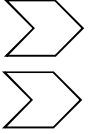


**ASSESSOR**  
Sue Horne, Assessor



Assessment & Valuation (10201) \$ 2,460,997

**Total** \$ 2,460,997





## Assessor Summary

|                                  | <u>12/13</u><br><u>Actual</u> | <u>13/14</u><br><u>Adopted</u> | <u>13/14</u><br><u>Estimated</u> | <u>14/15</u><br><u>Proposed</u> | <u>14/15</u><br><u>Adopted</u> | <u>% Change</u><br><u>From Prior</u><br><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             | 20,035                        | 17,300                         | 17,000                           | 17,000                          | 17,000                         | -1.7%  |
| Miscellaneous Revenues           | 321                           | -                              | 205                              | -                               | -                              | NA   |
| Other Financing Sources          | -                             | -                              | -                                | -                               | -                              | NA   |
| General Fund Transfers           | -                             | -                              | -                                | -                               | -                              | NA   |
| General Fund Allocation          | 2,265,934                     | 2,255,198                      | 2,246,285                        | 2,443,997                       | 2,443,997                      | 8.4%   |
| <b>Total Revenues</b>            | <b>2,286,290</b>              | <b>2,272,498</b>               | <b>2,263,490</b>                 | <b>2,460,997</b>                | <b>2,460,997</b>               | <b>8%</b>  |
| <b>Expenses</b>                  |                               |                                |                                  |                                 |                                |  |
| Salaries & Benefits              | 1,861,764                     | 1,831,038                      | 1,855,480                        | 2,037,810                       | 2,037,810                      | 11.3%  |
| Services & Supplies              | 231,589                       | 272,590                        | 239,140                          | 260,974                         | 260,974                        | -4.3%  |
| Other Charges                    | -                             | -                              | -                                | -                               | -                              | NA   |
| Overhead Cost Allocation (A87)   | 192,937                       | 168,870                        | 168,870                          | 162,213                         | 162,213                        | -3.9%  |
| Capital Assets                   | -                             | -                              | -                                | -                               | -                              | NA   |
| Other Financing Uses             | -                             | -                              | -                                | -                               | -                              | NA   |
| Interfund Activity               | -                             | -                              | -                                | -                               | -                              | NA   |
| Contingency                      | -                             | -                              | -                                | -                               | -                              | NA   |
| <b>Total Expenses</b>            | <b>2,286,290</b>              | <b>2,272,498</b>               | <b>2,263,490</b>                 | <b>2,460,997</b>                | <b>2,460,997</b>               | <b>8%</b>  |
| <b>Fund Balance Added (Used)</b> | <b>-</b>                      | <b>-</b>                       | <b>-</b>                         | <b>-</b>                        | <b>-</b>                       |  |
| <b>Staffing:</b>                 | <b>22.50</b>                  | <b>22.50</b>                   | <b>22.50</b>                     | <b>22.75</b>                    | <b>22.75</b>                   |  |
|                                  |                               | June 30, 2014                  |                                  |                                 |                                | June 30, 2015  |
|                                  |                               | Projected                      | FY 14/15                         | FY 14/15                        | FY 14/15                       | Projected  |
|                                  |                               | Fund Balance                   | Revenue                          | Expense                         | Net Change                     | Fund Balance   |
| General Fund                     | Fund # 0101                   | *                              | 2,460,997                        | 2,460,997                       | -                              | *  |
|                                  |                               |                                | <b>2,460,997</b>                 | <b>2,460,997</b>                | <b>-</b>                       |  |

\* See General Fund Balance and Reserves in Section 1 for the FY 2014-15 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 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 2013-14:

- Processed over 250 formal appeals, including complex commercial properties. Many cases concluded with stipulated agreements or withdrawals, saving time and labor cost.
- Appraisers processed 400 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 efficient appraisal workload tracking system utilizing an “action wall” of property records easily accessible to staff.

## Objectives & Performance Measures

### For 2014-15:

#### 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 \$14.8 billion.
- Assess over 6,000 unsecured roll units for a net unsecured roll value of more than \$340 million.

#### Objective:

Continue to annually review properties affected by 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)

|                                  | 12/13<br><u>Actual</u> | 13/14<br><u>Adopted</u> | 13/14<br><u>Estimated</u> | 14/15<br><u>Proposed</u> | 14/15<br><u>Adopted</u>      | % Change<br>From Prior<br><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             | 20,035                 | 17,300                  | 17,000                    | 17,000                   | 17,000                       | -1.7%                                    |
| Miscellaneous Revenues           | 321                    | -                       | 205                       | -                        | -                            | NA                                       |
| Other Financing Sources          | -                      | -                       | -                         | -                        | -                            | NA                                       |
| General Fund Transfers           | -                      | -                       | -                         | -                        | -                            | NA                                       |
| General Fund Allocation          | 2,265,934              | 2,255,198               | 2,246,285                 | 2,443,997                | 2,443,997                    | 8.4%                                     |
| <b>Total Revenues</b>            | <b>2,286,290</b>       | <b>2,272,498</b>        | <b>2,263,490</b>          | <b>2,460,997</b>         | <b>2,460,997</b>             | <b>8%</b>                                |
| <b>Expenses</b>                  |                        |                         |                           |                          |                              |  |
| Salaries & Benefits              | 1,861,764              | 1,831,038               | 1,855,480                 | 2,037,810                | 2,037,810                    | 11.3%                                    |
| Services & Supplies              | 231,589                | 272,590                 | 239,140                   | 260,974                  | 260,974                      | -4.3%                                    |
| Other Charges                    | -                      | -                       | -                         | -                        | -                            | NA                                       |
| Overhead Cost Allocation (A87)   | 192,937                | 168,870                 | 168,870                   | 162,213                  | 162,213                      | -3.9%                                    |
| Capital Assets                   | -                      | -                       | -                         | -                        | -                            | NA                                       |
| Other Financing Uses             | -                      | -                       | -                         | -                        | -                            | NA                                       |
| Interfund Activity               | -                      | -                       | -                         | -                        | -                            | NA                                       |
| Contingency                      | -                      | -                       | -                         | -                        | -                            | NA                                       |
| <b>Total Expenses</b>            | <b>2,286,290</b>       | <b>2,272,498</b>        | <b>2,263,490</b>          | <b>2,460,997</b>         | <b>2,460,997</b>             | <b>8%</b>                                |
| <b>Fund Balance Added (Used)</b> | -                      | -                       | -                         | -                        | -                            |  |
| <b>Staffing:</b>                 | <b>22.50</b>           | <b>22.50</b>            | <b>22.50</b>              | <b>22.75</b>             | <b>22.75</b>                 |  |
| <b>2014/15 Fund Analysis:</b>    |                        |                         |                           |                          |                              |  |
|                                  |                        |                         |                           |                          | Fund Balance<br>Added (Used) |  |
| General Fund                     | Fund # 0101            | Revenues<br>2,460,997   | Expenses<br>2,460,997     |                          | -                            |  |
|                                  |                        | <b>2,460,997</b>        | <b>2,460,997</b>          |                          | -                            |  |

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



