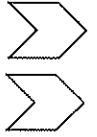


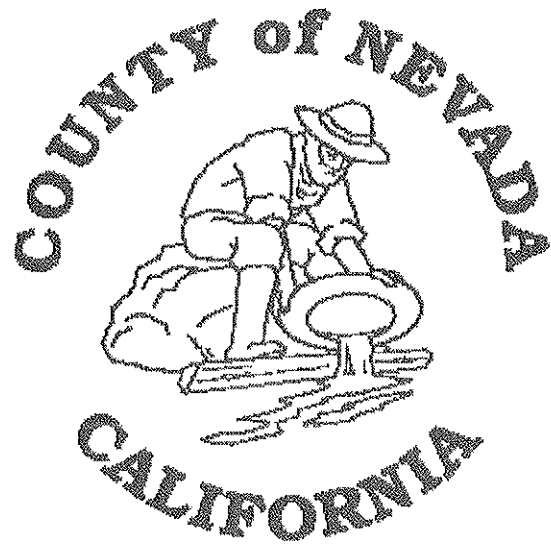
ASSESSOR
Sue Horne, Assessor



Assessment & Valuation (10201) \$ 2,272,498

Total \$ 2,272,498





Assessor Summary

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</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	24,165	18,750	20,902	17,300	17,300	-7.7%
Miscellaneous Revenues	283	-	411	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,264,380	2,392,300	2,304,234	2,255,198	2,255,198	-5.7%
Total Revenues	2,288,828	2,411,050	2,325,547	2,272,498	2,272,498	-6%
Expenses						
Salaries & Benefits	1,797,872	1,916,641	1,865,196	1,831,038	1,831,038	-4.5%
Services & Supplies	236,739	301,494	267,436	272,590	272,590	-9.6%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	254,217	192,915	192,915	168,870	168,870	-12.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,288,828	2,411,050	2,325,547	2,272,498	2,272,498	-6%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	22.50	22.50	22.50	22.50	22.50	

		June 30, 2013 Projected Fund Balance	FY 13/14 Revenue	FY 13/14 Expense	FY 13/14 Net Change	June 30, 2014 Projected Fund Balance
General Fund	Fund # 0101	*	2,272,498	2,272,498	-	*
		2,272,498		2,272,498	-	

* See General Fund Balance and Reserves in Section 1 for the FY 2013-14 General Fund analysis.



Assessment & 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 2012-13:

- Processed 221 formal appeals, including complex commercial properties. Many cases concluded with stipulated agreements or withdrawals, saving time and labor cost.
- Revised Prop 8 review process to enable taxpayers to request assessment reviews year-round. Appraisers processed 850 individual taxpayer reviews since July 1.
- Continued collaboration with Auditor, Tax Collector and IS resulted in major purchase of new property tax system.
- Improved annual valuation process of 2,100 vessels resulting in significant reduction of process time from 30 days to 4 days.

Objectives & Performance Measures for 2013-14:

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 \$14.6 billion.

- Assess over 6,000 unsecured roll units for a net unsecured roll value of more than \$348 million.
- Maintain the most cost efficient office possible, while providing excellent customer service.

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 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.
- 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 & Valuation (10201)

	<u>11/12 Actual</u>	<u>12/13 Adopted</u>	<u>12/13 Estimated</u>	<u>13/14 Proposed</u>	<u>13/14 Adopted</u>	<u>% Change From Prior Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
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Total Expenses	2,288,828	2,411,050	2,325,547	2,272,498	2,272,498	-6%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	22.50	22.50	22.50	22.50	22.50	

2013/14 Fund Analysis:		Fund Balance		
		Revenues	Expenses	Added (Used)
General Fund	Fund # 0101	2,272,498	2,272,498	-
		2,272,498	2,272,498	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



