

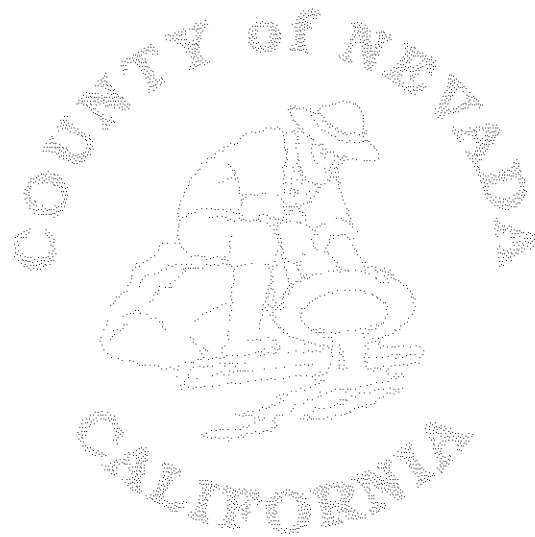
**ASSESSOR**  
Dale Flippin, Assessor



Assessment & Valuation (10201) \$ 2,837,100

**Total** \$ 2,837,100





## Assessment & Valuation Summary

	<u>06/07</u> <u>Actual</u>	<u>07/08</u> <u>Adopted</u>	<u>07/08</u> <u>Estimated</u>	<u>08/09</u> <u>Proposed</u>	<u>08/09</u> <u>Adopted</u>	% Change From Prior <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	383	300	228	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	37,487	27,000	28,534	26,200	26,200	-3.0%
Miscellaneous Revenues	63	-	3,000	-	-	NA
Other Financing Sources	-	6,000	6,000	4,124	4,124	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,518,759	2,547,671	2,720,924	2,802,652	2,802,652	10.0%
<b>Total Revenues</b>	<b>2,556,692</b>	<b>2,580,971</b>	<b>2,758,686</b>	<b>2,832,976</b>	<b>2,832,976</b>	<b>10%</b>
<b>Expenses</b>						
Salaries & Benefits	2,021,467	2,091,624	2,273,580	2,345,588	2,345,588	12.1%
Services & Supplies	260,196	261,795	261,330	253,162	253,162	-3.3%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	254,679	227,252	217,776	234,226	234,226	3.1%
Capital Assets	20,350	-	-	-	-	NA
Other Financing Uses	-	6,000	6,000	4,124	4,124	-31.3%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>2,556,692</b>	<b>2,586,671</b>	<b>2,758,686</b>	<b>2,837,100</b>	<b>2,837,100</b>	<b>10%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>(5,700)</b>	<b>-</b>	<b>(4,124)</b>	<b>(4,124)</b>	
<b>Staffing:</b>	<b>30.50</b>	<b>30.50</b>	<b>30.50</b>	<b>30.50</b>	<b>30.50</b>	

		June 30, 2008 Projected Fund Balance	FY 08/09 Revenue	FY 08/09 Expense	FY 08/09 Net Change	June 30, 2009 Projected Fund Balance
General Fund	Fund #0101	*	2,832,976	2,832,976	-	*
Property Tax Admin Grant	Fund #1140	4,124	-	4,124	(4,124)	-
			<b>2,832,976</b>	<b>2,837,100</b>	<b>(4,124)</b>	

\* See General Fund Balance and Reserves in Section 1 for the FY 2008-09 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 2007-08:

- Streamlined mapping processes to reduce the issuance time of new parcel numbers.
- Revised and updated web based information to allow greater access to forms, frequently asked questions, and other property assessment issues.
- Effectively monitored State regulations affecting our Property tax system.

## Objectives & Performance Measures for 2008-09:

### Objective:

Accurately assess all taxable property located within the boundaries of Nevada County, as mandated in the California State Constitution.

### Performance Measures:

- Assess over 56,000 secured roll units for a total secured roll value of more than 12 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:

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 in which the taxable value exceeds fair market value.
- Value the identified properties at fair market value for the 2008-2009 fiscal year.
- Continue to review affected properties until such time that the fair market value meets or exceeds the inflation adjusted taxable value.

### Objective:

To actively pursue continued 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:

To analyze one primary business process, which will be redesigned for efficiency, and integrated with existing Assessor and County services.

### Performance Measures:

- Identify the most pressing and reasonable need for service, and modernization within the office.
- Re-engineer the process, to streamline workflow, eliminate wasted effort, and incorporate new technologies.
- 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>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
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Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	37,487	27,000	28,534	26,200	26,200	-3.0%
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<b>Total Expenses</b>	<b>2,556,692</b>	<b>2,586,671</b>	<b>2,758,686</b>	<b>2,837,100</b>	<b>2,837,100</b>	<b>10%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>(5,700)</b>	<b>-</b>	<b>(4,124)</b>	<b>(4,124)</b>	
<b>Staffing:</b>	<b>30.50</b>	<b>30.50</b>	<b>30.50</b>	<b>30.50</b>	<b>30.50</b>	
<b>2008-09 Fund Analysis:</b>						
		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u>		
				<u>Added (Used)</u>		
General Fund	Fund #0101	2,832,976	2,832,976	-		
Property Tax Admin Grant	Fund #1140	-	4,124	(4,124)		
		<b>2,832,976</b>	<b>2,837,100</b>	<b>(4,124)</b>		

### Comments/Analysis of Differences:

Other financing uses reflects the use of the Property Tax Admin Grant for mapping costs in 07-08 and programmer time in 08-09.

### Public Hearing Comments:

Adopted as proposed.



