

Assessor

Steve Duckels – Assessor

Assessor	FY 21/22 Adopted Budget	FY 22/23 CAO Recommended	Change
101-0600			
EXPENDITURES			
Salaries and Benefits	\$1,667,047	\$1,883,406	\$216,359
Services and Supplies	\$231,050	\$340,550	\$109,500
Other Charges	\$0	\$217,900	\$217,900
Fixed Assets			\$0
TOTAL EXPENDITURES	\$1,898,097	\$2,441,856	\$543,759
REVENUE			
Fed/State			\$0
Grant			\$0
Realignment			\$0
Fees/Misc	\$369,000	\$334,000	(\$35,000)
TOTAL REVENUE	\$369,000	\$334,000	(\$35,000)
FUND BALANCE			\$0
NET COUNTY COST	\$1,529,097	\$2,107,856	\$578,759

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 and exclusions
- 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** – 3 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, 1 Assessment Specialists, 3 Assessment Assistants

Update and maintain property assessment records. This includes processing exemptions/exclusions 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 2021-2022

- Completed the FY 2021/2022 assessment roll with a total value of over \$7.5 billion (increase of 8.44% over FY 2020/2021). Includes reimbursable Homeowners Exemptions and State-Assessed Public Utility Roll for Yuba County.
- Produced the Supplemental Roll for event dates January 1, 2020 through December 31, 2020, which created 3,114 assessment notices with a total supplemental value of \$468,177,478.
- Began scanning returned Preliminary Change In Ownership forms to enhance productivity through digital access and protect from loss due to fire or flood.

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- Began administering the new Intergenerational Transfer Exclusion and Base Year Value Transfer provisions resulting from Proposition 19's approval by voters on November 3, 2020.
- Implemented an automated enrollment process and the use of electronic appraiser worksheets to reduce data entry and enable timelier changes in ownership.
- The Assessor received support and approval from the County Administrator's Office for a new Real Property Transfer Analyst position to enable timelier changes in ownership.
- Proactively made value reductions to business property assessments impacted by COVID-19 restrictions in unison with the Sutter, Butte, and Colusa County Assessors.
- Received an average assessment ratio of 99.93% from the State Board of Equalizations sample of our 2018/19 assessment roll certifying that Yuba County is eligible to continue to receive reimbursement of costs associated with administering supplemental assessments.
- Successfully defended 15 assessment appeals with an assessed value difference between the Assessor's enrolled value and the taxpayer's opinion of value of \$52,424,375.
- Completed 16 mandatory audits which resulted in the enrollment of \$3,220,586 million net over assessment.
- Per all recorded maps, surveys, splits by deed, and tax rate area changes, the Assessor created 323 new fee parcels, which affected map changes to 86 plat maps.
- Processed 922 corrections to the Roll.
- Properly administered and applied 11,792 various property tax exemptions including homeowners, welfare, churches, veterans, disabled veterans, soldiers & sailors, low value, etc.
- Reviewed and processed 22,185 recorded documents. Analyzed 5,324 recorded changes of ownership for purposes of determining reappraisal status in accordance with statutory law.
- Received and processed 2,005 building permits from various permit issuing agencies.
- Sent and processed 1,321 property statements and 105 direct billing statements for the purpose of assessing fixtures and business personal property.
- Discovered, maintained, and assessed 903 vessels and 100 aircraft.
- Maintained the database of all ownership and physical characteristics on residential properties as well as all commercial, industrial, and agricultural properties.
- Reviewed and reappraised at current market value 2,132 Proposition 8 properties and restored to factored base year value 744 properties that had previously been on Proposition 8.

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Performance Measures FY 2021-2022

PERFORMANCE MEASURES	RY 2018	RY 2019	RY 2020	RY 2021
	Actual	Actual	Actual	Actual
Secured Roll Valuation (less exemptions)	\$5,484,407,821	\$5,895,382,209	\$6,282,295,822	\$6,751,689,118
Secured Roll Units	31,500	31,875	32,081	32,263
Unsecured Roll Valuation (less exemptions)	\$227,256,675	\$246,055,480	\$267,302,851	\$256,406,241
Unsecured Roll Units	1,891	2,001	2,082	2,009
Cost per Roll Unit	\$50.13	\$49.94	\$53.08	\$53.34
Supplemental Roll Valuation	\$234,909,657	\$328,581,880	\$346,540,918	\$468,177,478
Supplemental Roll Units	2,576	3,065	2,825	3,114
Recorded Documents Processed	17,246	16,370	18,331	22,185
Building Permits Processed	1,812	2,048	1,860	2005
Business Property Statements Processed	1,183	1,321	1,408	1,321
Audits Completed	17	18	16	16
Net Escaped Valuation Discovered per Audit	\$64,741	\$359,347	(\$316,554)	\$201,286
Proposition 8 Properties Enrolled (decline in value)	3,892	3,190	2,876	2,132
% of Assessment Roll Enrolled on Proposition 8	11.65%	9.41%	8.42%	7.07%
Recorded Maps/Splits (newly created parcels)	125	460	336	323
Total Value All Exemptions	\$783,170,929	\$803,954,773	\$826,915,069	\$836,545,866
Total Number Enrolled Exemptions	11,706	11,801	11,935	11,792
% Increase in Local Roll Value (less exemptions)	6.27%	7.52%	6.65%	7.00%

Goals and Objectives FY 2022-2023

- Fill our vacant Auditor Appraiser position to avoid falling short of completing our statutory audit mandates and the potential loss of revenues generated through the audit program.
- Add a new Assessment Specialist position effective July 2022 to assist with administering the new Intergenerational Transfer Exclusion and Base Year Value Transfer provisions resulting from Proposition 19's approval by voters on November 3, 2020.
- Accurately track gains and losses resulting from Proposition 19 to ensure that Yuba County is accurately reimbursed by the State if the new measure results in a decline in property tax revenue.
- Continue to scan assessment records to enhance productivity through digital access and protect from loss due to fire or flood.
- Begin consolidating Tax Rate Area numbers and Assessor plat maps changes in a joint effort with the Auditors Office, Information Technology, and LAFCO to remain in compliance with the State Board of Equalization.

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- Continue to monitor sectors of the commercial real estate market directly impacted by COVID-19 local restrictions for possible declines in value (Proposition 8 adjustments).
- Continue to examine and adjust the assessed value of approximately 2,132 properties currently assessed under the provisions of Proposition 8.
- Produce a timely, accurate, and complete Assessment Roll at the least possible cost.
- Make the Assessor's Office as user friendly and responsive to taxpayers as possible.
- Provide the best training available in order to maintain a highly trained and 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.
- Timely and accurately processing all Business Property Statements for enrollment.
- Inform and assist taxpayers in filing their Business Property Statements electronically.
- Produce the Supplemental Roll in an accurate and timely manner.
- Defend all assessment appeals that are timely filed with the Assessment Appeals Board.
- Process and timely enroll all qualifying property tax exemptions in accordance with law.
- Continue to work with the Sutter, Butte, and Colusa County Assessor Offices to monitor business property assessments impacted by COVID-19 local restrictions.

Pending Issues/Policy Considerations FY 2022-2023

Proposition 19, approved by voters on November 3, 2020, still poses implementation challenges for Assessors across the state. The measure is complex and requires significant technological and administrative changes that are difficult to implement. As of the writing of this narrative, our property tax software provider, Megabyte Systems Inc., is still working to develop the updates necessary to efficiently track data mandated by the measure. Additionally, the text of Proposition 19 left a number of significant questions unanswered that are critical to the measure's proper implementation and administration. While legislation was written and introduced – Senate Bill 539, which addresses many of the requirement deficiencies faced by assessors in administering the measure – it was not passed and signed into law by the Governor until September 30th, 2021, meaning assessors worked for months with little clarification and guidance on how to administer the measure. Assessors anticipate that the implementation of Proposition 19 will continue to be a significant challenge resulting in confusion and uncertainty for both the public and administrators for many more months. As we work through these challenges, continued support for the Assessor's Office from the Board of Supervisors and County Administrator is essential to maintaining an efficient and responsive property tax system.