

Assessor

Bruce Stottlemeyer – Assessor

101-0600	FY 13/14 Adopted Budget	FY 14/15 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	1,258,718	1,316,785	58,067
Services and Supplies	45,152	50,831	5,679
Other Charges	0	0	0
Fixed Assets	0	0	0
TOTAL EXPENDITURES	1,303,870	1,367,616	63,746
REVENUE			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	242,079	246,500	4,421
TOTAL REVENUE	242,079	246,500	4,421
FUND BALANCE	0	0	0
NET COUNTY COST	1,061,791	1,121,116	59,325

Program Description

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 the statutory framework necessary 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 taxable change in ownership.
- Identify and assess property experiencing taxable 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.

Accomplishments

FY 2013-2014

- Defended all assessment appeals that were scheduled for 2013/14.
- Initiated on-line value notices rather than utilization of printing and mailing at a substantial cost savings to the department.
- 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 2010/11.

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Goals and Objectives FY 2014-2015

- Recruit and fill the Chief Deputy Assessor position effective September 2014. This position has been vacant and unfunded since early 2010/11.
- Recruit and fill one Assessment Assistant position which was eliminated in 2010/11.
- Continue to examine and adjust the assessed values of approximately 8,000 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.

as assessments begin to be recaptured. Staff can quickly become overwhelmed defending assessment appeals.

The Assessor desires to formulate a plan by partnering with the County Administrative Officer to negate any extra workload associated with an increase in assessment appeal activity. Consideration should include measures such as authorizing overtime, extra-help, and hiring additional appraisal staff in 2014 and 2015.

Pending Issues/Policy Considerations FY 2014-2015

With the market value of real estate escalating in 2013, assessor staff will be pressed to timely adjust approximately 8,000 properties that have had their assessments temporarily reduced since 2006. It is imperative that the assessor have adequate staffing and budgeting resources to accomplish this major objective. As assessments increase, General Fund revenues also increase. It is in the County's best financial interest to appropriately fund the assessor to maximize revenue to the General Fund.

At the time of writing this narrative, we are estimating a 20% - 30% increase in assessed value that can be recaptured on the majority of properties which had been temporarily reduced under the provisions of Proposition 8.

Experience gained from the last economic recovery, which occurred in the late 1990's, taught us to expect a substantial increase in the number of assessment appeals likely to be filed

COUNTY OF YUBA
 CAO RECOMMENDED BUDGET DETAIL
 FISCAL YEAR 2014-2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2011-2012	ACTUAL EXPENDITURES 2012-2013	BOS APPROVED 2013 - 2014	CAO RECOMMENDED 2014 - 2015
ASSESSOR					
Salaries & Benefits					
101-0600-412.01-01	REGULAR	876,571	893,963	929,003	959,382
101-0600-412.01-04	OVERTIME	0	8,235	0	0
101-0600-412.01-07	VACATION PAY	3,522	0	0	0
101-0600-412.02-02	CO SHARE PERS	120,253	126,574	140,556	152,505
101-0600-412.02-04	GROUP HEALTH INSURANCE	132,006	143,875	153,566	172,130
101-0600-412.02-05	MEDICARE	11,824	12,149	12,875	13,149
101-0600-412.02-06	WORKERS COMP INS	4,609	4,225	5,288	5,746
101-0600-412.02-07	LIFE INSURANCE	578	576	611	615
101-0600-412.02-08	UNEMPLOYMENT INS	20,891	3,824	4,051	0
101-0600-412.02-09	RETIREE HEALTHCARE INS	12,173	12,470	12,768	13,258
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*	Salaries & Benefits	1,182,427	1,205,891	1,258,718	1,316,785
Services & Supplies					
101-0600-412.12-00	COMMUNICATION	1,286	1,311	1,500	1,500
101-0600-412.15-00	INSURANCE	20,492	9,242	8,662	14,341
101-0600-412.17-00	MAINT EQUIP & SOFTWARE	446	40	7,240	7,240
101-0600-412.20-00	MEMBERSHIPS	595	595	750	750
101-0600-412.22-00	OFFICE EXPENSE	19,260	13,810	17,500	17,500
101-0600-412.23-00	PROFESSIONAL SERVICES	1,482	368	1,500	1,500
101-0600-412.29-00	TRAVEL	10,009	10,622	8,000	8,000
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*	Services & Supplies	53,570	35,988	45,152	50,831
Other Financing Uses					
101-0600-412.85-02	COMPENSATED ABSENCES	26,477	11,188	0	0
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*	Other Financing Uses	26,477	11,188	0	0
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2011-2012	ACTUAL EXPENDITURES 2012-2013	BOS APPROVED 2013 - 2014	CAO RECOMMENDED 2014 - 2015
**	ASSESSOR	1,262,474	1,253,067	1,303,870	1,367,616
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