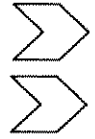


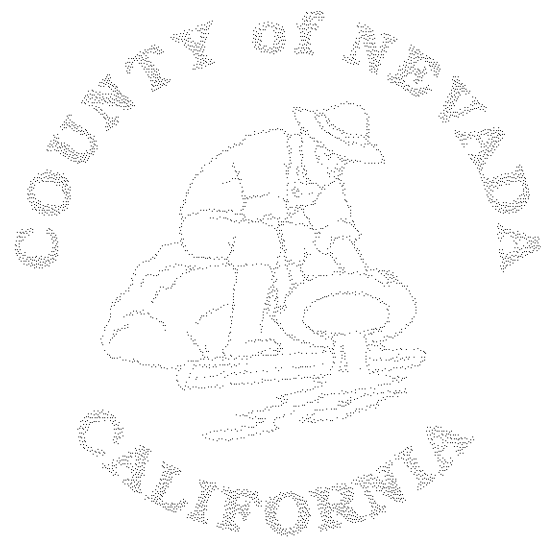
ASSESSOR
Dale Flippin, Assessor



Assessment & Valuation (10201) \$ 2,586,671

Total \$ 2,586,671





Assessment & Valuation Summary

	<u>05/06</u> <u>Actual</u>	<u>06/07</u> <u>Adopted</u>	<u>06/07</u> <u>Estimated</u>	<u>07/08</u> <u>Proposed</u>	<u>07/08</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	331	-	300	300	300	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	30,769	25,000	27,987	27,000	27,000	8.0%
Miscellaneous Revenues	10,303	-	327	-	-	NA
Other Financing Sources	-	-	-	6,000	6,000	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,371,211	2,540,178	2,523,651	2,547,671	2,547,671	0.3%
Total Revenues	2,412,614	2,565,178	2,552,265	2,580,971	2,580,971	1%
Expenses						
Salaries & Benefits	1,917,942	2,029,308	2,028,538	2,091,624	2,091,624	3.1%
Services & Supplies	281,734	261,212	248,964	261,795	261,795	0.2%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	212,938	254,124	254,124	227,252	227,252	-10.6%
Capital Assets	-	20,000	20,339	-	-	-100.0%
Other Financing Uses	-	534	-	6,000	6,000	1023.6%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,412,614	2,565,178	2,551,965	2,586,671	2,586,671	1%
Fund Balance Added (Used)	-	-	300	(5,700)	(5,700)	
Staffing:	31.50	30.50	30.50	30.50	30.50	

		June 30, 2007	FY 07/08	FY 07/08	FY 07/08	June 30, 2008
		Projected	Revenue	Expense	Net Change	Projected
		Fund Balance				Fund Balance
General Fund	Fund #0101	*	2,580,671	2,580,671	-	*
Property Tax Admin Grant	Fund #1140	10,249	300	6,000	(5,700)	4,549
			2,580,971	2,586,671	(5,700)	

* See General Fund Balance and Reserves in Section I for the FY 2007-08 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 2006-07:

- Implemented additional ability for the public to submit Assessor's forms online for the purpose of greater convenience to our customers, by using currently available technology and resources.
- Added the availability of online parcel maps for the public and internal departments.
- Effectively monitored State regulations affecting our Property tax system.

Objectives & Performance Measures for 2007-08:

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 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.

Objective:

Develop and implement a process that provides for ongoing public education and awareness of key property tax issues.

Performance Measures:

- Identify three key elements of our operation, identified by the public that are in the most need of public awareness and education.
- Develop and implement action measures to ensure those key elements are communicated effectively and timely on an ongoing basis.

Objective:

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 the best interests of our local citizens and County government at the California State level.

Objective:

Analyze primary business processes on an annual basis, and continually redesign for efficiency, and integration 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.

Objective:

Implement on-line submission of business property statements, allowing taxpayers the ability to avoid filing paper forms.

Performance Measures:

- Install and test all components by November 2007, and implement on line filing by December 31, 2007
- Initially process twenty five percent of property statements electronically by June 30, 2008

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



Assessment and Valuation (10201)

	<u>05/06</u>	<u>06/07</u>	<u>06/07</u>	<u>07/08</u>	<u>07/08</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>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
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Fund Balance Added (Used)	-	-	300	(5,700)	(5,700)	
Staffing:	31.50	30.50	30.50	30.50	30.50	
2007-08 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
General Fund	Fund #0101	2,580,671	2,580,671		-	
Property Tax Admin Grant	Fund #1140	300	6,000		(5,700)	
					-	
		2,580,971	2,586,671		(5,700)	

Comments/Analysis of Differences:

Recommended use of fund balance to hire temporary help in mapping.

Public Hearing Comments:

Adopted as proposed.



