

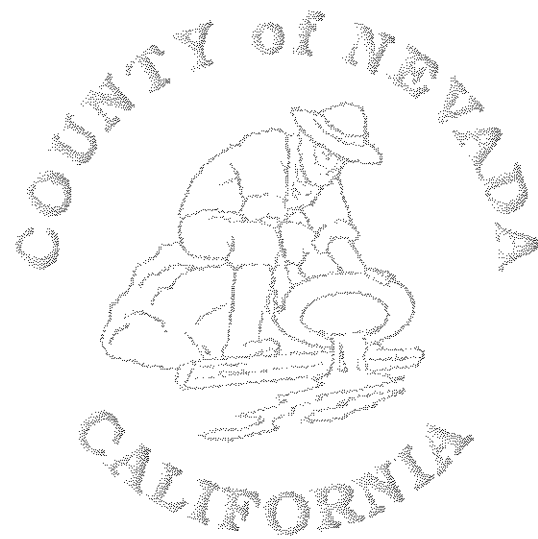
**ASSESSOR**  
James Dal Bon, Assessor



Assessment & Valuation (10201) \$ 2,531,338

**Total** \$ 2,531,338





## Assessment & Valuation Summary

	<u>08/09</u> <u>Actual</u>	<u>09/10</u> <u>Adopted</u>	<u>09/10</u> <u>Estimated</u>	<u>10/11</u> <u>Proposed</u>	<u>10/11</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	106	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	16,437	22,300	17,633	21,450	21,450	-3.8%
Miscellaneous Revenues	14,465	-	35	-	-	NA
Other Financing Sources	4,433	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,599,690	2,539,436	2,435,187	2,509,888	2,509,888	-1.2%
<b>Total Revenues</b>	<b>2,635,131</b>	<b>2,561,736</b>	<b>2,452,855</b>	<b>2,531,338</b>	<b>2,531,338</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	2,169,578	2,106,559	2,003,528	2,052,995	2,052,995	-2.5%
Services & Supplies	226,894	211,551	205,701	220,843	220,843	4.4%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	234,226	243,626	243,626	257,500	257,500	5.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	4,433	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,635,131</b>	<b>2,561,736</b>	<b>2,452,855</b>	<b>2,531,338</b>	<b>2,531,338</b>	<b>-1%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>26.50</b>	<b>24.50</b>	<b>24.50</b>	<b>24.50</b>	<b>24.50</b>	

	June 30, 2010 Projected Fund Balance	FY 10/11 Revenue	FY 10/11 Expense	FY 10/11 Net Change	June 30, 2011 Projected Fund Balance
General Fund	Fund #0101	*	2,531,338	2,531,338	-
			<b>2,531,338</b>	<b>2,531,338</b>	<b>-</b>

\* See General Fund Balance and Reserves in Section 1 for the FY 2010-11 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 2009-10:

- Absorbed an 18% reduction in staff while confronting a changed workload. The reduction in the traditional transfer and new construction assessment workload has been more than offset by increase in labor-intensive mandated reassessments of value.
- On going addressing of backlog of automating assessor maps by the use of volunteer labor at no cost to the County.

## Objectives & Performance Measures for 2010-11:

### Objective:

Accurately assess all taxable property located within Nevada County for each year's tax role 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 \$16.1 billion.
- Assess over 6,200 unsecured roll units for a total unsecured roll value of more than \$281 million.

- Maintain the most cost efficient office possible while providing the excellent customer service our public deserves.

### Objective:

Continue to ensure that all properties affected by the continued 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 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 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 Assessor's Association.
- Remain actively involved with the implementation of our statewide property tax system.

### Objective:

Continue to enhance the online delivery of products and services from the Assessor's Office to the public.

### 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.

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



## Assessment and Valuation (10201)

	<u>08/09</u> <u>Actual</u>	<u>09/10</u> <u>Adopted</u>	<u>09/10</u> <u>Estimated</u>	<u>10/11</u> <u>Proposed</u>	<u>10/11</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	106	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	16,437	22,300	17,633	21,450	21,450	-3.8%
Miscellaneous Revenues	14,465	-	35	-	-	NA
Other Financing Sources	4,433	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,599,690	2,539,436	2,435,187	2,509,888	2,509,888	-1.2%
<b>Total Revenues</b>	<b>2,635,131</b>	<b>2,561,736</b>	<b>2,452,855</b>	<b>2,531,338</b>	<b>2,531,338</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	2,169,578	2,106,559	2,003,528	2,052,995	2,052,995	-2.5%
Services & Supplies	226,894	211,551	205,701	220,843	220,843	4.4%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	234,226	243,626	243,626	257,500	257,500	5.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	4,433	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,635,131</b>	<b>2,561,736</b>	<b>2,452,855</b>	<b>2,531,338</b>	<b>2,531,338</b>	<b>-1%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>26.50</b>	<b>24.50</b>	<b>24.50</b>	<b>24.50</b>	<b>24.50</b>	
<b>2010/11 Fund Analysis:</b>						
					Fund Balance Added (Used)	
General Fund	Fund # 0101	2,531,338	2,531,338		-	
		<b>2,531,338</b>	<b>2,531,338</b>		-	

### Comments/Analysis of Differences:

Salaries and benefits reflect the reduction of 4 FTE's in FY 2008-09 and an additional 2.0 FTE's in FY 2009-10. Increases seen in services and supplies reflects the increased programmer time needed for the aging tax system.

### Public Hearing Comments:

Adopted as proposed.



