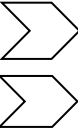


ASSESSOR
Sue Horne, Assessor



Assessment & Valuation (10201) \$ 2,602,667

Total \$ 2,602,667





Assessor Summary

	<u>13/14</u> <u>Actual</u>	<u>14/15</u> <u>Adopted</u>	<u>14/15</u> <u>Estimated</u>	<u>15/16</u> <u>Proposed</u>	<u>15/16</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	16,474	17,000	17,000	17,000	17,000	0.0%
Miscellaneous Revenues	91	-	98	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,244,516	2,443,997	2,325,318	2,585,667	2,585,667	5.8%
Total Revenues	2,261,080	2,460,997	2,342,416	2,602,667	2,602,667	6%
Expenses						
Salaries & Benefits	1,842,233	2,037,810	1,920,538	2,100,662	2,100,662	3.1%
Services & Supplies	131,574	152,242	150,524	166,509	166,509	9.4%
Other Charges	118,403	108,732	109,141	135,833	135,833	24.9%
Overhead Cost Allocation (A87)	168,870	162,213	162,213	199,663	199,663	23.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,261,080	2,460,997	2,342,416	2,602,667	2,602,667	6%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	22.50	22.75	22.75	22.75	22.75	

		June 30, 2015 Projected Fund Balance	FY 15/16 Revenue	FY 15/16 Expense	FY 15/16 Net Change	June 30, 2016 Projected Fund Balance
GENERAL FUND	Fund # 0101	*	2,602,667	2,602,667	-	*
		2,602,667		2,602,667	-	

* See General Fund Balance and Reserves in Section 1 for the FY 2015-16 General Fund analysis.



Assessment and Valuation

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 public has a right to know what we do and why we do it and we strive 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 2014-15:

- Processed over 150 formal appeals, including complex commercial properties. Many cases concluded with stipulated agreements or withdrawals, saving time and labor cost.
- Appraisers processed 350 taxpayer-requested informal valuation reviews averting formal appeals from being filed by same taxpayers in most cases and avoiding further bureaucracy and cost for taxpayers and county.
- Implemented new on-line filing capability of annual business property statements to provide convenience and cost-savings for Nevada County business owners.

Objectives & Performance Measures

For 2015-16:

Objective:

Accurately assess all taxable property located within Nevada County for each year's tax roll, as mandated by California constitutional law.

Performance Measures:

- Assess over 58,000 secured roll units for a net secured roll value of more than \$15.4 billion.

- Assess over 6,000 unsecured roll units for a net unsecured roll value of close to \$339 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:

Continue to actively pursue ongoing administrative funding sources and 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 and property tax assessment state grants.
- 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.
- Commence the implementation process of the new property tax software system.

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



Assessment and Valuation (10201)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
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Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	22.50	22.75	22.75	22.75	22.75	
2015/16 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
GENERAL FUND	Fund # 0101	2,602,667	2,602,667		-	
		2,602,667	2,602,667		-	

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



