



## ASSESSOR

Budget Category	Budget 2006/07	Requested 2007/08	Recommend 2007/08	Change (Col 3-Col 1)
<b>APPROPRIATIONS</b>				
Salaries & Benefits	\$1,200,865	\$1,407,460	\$1,407,460	\$206,595
Svs & Supplies	\$105,862	\$79,904	\$79,904	-\$25,958
Other Charges	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0
Cap/Imp Other Finance	\$0	\$0	\$0	\$0
Cost Reimbursements	\$0	\$0	\$0	\$0
A-87 Charges	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$1,306,727</b>	<b>\$1,487,364</b>	<b>\$1,487,364</b>	<b>\$180,637</b>
<b>REVENUES</b>				
Fed/State Revenue	\$0	\$0	\$0	\$0
Grant Revenue	\$35,000	\$7,500	\$7,500	-\$27,500
Realignment Revenue	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$335,000	\$331,000	\$331,000	-\$4,000
Fund Balance	\$0	\$0	\$0	\$0
<b>General Fund</b>	<b>\$936,727</b>	<b>\$1,148,864</b>	<b>\$1,148,864</b>	<b>\$212,137</b>
<b>Total Revenues</b>	<b>\$1,306,727</b>	<b>\$1,487,364</b>	<b>\$1,487,364</b>	<b>\$180,637</b>

### **Major Program Responsibilities**

In accordance with California Revenue and Taxation Code Sec. 601 "the Assessor shall prepare an assessment roll, as directed by the board, in which shall be listed all property within the county which is the Assessor's duty to assess." The basic responsibilities are to:

- ✓ Create and maintain the Assessor's Plat Maps.
- ✓ Locate all taxable property in the county and identify the ownership.
- ✓ Establish a value for all property subject to property taxation.
- ✓ List the value of all property on the assessment roll.
- ✓ Apply all legal exemptions.

Revenue & Taxation Code Sec. 75 et seq. requires that the Assessor shall prepare a Supplemental Roll, which recognizes value changes, whenever a change in ownership occurs or new construction is completed. These value changes are prorated and enrolled based on the month during the fiscal year that the event occurs.

### **Major Accomplishments FY 2006/07**

- ✓ Delivered the annual FY 2006/2007 section 601 secured and unsecured assessment rolls with a total taxable value less exemptions of \$4,791,966,135. This represents a taxable value increase of \$1,064,297,428 or 28.55% over FY 2005/2006. At a statutory tax rate of .01%, this represents \$10,642,974 of new annual local property tax revenue. 28.55% was the highest percentage increase in roll growth for all 58 California counties.
- ✓ Produced the Supplemental Roll for event dates January 1, 2005 thru December 31, 2005, which created 4,671 assessment notices with a total supplemental value of \$1,181,903,752. The supplemental roll will produce an estimated \$5,909,500 of additional property tax revenue.
- ✓ Maintained the database of all physical characteristics on over 15,000 residential properties as well as all commercial, industrial and agricultural properties. This database is the bases of an automated sale comp program that was developed by IT and has increased the efficiency of our real property appraisers. In addition, this project has provided an important back-up in case the Assessor's paper records are destroyed by fire, flood or theft.

- ✓ Properly administered and applied 11,548 various property tax exemptions including homeowners, welfare, church, veterans, disabled veterans, soldiers & sailors, low value, etc.
- ✓ Reviewed and processed 32,190 recorded documents. Analyzed 8,018 recorded changes of ownership for purposes of determining reappraisal status in accordance with statutory law.
- ✓ Received and processed 3,447 building permits from various permit issuing agencies.
- ✓ Sent and processed 2,427 property statements for the purpose of assessing fixtures and business personal property.
- ✓ Discovered, maintained, and assessed 2,352 boats.
- ✓ Per all recorded maps, surveys, splits by deed, and tax rate area changes, the Assessor created 2,212 new fee parcels, which effected map changes to 352 plat maps and created 44 new plat maps.
- ✓ Worked with the Planning Department to ensure that all currently active mining operations were discovered and assessed in accordance with Property Tax Rule 469.
- ✓ Completed 26 mandatory audits and 54 non-mandatory audits, which resulted in the enrollment of \$9,960,643 million net escaped taxable value.
- ✓ Successfully defended 25 assessment appeals with an assessed value difference between the Assessor's enrolled value and the taxpayer's opinion of value of \$8,840,294.
- ✓ Reviewed and reappraised at current market value as necessary 575 Proposition 8 properties.
- ✓ Renewed a contract with CD-Data, Inc. to produce the Assessor's public database and plat maps monthly on CD. The county receives 20% of the gross sales of this product to the public sector. The Assessor obtained 6 additional free copies for use by other county departments. This has dramatically decreased calls from other departments and taxpayers for value and ownership information.
- ✓ Processed and updated the Assessor's data base with all changes of ownership within 90 days of recording. Being current with recorded documents enables all other Assessor functions to flow efficiently. It also helps the Tax Collector collect taxes in a more timely manner and provides current information to other county departments, businesses, and the public who use our data in their course of work.
- ✓ Installed public record (parcel information) access on the Assessor's website and worked with Information Technology to develop a user friendly map tool to help provide easy access for the public. Parcel information has had over 20,000 hits since it was installed in July 2005.

#### **Major Goals and Objectives FY 2007/08**

- ✓ Produce a timely, accurate and complete Assessment Roll at the least possible cost.
- ✓ Continue to make the Assessor's Office as user friendly and responsive to taxpayers as possible.
- ✓ Continue four-year project to bring the Assessor's plat maps into State Board of Equalization compliance.
- ✓ Provide additional training for Cadastral Drafting staff in Auto-Cad in order to keep the Assessor's plat maps and database current with newly recorded tract maps, parcel maps, lot line adjustment, and surveys.
- ✓ Continue to provide the best training available in order to maintain a highly trained professional staff and appraiser certification as required by law.
- ✓ Provide taxpayers with comprehensive information about the Assessor's Office and commonly used forms in an easy to use format on the County's website.
- ✓ Maintain the Assessor's mandatory and non-mandatory audit program.
- ✓ Maintain new business discovery program. Timely and accurately enroll all business fixtures and personalty and defend all related assessment appeals.
- ✓ Continue to work with Information Technology to provide the Assessor's public data to the general public as a link to the county's website.
- ✓ Per section 155.20 of the Revenue and Taxation Code, increase the county's low value ordinance from \$1000 to \$2,000.
- ✓ Provide taxpayers the ability to file their Business Property Statements electronically as of the lien date January 1, 2008.
- ✓ Work with the Recorder, Megabyte Inc., Fidlar Inc. and Information Technology to complete the implementation of the newly developed Recorder's interface software package. This will allow the Assessor to bring over recorded documents directly from the Recorder's data base and electronically route and store the image with notes.

- ✓ Install, train, and implement Megabyte System's new software enhancement, base year tracking and document workflow.
- ✓ Continue to produce the Supplemental Roll in an accurate and timely manner.
- ✓ Review and process Prop 8 assessment and requests in a timely manner.
- ✓ Continue to make all section 170 calamity adjustments in a timely matter.

#### **Pending Issues FY 2007/08**

- ✓ The Assessor is making every effort in terms of staffing levels, data processing and mapping capabilities to maintain efficient property tax administration during this time of rapid growth. Prior to the 2004/2005 fiscal year the average number of new parcels created by the Assessor had been approximately 300. For the 2005/2006 assessment roll, the Assessor added 2,134 new secured parcels and for 2006/2007 2,212. From fiscal year 2004/2005 thru 2006/2007 the Yuba County assessment roll increased 68.35%. Yuba County lead the State with the largest percentage increase in assessment roll growth 26.96% in 2005/2006 and 28.55% in 2006/2007. Obviously these large percentage increases cannot be sustained. For fiscal year 2007/2008 the Assessor is predicting a return to a more moderate roll growth rate of approximately 15%, still well above the historical average of 7%. Continued support for the Assessor's office from the Board of Supervisors and County Administration is essential to maintaining an efficient property tax system.
- ✓ PG&E has filed suit in Fresno County against the State Board of Equalization contending that the company's contract with the Yuba County Water Agency at Bullard's Bar does not create a taxable possessory interest. At stake is approximately \$100 million of valuation on the State Utility Roll, which corresponds to \$1,000,000 of annual property tax refunds. On November 18, 2005, PG&E filed claims for refunds for fiscal years 2001/02, 2002/03, and 2003/04 totaling \$3,239,622 plus applicable interest. As of this date, this case has not been decided in Superior Court. It is most likely this case could take as long as four to five years before we might see a ruling from the Court of Appeals. By this time, if the State loses, the County, Cities, Schools, and Special Districts could be required to refund between \$12,000,000 to \$13,000,000. **For well over three years through meetings, letters, and emails, the Assessor has advocated that the Yuba County Board of Supervisors direct the County Auditor to annually impound appropriate amounts of PG&E's property tax payment in order to protect all government entities in Yuba County in the event the State of California loses the suit. I repeat that recommendation again.** On April 4, 2006, the Board of Supervisors met in closed session and elected not to impound any portion of PG&E's property tax payments. It is my opinion that this decision has put the county in a position of unnecessary future financial risk.