

Assessor

Steve Duckels – Assessor

101-0600	FY 18/19 Adopted Budget	FY 19/20 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	\$1,477,766	\$1,586,163	\$108,397
Services and Supplies	\$244,209	\$251,967	\$7,758
Other Charges	\$0	\$0	\$0
Fixed Assets	\$0		\$0
TOTAL EXPENDITURES	\$1,721,975	\$1,838,130	\$116,155
REVENUE			
Fed/State	\$0		\$0
Grant	\$0		\$0
Realignment	\$0		\$0
Fees/Misc	\$275,000	\$275,000	\$0
TOTAL REVENUE	\$275,000	\$275,000	\$0
FUND BALANCE	\$0		\$0
NET COUNTY COST	\$1,446,975	\$1,563,130	\$116,155

Program Description

The county Assessor is a constitutionally elected officer and is responsible, under state law, for the discovery, valuation and assessment of all taxable property located in the county. The fair and equitable valuation and assessment of all taxable property by the Assessor’s staff supports the delivery of essential public services provided to all residents and property owners.

The duties of the Assessor’s Office include:

- Annually produce the county assessment roll and supplemental assessment roll.
- Locate all taxable property in the county and identify the ownership.
- Establish a value for all property subject to property taxation.
- Apply all legal exemptions.
- Maintain and update Assessor’s Parcel Maps and records.
- Perform business property audits to ensure compliance and equalization of business property assessments.
- Defend assessment appeals through the local assessment appeals board.
- Identify and adjust the assessment of properties experiencing a decline in value below their factored base year value (otherwise known as Proposition 8 adjustments).
- Provide calamity adjustments on assessments of property that have undergone destruction or damage due to a calamity or Governor declared disaster.

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Office Divisions: 16 allocated positions including the Assessor

- **Administrative** – Assessor, Assistant Assessor, Assessment Supervisor

Oversee the preparation of all property assessments, administer welfare exemptions, develop and implement procedures based upon new legislation, process roll corrections, prepare internal and state mandated reports, process and track all assessment appeals, coordinate office operations, manage human resource functions and issues, oversee training for staff, coordinate accounts payable and payroll, and develop and monitor the department's budget.

- **Valuation** – Assessor, Assistant Assessor, 4 Real Property Appraisers, 1 Auditor Appraiser

Review and assess the value of secured real property (land and buildings) when there is a change in ownership, new construction, decline in market value, disaster relief, and other appraisal events. Review, audit, and assess the value of all business property (business equipment, boats, aircraft, etc.). Review, resolve, and defend when warranted all assessment appeals submitted by property owners. Answer questions from the public regarding the valuation of assessable property.

- **Assessment Discovery and Mapping** – 2 Real Property Transfer Analysts, 1 Cadastral Drafting Technician

Research and analyze various legal documents to determine assessable changes of ownership in accordance with state law, process claims for transfers that are exempt or excludable from reassessment, create and maintain Assessor's parcel maps, and answer questions from the public regarding changes of ownership, recorded maps, and lot line adjustments/splits.

- **Assessment Support** – Assessment Supervisor, 2 Assessment Specialists, 3 Assessment Assistants

Update and maintain property assessment records. This includes processing exemptions for homeowners and disabled veterans, updating property ownership information, processing building permits, running supplemental value notices, creating supplemental worksheets, assisting Auditor Appraiser with boats and aircraft, updating property physical characteristics, inputting valuation data, filing appraisal records, answering phones, assisting taxpayers at the counter, processing mail, and other clerical functions.

Accomplishments

FY 2018-2019

- Completed the FY 2018/2019 assessment roll with a net value of over \$5.7 billion on time (increase of 6.27% over FY 2017/2018). This was the highest assessment roll in the history of Yuba County.
- Restored to factored base year value 800 properties that had been in a decline in value status since the Great Recession (Proposition 8 adjustments).
- Began testing an automated enrollment process using new Megabyte tools.
- Implemented a new simplified online business property filing system to encourage taxpayers to file their Business Property Statements online.

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- Revamped the Assessor’s Office website in conjunction with Yuba County’s new website, providing the public with access to comprehensive assessment information in an easy to use format reducing their need to call or visit.
- Transitioned to a new Assessor on August 13, 2018 with the appointment of Assessor Elect Stephen Duckels.

Performance Measures FY 2018-2019

PERFORMANCE MEASURES	RY 2015	RY 2016	RY 2017	RY 2018
	Actual	Actual	Actual	Actual
Secured Roll Valuation (less exemptions)	\$4,640,584,979	\$4,864,301,374	\$5,161,312,457	\$5,484,407,821
Secured Roll Units	31,407	31,414	31,415	31,500
Unsecured Roll Valuation (less exemptions)	\$217,429,739	\$214,806,518	\$213,212,782	\$227,256,675
Unsecured Roll Units	1,843	1,896	1,896	1,891
Cost per Roll Unit	\$41.53	\$44.00	\$51.03	\$51.57
Recorded Documents Processed	3,394	3,721	4,020	4,139
Building Permits Processed	1,294	1,734	1,790	1,812
Transfer and New Construction Assessments	2,412	2,532	2,531	2,681
Business Property Statements Processed	1,054	1,069	1,113	1,183
Audits Completed	19	16	16	17
Net Escaped Valuation Discovered per Audit	\$274,817	\$750,690	\$567,200	\$64,741
Proposition 8 Properties Enrolled (decline in value)	5,862	5,254	4,692	3,892
% of Assessment Roll Enrolled on Proposition 8	17.63%	15.77%	14.08%	11.65%
Recorded Maps/Splits (newly created parcels)	246	53	56	125
Total Value All Exemptions	\$655,291,584	\$702,013,041	\$ 743,885,044	\$783,170,929
Total Number Enrolled Exemptions	11,599	11,672	11,797	11,706
% Increase in Net Roll Value	4.46%	4.55%	5.82%	6.27%

Goals and Objectives FY 2019-2020

- Begin using social media to disseminate critical service messages to the public about Assessor programs and operations.
- Begin participating in E-Forms Shared Services along with 44 other California Counties to provide the public with better access to State Board of Equalization forms.
- Restore value removed due to damage from the October 2017 Cascade Fire as repairs are made and replacement structures are built.
- Continue to review properties in decline in value status for restoration of base year values (Proposition 8 adjustments).

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- Develop a plan in conjunction with the Auditors office, Information Technology, and LAFCO to consolidate Tax Rate Area numbers and change Assessor's plat maps in order to remain in compliance with the State Board of Equalization.
- Bring before the Board of Supervisors for consideration a resolution allowing the Assessor's office to prorate escaped assessments in accordance with Revenue & Taxation Code sec. 531.2.
- Continue testing of an automated enrollment process using new Megabyte tools.

Pending Issues/Policy Considerations

FY 2019-2020

- The most significant issue facing the Assessor's office in fiscal year 2019/20 continues to be adequate staffing. The office has endured a 24% reduction in staffing over the last decade. While the Assessor's staff has done an exemplary job of doing more with less through innovation and teamwork, further cuts could begin to erode the integrity of the Assessment Roll. The risk lies in not being able to complete our work by roll close. Incomplete assessments will generate inaccurate tax bills. When assessments are completed after the year-end deadline, the Assessor, Auditor-Controller, and Tax Collector must process revised assessments and tax bills. These revisions increase the costs of preparing the assessment roll and thus costs associated with property taxes. In addition, reliability of the County budget diminishes due to inaccurate Roll value projections.
- Many economists are expecting the growth in home prices to slow in FY 2019/20. The S&P CoreLogic Case-Shiller 20-city Index, a major indicator of the U.S. housing market, rose just 0.2% in December vs. November and 4.2% from a year ago. This was the slowest pace of annual growth since November 2014. If a slowdown or market reversal does occur, the large number of properties still on temporarily reduced assessments (Proposition 8) resulting from the housing crisis a decade ago will likely not decrease at the rate we have seen over the previous 4 years and could potentially increase. Assessor's staff will be challenged to timely review and reassess these properties.
- The Assessor's Office made calamity adjustments to approximately 375 parcels damaged or destroyed by the October 2017 Cascade Fire. Restoration of value removed will continue through FY 2019/20 as repairs are made and replacement structures are built.
- Due to budget constraints in 2011/12, the Assessor had to eliminate an Auditor Appraiser position. While we have been able to complete our statutory audit mandates, we had to discontinue our non-mandatory audit program. If for any reason our remaining auditor appraiser position were to become vacant, we would likely risk falling short of our statutory audit mandates and potentially lose significant revenues that would otherwise be generated from the audit program.
- The Assessor will be following the Split Roll initiative closely throughout FY 2019/20. A Split Assessment Roll means that one segment of the assessment roll is treated differently from another segment of the same assessment roll. Since the passage of Proposition 13 in 1978, real property has only been reassessed following a change in ownership or new construction. The Split Roll proposal that qualified for the 2020 ballot would require commercial and industrial properties, as well as vacant land not intended for housing or commercial agriculture, to be reassessed more often, perhaps annually. Without sufficient resources, including substantial increases in appraisal staffing, training, and technology, implementation of a split roll could have a devastating impact on the operations of the Assessor's office and its ability to deliver quality customer service to taxpayers. A change in the law of such magnitude poses significant administrative problems for the Assessor's office, in addition to enormous start-up expenditures.