

**ASSESSOR**  
Dale Flippin, Assessor



Assessment & Valuation (10201) \$ 2,561,736

**Total** \$ 2,561,736





## Assessment & Valuation Summary

	<u>07/08</u> <u>Actual</u>	<u>08/09</u> <u>Adopted</u>	<u>08/09</u> <u>Estimated</u>	<u>09/10</u> <u>Proposed</u>	<u>09/10</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<i>Revenues</i>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	431	-	59	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	20,287	26,200	35,348	22,300	22,300	-14.9%
Miscellaneous Revenues	9,349	-	402	-	-	NA
Other Financing Sources	6,000	4,124	4,124	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,657,990	2,802,652	2,603,904	2,539,436	2,539,436	-9.4%
<b>Total Revenues</b>	<b>2,694,057</b>	<b>2,832,976</b>	<b>2,643,837</b>	<b>2,561,736</b>	<b>2,561,736</b>	<b>-10%</b>
<i>Expenses</i>						
Salaries & Benefits	2,252,457	2,345,588	2,157,985	2,106,559	2,106,559	-10.2%
Services & Supplies	217,824	253,162	251,626	211,551	211,551	-16.4%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	217,776	234,226	234,226	243,626	243,626	4.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	6,000	4,124	4,124	-	-	-100.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,694,057</b>	<b>2,837,100</b>	<b>2,647,961</b>	<b>2,561,736</b>	<b>2,561,736</b>	<b>-10%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>(4,124)</b>	<b>(4,124)</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>30.50</b>	<b>30.50</b>	<b>26.50</b>	<b>24.50</b>	<b>24.50</b>	

		June 30, 2009 Projected Fund Balance	FY 09/10 Revenue	FY 09/10 Expense	FY 09/10 Net Change	June 30, 2010 Projected Fund Balance
General Fund	Fund #0101	*	2,561,736	2,561,736	-	*
		<b>2,561,736</b>		<b>2,561,736</b>	-	

\* See General Fund Balance and Reserves in Section I for the FY 2009-10 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. 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 2008-09:

- Identified and re-valued approximately 4,700 properties within the County, in which taxable value exceeded fair market value.
- Generated online assessor's parcel maps available to the public.

## Objectives & Performance Measures for 2009-10:

### Objective:

Accurately assess all taxable property located within the boundaries of Nevada County for each year's tax role as mandated in California State Constitutional law.

### Performance Measures:

- Assess over 57,000 secured roll units for a total secured roll value of more than 16 billion.
- Assess over 6,000 unsecured roll units for a total unsecured roll value of more than \$275 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 slowing real estate market, are reviewed and valued in a fair and equitable manner.

### Performance Measures:

- Identify properties within the County that qualify for possible reduction due to market conditions.
- Review affected properties until such time that the fair market value meets or exceeds the inflation adjusted taxable 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.
- 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:

- Update 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>07/08</u> <u>Actual</u>	<u>08/09</u> <u>Adopted</u>	<u>08/09</u> <u>Estimated</u>	<u>09/10</u> <u>Proposed</u>	<u>09/10</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
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<b>2009/10 Fund Analysis:</b>						
					Fund Balance Added (Used)	
General Fund	Fund # 0101	Revenues 2,561,736	Expenses 2,561,736		-	
		<b>2,561,736</b>	<b>2,561,736</b>		-	

### Comments/Analysis of Differences:

Salaries and benefits reflect the reduction of 5 FTE's for FY 2008-09. Revenues reflect a decrease in special revenue fund transfers for the property tax administration grant.

### Public Hearing Comments:

Adopted as proposed.



