Assessor's Office to the public, including implementation of a new property tax software system.

### Performance Measures:

- Monitor Assessor's website content to ensure taxpayers are provided current property tax assessment information.
- Ensure office focus on modernization and public benefit. Scan and index 800,000 archived deed/documents.
- Commence implementation of new property tax system.

Service Budget Unit Code	- 10201
Office/Department	- Assessor
Major Service Area	- General Government/Finance



## Assessment and Valuation (10201)

	14/15 <u>Actual</u>	15/16 <u>Adopted</u>	15/16 <u>Estimated</u>	16/17 <u>Proposed</u>	16/17 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
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Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,295,380</b>	<b>2,602,667</b>	<b>2,544,640</b>	<b>2,761,459</b>	<b>2,761,459</b>	<b>6%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	
<b>Staffing:</b>	<b>22.75</b>	<b>22.75</b>	<b>22.75</b>	<b>23.00</b>	<b>23.00</b>	
<b>2016/17 Fund Analysis:</b>						
					Fund Balance Added (Used)	
GENERAL FUND	Fund # 0101	Revenues	Expenses			
		2,761,459	2,761,459		-	
		<b>2,761,459</b>	<b>2,761,459</b>		-	

### Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



