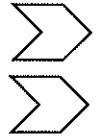


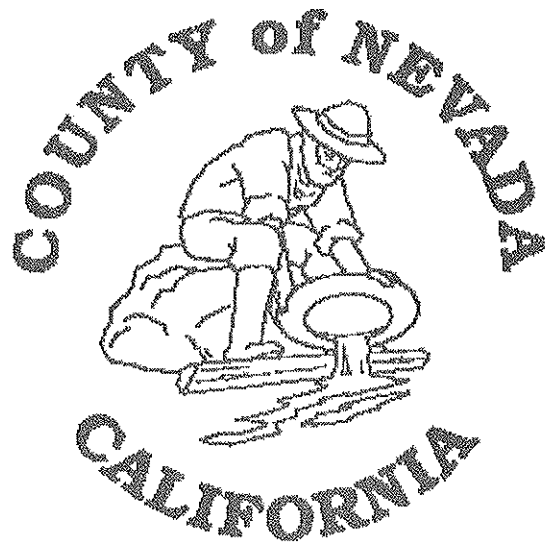
ASSESSOR
Sue Horne, Assessor



Assessment & Valuation (10201) \$ 2,561,108

Total \$ 2,561,108





Assessor Summary

	<u>09/10</u> <u>Actual</u>	<u>10/11</u> <u>Adopted</u>	<u>10/11</u> <u>Estimated</u>	<u>11/12</u> <u>Proposed</u>	<u>11/12</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	26,430	21,450	19,517	17,075	17,075	-20.4%
Miscellaneous Revenues	31	-	1,868	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,461,559	2,509,888	2,255,366	2,544,033	2,544,033	1.4%
Total Revenues	2,488,020	2,531,338	2,276,751	2,561,108	2,561,108	1%
Expenses						
Salaries & Benefits	2,008,788	2,052,995	1,802,690	2,000,996	2,000,996	-2.5%
Services & Supplies	235,609	220,843	216,561	305,895	305,895	38.5%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	243,623	257,500	257,500	254,217	254,217	-1.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,488,020	2,531,338	2,276,751	2,561,108	2,561,108	1%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	24.50	24.50	22.50	22.50	22.50	

		June 30, 2011 Projected Fund Balance	FY 11/12 Revenue	FY 11/12 Expense	FY 11/12 Net Change	June 30, 2012 Projected Fund Balance
General Fund	Fund # 0101	*	2,561,108	2,561,108	-	*
		2,561,108		2,561,108	-	

* See General Fund Balance and Reserves in Section 1 for the FY 2011-12 General Fund analysis.



Assessment and Valuation

Mission Statement:

The citizens of Nevada County deserve fair and equal implementation of California property tax laws. It is our desire to ensure that our taxpayers receive timely and accurate assessments of their property as it relates to this effort. We believe the public has a right to know what we do and why we do it. We will 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's office has the responsibility to locate and value all taxable property in the County of Nevada. We also maintain public assessment data, and a variety of other information including parcel maps, tax area codes, and boundary information relating to our school districts, fire districts, and special districts. Administrative duties include managing exemption programs for homeowners, veterans, schools, churches and other qualified entities.

Major Accomplishments in 2010-11:

- Our staffing level has seen a significant reduction. Staff is managing workload which has not decreased, but is shifted with the decline in market values.
- Completed scanning of Assessor maps by the use of volunteer labor at no cost to the County.
- Reduced 17,000 properties via Prop 8 reviews and mass indexing to reflect current market values.
- Successful transition with a 40% turnover in staff, including all new management staff.

Objectives & Performance Measures for 2011-12:

Objective:

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

Performance Measures:

- Assess over 58,000 secured roll units for a total secured roll value of more than \$15.2 billion.

- Assess over 6,200 unsecured roll units for a total unsecured roll value of more than \$383 million.
- Maintain the most cost efficient office possible, while providing excellent customer service.

Objective:

Continue to ensure that all properties affected by the current 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.
- 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 the implementation of a new property tax software system.

Performance Measures:

- Continued updating the Assessor's website regarding current property assessment issues.
- Deliver current economic trending information in a useable and understandable format.
- Ensure a 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)

	09/10 <u>Actual</u>	10/11 <u>Adopted</u>	10/11 <u>Estimated</u>	11/12 <u>Proposed</u>	11/12 <u>Adopted</u>	% Change From Prior <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	26,430	21,450	19,517	17,075	17,075	-20.4%
Miscellaneous Revenues	31	-	1,868	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,461,559	2,509,888	2,255,366	2,544,033	2,544,033	1.4%
Total Revenues	2,488,020	2,531,338	2,276,751	2,561,108	2,561,108	1%
Expenses						
Salaries & Benefits	2,008,788	2,052,995	1,802,690	2,000,996	2,000,996	-2.5%
Services & Supplies	235,609	220,843	216,561	305,895	305,895	38.5%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	243,623	257,500	257,500	254,217	254,217	-1.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,488,020	2,531,338	2,276,751	2,561,108	2,561,108	1%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	24.50	24.50	22.50	22.50	22.50	
2011/12 Fund Analysis:						
		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance Added (Used)</u>		
General Fund	Fund # 0101	2,561,108	2,561,108	-		
		<u>2,561,108</u>	<u>2,561,108</u>	<u>-</u>		

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



