

Assessor

Bruce Stottlemeyer – Assessor

101-0600	FY 15/16 Adopted Budget	FY 16/17 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	1,327,046	1,372,206	45,160
Services and Supplies	75,930	87,776	11,846
Other Charges	0	0	0
Fixed Assets	0	0	0
TOTAL EXPENDITURES	1,402,976	1,459,982	57,006
REVENUE			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	248,000	245,000	(3,000)
TOTAL REVENUE	248,000	245,000	(3,000)
FUND BALANCE	0	0	0
NET COUNTY COST	1,154,976	1,214,982	60,006

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 (otherwise known as Proposition 8 adjustments).

- Review and restore, where warranted, approximately 5,500 assessments that had been temporarily reduced as market values declined during the economic recession.
- Develop and maintain the Assessor’s Parcel Maps.
- Provide for the processing and administration of statutory exemptions.

Accomplishments FY 2015-2016

- Defended all assessment appeals that were scheduled for 2015/16.
- The office is functioning with a twenty-nine percent reduction in staff; nevertheless, we have maintained normal business hours after a reduction in public hours was implemented in

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- 2010/11.
- With the assistance of overtime and extra-help resources, the assessor was able to complete the assessment roll within the timelines provided by statute.
- Last year's assessment roll was the third highest in Yuba County history. We are expecting that the 2016/17 assessment roll will surpass the 2015/16 roll value.

Goals and Objectives FY 2016-2017

- Recruit and fill a new Real Property Appraiser III position effective July 2016. This position will, if approved, replace a previous Appraiser III position that had been lost to budget cuts in 2009.
- Continue to examine and adjust the assessed values of approximately 5,500 properties currently assessed under the provisions of 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.

Filling the appraiser position will relieve our auditor-appraiser of her real property workload, allowing her to focus fulltime on business property assessments. We would then be positioned to re-establish the non-mandatory audit program that was suspended in 2011; and as recommended by the State Board of Equalization in their 2015 survey of our office procedures, we would be able to conduct field checks on businesses where owners do not comply with annual filing requirements of the Business Property Statements. Additionally, we anticipate that with the new position we will be able to complete the assessment of all property without the need for a thirty-day roll extension. As staff restores assessments that were temporarily reduced and as we begin reinstatement of the non-mandatory audit program, General Fund revenues will increase. It is in the County's best financial interest to adequately fund the assessor to maximize revenue to the General Fund.

Pending Issues/Policy Considerations FY 2016-2017

Real estate values are expected to increase through 2016. Assessor staff will be pressed to timely reassess approximately 5,500 properties that have had their assessments temporarily reduced under the provisions of Proposition 8. In this year's budget we are requesting one additional appraiser position. If granted, overtime charges and extra-help costs will be discontinued.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	ORIGINAL BUDGET 2015-2016	CAO RECOMMENDED 2016-2017
ASSESSOR					
Salaries & Benefits					
101-0600-412.01-01	REGULAR	928,000	960,395	944,958	1,010,277
101-0600-412.01-03	EXTRA HELP	3,084	5,374	0	0
101-0600-412.01-04	OVERTIME	6,241	7,798	3,000	0
101-0600-412.01-07	VACATION PAY	0	814	0	0
101-0600-412.02-02	CO SHARE PERS	137,963	152,212	170,609	171,023
101-0600-412.02-04	GROUP HEALTH INSURANCE	163,465	146,826	170,147	154,326
101-0600-412.02-05	MEDICARE	12,565	12,861	13,271	13,826
101-0600-412.02-06	WORKERS COMP INS	5,288	5,746	5,793	6,618
101-0600-412.02-07	LIFE INSURANCE	609	1,061	1,283	1,206
101-0600-412.02-08	UNEMPLOYMENT INS	4,051	0	4,406	2,609
101-0600-412.02-09	RETIREE HEALTHCARE INS	12,805	13,194	13,579	12,321
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*	Salaries & Benefits	1,274,071	1,306,281	1,327,046	1,372,206
Services & Supplies					
101-0600-412.12-00	COMMUNICATION	1,360	1,145	1,500	1,500
101-0600-412.15-00	INSURANCE	8,662	14,340	21,820	29,226
101-0600-412.17-00	MAINT EQUIP & SOFTWARE	8,160	9,472	9,160	15,900
101-0600-412.20-00	MEMBERSHIPS	555	555	750	750
101-0600-412.22-00	OFFICE EXPENSE	12,305	21,142	28,500	18,500
101-0600-412.23-00	PROFESSIONAL SERVICES	32	0	1,500	1,500
101-0600-412.29-00	TRAVEL	2,639	2,679	12,700	20,400
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*	Services & Supplies	33,713	49,333	75,930	87,776
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**	ASSESSOR	1,307,784	1,355,614	1,402,976	1,459,982
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