

Assessor

Bruce Stottlemeyer – Assessor

Program Description

101-0600	FY 12/13 Adopted Budget	FY 13/14 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	1,184,842	1,258,718	73,876
Services and Supplies	57,492	45,152	(12,340)
Other Charges	0	0	0
Fixed Assets	5,000	0	(5,000)
TOTAL EXPENDITURES	1,247,334	1,303,870	56,536
REVENUE			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	318,287	242,079	(76,208)
TOTAL REVENUE	318,287	242,079	(76,208)
FUND BALANCE	0	0	0
NET COUNTY COST	929,047	1,061,791	132,744

California Constitution Articles XIII and XIII A provide the foundational provisions which comprise the property tax system in California. The State Legislature, through the California Revenue and Taxation Code, provides an orderly means for the assessor to carry out the Constitutional provisions. The major responsibilities of the County Assessor include:

- Annually produce the county-wide assessment roll.
- Identify ownership of taxable property.
- Identify and assess property undergoing a change in ownership.
- Identify and assess property experiencing new construction.
- Identify and assess taxable business property.
- Identify and adjust the assessment of properties experiencing a decrease in value.
- Develop and maintain the Assessor’s Parcel Maps.
- Provide for the processing and administration of statutory exemptions.

Due to a recent Supreme Court decision, a major ongoing revenue source supporting the staffing and operational costs of the Assessor’s Office is projected to be reduced by approximately \$100,000.

The affected revenue account is 101-0000-371-7901 – Property Tax Administration Fees. These revenues are generated from payments charged by the county to the cities and districts to reimburse the county for assessing and collecting property taxes for the benefit of the cities and districts; a cost sharing concept. Charges are statutorily authorized and determined by the county auditor-controller based on a rather complex formula that has been promulgated by the California State Association of County Auditors (CSACA). In *City of Alhambra vs. County of Los Angeles* the California Supreme Court found a portion of the formula to be contrary to law, thus, overcharging the City of Alhambra. The impact of the court’s ruling requires counties that utilized the formula promulgated by CSACA amend their formula and refund any overpayments to the cities and districts.

This decrease in revenue combined with an increase in ongoing county-wide operational costs cannot be fully absorbed by the assessor's existing financial resources; therefore, a backfill from the General Fund is requested.

As noted in the assessor's address to the Board of Supervisors during the 2011/2012 budget hearings, due to funding cuts which occurred in 2010/11 and throughout 2011/12, we are functioning at a twenty-four percent reduction in staffing when compared to fiscal year 2009/10. We continue to be understaffed, and as such, we will again this year be strained to timely respond to requests for services and will likely request an extension of time for completion of our assessment roll. Positions needing restoration include a Chief Deputy Assessor and an Auditor-Appraiser; both positions remain unfilled and are critical to efficient administration of the department. The impacts resulting from reduced staffing levels that were noted in previous budget hearings and workshops will continue into 2013/14, and beyond, until such time that adequate funding and staffing levels can once again be restored.

Current Market Activity

Current real estate market activity in Yuba County appears to be similar to what other counties in the state are reporting. That is, we are witnessing shorter marketing periods and increasing prices. This year, we are already seeing the beginnings of partial value restoration of many of our Proposition 8 properties. It is imperative that, at a minimum, we maintain current staffing levels so that we have the necessary resources to adjust for changes in the assessed values of approximately 9,300 Proposition 8 assessments.

As the real estate market recovers, and assessments begin to be restored, new revenue will be generated in the General Fund. The amount of revenue generated to the General Fund and the pace at which it will grow are entirely dependent on market dynamics and the assessor's ability to deploy resources in response.

Accomplishments FY 2012/2013

- We implemented a Direct Billing Program whereby small businesses will report taxable personal property once every four years rather than annually. Not only will this procedure decrease our processing costs, it will achieve significant time efficiencies for both the business owner and the assessor.
- Brought to the Board of Supervisors for consideration a resolution authorizing the Assessor to post value notices on the Assessor's website as an alternative to providing same by U.S. Mail, pursuant to California Revenue and Taxation Code §621. The Board adopted same by Resolution 2013-02 on January 22, 2013.
- Worked diligently to resolve pending assessment appeals prior to Board Hearings.
- Reviewed/analyzed 4,000 recorded documents for a change in ownership of real property.
- This year is again distinguished by a record number of Proposition 8 assessments, where 9,300 properties have had their assessments temporarily reduced.
- We are functioning with a twenty-four percent reduction in staff; nevertheless, we have maintained normal business hours after a reduction in public hours was implemented in 2010/2011.

Goals and Objectives FY 2013/2014

- Continue to examine and adjust the assessed values of properties currently assessed under Proposition 8.
- Fairly and accurately assess all taxable properties in the county.
- Produce a quality assessment roll at the most economical cost.
- Provide information and access to the public.
- Discover other efficiencies as we progress throughout the upcoming year.

COUNTY OF YUBA
 BUDGET EXPENDITURE DETAIL
 BUDGET FOR THE FISCAL YEAR 2013-2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2010-2011	ACTUAL EXPENDITURES 2011-2012	BOS APPROVED 2012-2013	CAO RECOMMENDED 2013-2014
ASSESSOR					
Salaries & Benefits					
101-0600-412.01-01	REGULAR	955,234	876,571	889,137	929,003
101-0600-412.01-07	VACATION PAY	19,592	3,522	0	0
101-0600-412.01-08	SICK LEAVE	19,177	0	0	0
101-0600-412.02-02	CO SHARE PERS	120,777	120,253	126,502	140,556
101-0600-412.02-04	GROUP HEALTH INSURANCE	142,796	132,006	135,887	153,566
101-0600-412.02-05	MEDICARE	11,231	11,824	12,147	12,875
101-0600-412.02-06	WORKERS COMP INS	7,837	4,609	4,225	5,288
101-0600-412.02-07	LIFE INSURANCE	647	578	575	611
101-0600-412.02-08	UNEMPLOYMENT INS	12,879	20,891	3,824	4,051
101-0600-412.02-09	RETIREE HEALTHCARE INS	0	12,173	12,545	12,768
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*	Salaries & Benefits	1,290,170	1,182,427	1,184,842	1,258,718
Services & Supplies					
101-0600-412.12-00	COMMUNICATION	1,114	1,286	2,500	1,500
101-0600-412.15-00	INSURANCE	17,815	20,492	9,242	8,662
101-0600-412.17-00	MAINT EQUIP & SOFTWARE	169	446	2,000	7,240
101-0600-412.20-00	MEMBERSHIPS	635	595	750	750
101-0600-412.22-00	OFFICE EXPENSE	24,201	19,260	25,000	17,500
101-0600-412.23-00	PROFESSIONAL SERVICES	1,224	1,482	3,000	1,500
101-0600-412.29-00	TRAVEL	20,703	10,009	15,000	8,000
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*	Services & Supplies	65,861	53,570	57,492	45,152
Fixed Assets					
101-0600-412.62-00	FIXED ASSETS	0	0	5,000	0
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*	Fixed Assets	0	0	5,000	0
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**	ASSESSOR	1,356,031	1,235,997	1,247,334	1,303,870
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