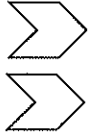


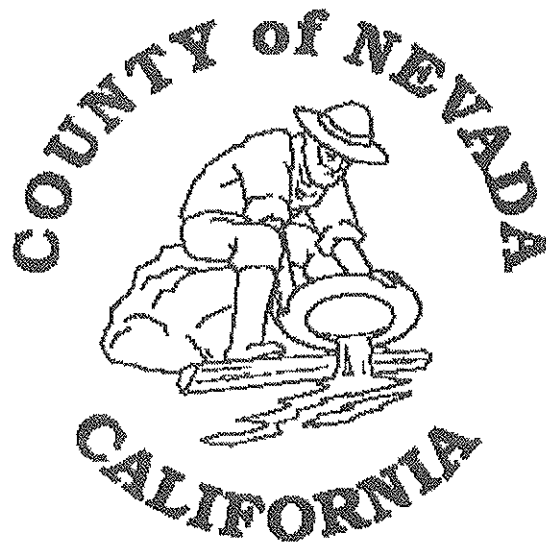
**ASSESSOR**  
Sue Horne, Assessor



Assessment & Valuation (10201) \$ 2,411,050

**Total** \$ 2,411,050





## Assessor Summary

	<u>10/11</u> <u>Actual</u>	<u>11/12</u> <u>Adopted</u>	<u>11/12</u> <u>Estimated</u>	<u>12/13</u> <u>Proposed</u>	<u>12/13</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	21,898	17,075	18,654	18,750	18,750	9.8%
Miscellaneous Revenues	1,259	-	496	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,257,338	2,544,033	2,240,372	2,392,300	2,392,300	-6.0%
<b>Total Revenues</b>	<b>2,280,495</b>	<b>2,561,108</b>	<b>2,259,522</b>	<b>2,411,050</b>	<b>2,411,050</b>	<b>-6%</b>
<b>Expenses</b>						
Salaries & Benefits	1,819,826	2,000,996	1,757,830	1,916,641	1,916,641	-4.2%
Services & Supplies	203,169	305,895	247,475	301,494	301,494	-1.4%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	257,500	254,217	254,217	192,915	192,915	-24.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,280,495</b>	<b>2,561,108</b>	<b>2,259,522</b>	<b>2,411,050</b>	<b>2,411,050</b>	<b>-6%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</b>	
		June 30, 2012				June 30, 2013
		Projected	FY 12/13	FY 12/13	FY 12/13	Projected
		Fund Balance	Revenue	Expense	Net Change	Fund Balance
General Fund	Fund # 0101	*	2,411,050	2,411,050	-	*
			<b>2,411,050</b>	<b>2,411,050</b>	<b>-</b>	

\* See General Fund Balance and Reserves in Section 1 for the FY 2012-13 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. We believe the public has a right to know what we do and why we do it. 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 2011-12:

- Processed 200 formal appeals, including complex commercial properties. Many cases concluded with stipulated agreements or withdrawals, saving time and labor cost.
- Aggressive public outreach to inform taxpayers of their right to Prop 8 reviews resulted in approximately 1,000 individual decline in value review requests.
- Collaborated with Auditor, Tax Collector and IS to develop business requirements document for offices. Request for Proposals issued in pursuit of securing new property tax system.
- Successfully relocated to newly renovated office on 2<sup>nd</sup> floor of Rood Government Center.

## Objectives & Performance Measures for 2012-13:

### 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 secured roll value of more than \$14.8 billion.

- Assess over 6,200 unsecured roll units for a total unsecured roll value of more than \$370 million.
- Maintain the most cost efficient office possible, while providing excellent customer service.

### Objective:

Continue to ensure properties affected by sustained decline in the real estate market are reviewed and valued in a fair and equitable manner.

### Performance Measures:

- Identify properties within the county that qualify for revaluation 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.
- Continue to pursue the implementation of a new property tax software system.

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



## Assessment and Valuation (10201)

	<u>10/11</u> <u>Actual</u>	<u>11/12</u> <u>Adopted</u>	<u>11/12</u> <u>Estimated</u>	<u>12/13</u> <u>Proposed</u>	<u>12/13</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
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Licenses, Permits & Franchises	-	-	-	-	-	NA
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<b>Total Expenses</b>	<b>2,280,495</b>	<b>2,561,108</b>	<b>2,259,522</b>	<b>2,411,050</b>	<b>2,411,050</b>	<b>-6%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</b>	
<b>2012/13 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
General Fund	Fund # 0101	2,411,050	2,411,050		-	
		<b>2,411,050</b>	<b>2,411,050</b>		<b>-</b>	

### Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



