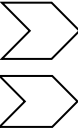


ASSESSOR
Sue Horne, Assessor



Assessment & Valuation (10201) \$ 2,922,392

Total \$ 2,922,392





Assessor Summary

	<u>15/16</u> <u>Actual</u>	<u>16/17</u> <u>Adopted</u>	<u>16/17</u> <u>Estimated</u>	<u>17/18</u> <u>Proposed</u>	<u>17/18</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	17,000	17,000	17,000	17,000	17,000	0.0%																		
Miscellaneous Revenues	161	-	-	-	-	NA																		
Other Financing Sources	-	-	-	-	-	NA																		
General Fund Transfers	-	-	-	-	-	NA																		
General Fund Allocation	2,520,987	2,744,459	2,760,483	2,905,392	2,905,392	5.9%																		
Total Revenues	2,538,148	2,761,459	2,777,483	2,922,392	2,922,392	6%																		
Expenses																								
Salaries & Benefits	2,110,629	2,332,358	2,354,975	2,522,482	2,522,482	8.2%																		
Services & Supplies	149,426	114,579	101,193	111,527	111,527	-2.7%																		
Other Charges	78,430	117,838	110,034	113,921	113,921	-3.3%																		
Overhead Cost Allocation (A87)	199,663	196,684	211,281	174,462	174,462	-11.3%																		
Capital Assets	-	-	-	-	-	NA																		
Other Financing Uses	-	-	-	-	-	NA																		
Interfund Activity	-	-	-	-	-	NA																		
Contingency	-	-	-	-	-	NA																		
Total Expenses	2,538,148	2,761,459	2,777,483	2,922,392	2,922,392	6%																		
Fund Balance Added (Used)	-	-	-	-	-																			
Staffing:	22.75	23.00	23.00	23.00	23.00																			
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">June 30, 2017 Projected Fund Balance</th> <th style="text-align: center;">FY 17/18 Revenue</th> <th style="text-align: center;">FY 17/18 Expense</th> <th style="text-align: center;">FY 17/18 Net Change</th> <th style="text-align: center;">June 30, 2017 Projected Fund Balance</th> </tr> </thead> <tbody> <tr> <td>GENERAL FUND</td> <td style="text-align: center;">Fund # 0101</td> <td style="text-align: center;">*</td> <td style="text-align: right;">2,922,392</td> <td style="text-align: right;">2,922,392</td> <td style="text-align: center;">-</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">2,922,392</td> <td style="text-align: right;">2,922,392</td> <td style="text-align: center;">-</td> </tr> </tbody> </table>								June 30, 2017 Projected Fund Balance	FY 17/18 Revenue	FY 17/18 Expense	FY 17/18 Net Change	June 30, 2017 Projected Fund Balance	GENERAL FUND	Fund # 0101	*	2,922,392	2,922,392	-				2,922,392	2,922,392	-
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GENERAL FUND	Fund # 0101	*	2,922,392	2,922,392	-																			
			2,922,392	2,922,392	-																			

* See General Fund Balance and Reserves in Section 1 for the FY 2017-18 General Fund analysis.



Assessment and Valuation

Mission Statement:

The citizens of Nevada County deserve fair and equal implementation of California property tax laws. Our goal is to ensure that taxpayers receive timely and accurate property assessments. The Assessor strives to keep property owners aware of their rights and responsibilities while fostering a positive government to public relationship.

Service Description:

The Assessor has the responsibility to locate and value all taxable property in Nevada County. We maintain public assessment data and a variety of other data; including parcel maps, tax area codes and boundary information relating to school, fire and special districts. Administrative duties include managing exemption programs for homeowners, veterans, churches and other qualified entities.

Major Accomplishments in 2016-17:

- Reflecting an improved real estate (RE) market, staff processed 68 formal appeals, a 40% reduction from the 171 appeals worked in 2015/16.
- Appraisers processed fewer taxpayer-requested informal valuation reviews averting formal appeals from being filed. 118 reviews were performed, down from 339 performed in 2015/16. Appraisers worked 4,557 sales and non-sale transfers. Transfer analysts processed 8,600 recorded documents, a 7% increase from 2015/16.
- Successful utilization of new e-Forms program, providing on-line accessibility of 90 various BOE and Assessor forms.
- Currently 11,000 Prop 8 parcels are identified, down from over 16,000 parcels in 2010.

Objectives & Performance Measures for 2017-18:

Objective:

Accurately assess all taxable property located within Nevada County, as mandated by state law.

Performance Measures:

- Assess over 60,000 secured roll units for a net secured roll value of more than \$17.2 billion.

- Assess over 5,800 unsecured roll units for a net unsecured roll value of close to \$319 million.

Objective:

Per state mandate, review and value Prop 8 reduced value properties affected by real estate market decline of 2008.

Performance Measures:

- Identify remaining properties within the county on Prop 8 status assigned temporary reduced assessments.
- Review and adjust values of affected properties until such time that the fair market value meets or exceeds the inflation adjusted base year value.

Objective:

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 state level through active participation in the activities of the California Assessors' Association (CAA) and by serving as the 2017 Northern California CAA Secretary.

Objective:

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

Performance Measures:

- Major revamp of Assessor's website to ensure taxpayers are provided user-friendly site and current property tax assessment information.
- Ensure office focus on modernization and public benefit. Complete the scan and indexing of 800,000 archived deed/ documents.
- Implementation of new property tax system.

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



Assessor (10201)

	<u>15/16</u> <u>Actual</u>	<u>16/17</u> <u>Adopted</u>	<u>16/17</u> <u>Estimated</u>	<u>17/18</u> <u>Proposed</u>	<u>17/18</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
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Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	22.75	23.00	23.00	23.00	23.00	
2017/18 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses	Added (Used)		
GENERAL FUND	Fund # 0101	2,922,392	2,922,392	-		
		2,922,392	2,922,392	-		

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



