

Assessor

Steve Duckels – Assessor

Assessor	FY 22/23 Adopted Budget	FY 23/24 CAO Recommended	Change
101-0600			
EXPENDITURES			
Salaries and Benefits	\$1,911,201	\$1,826,423	(\$84,778)
Services and Supplies	\$340,550	\$331,979	(\$8,571)
Other Charges	\$217,900	\$217,900	\$0
Fixed Assets			\$0
TOTAL EXPENDITURES	\$2,469,651	\$2,376,302	(\$93,349)
REVENUE			
Fed/State			\$0
Grant			\$0
Realignment			\$0
Fees/Misc	\$334,000	\$334,000	\$0
TOTAL REVENUE	\$334,000	\$334,000	\$0
FUND BALANCE			\$0
NET COUNTY COST	\$2,135,651	\$2,042,302	(\$93,349)

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** – 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/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.

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Accomplishments

FY 2022-2023

- Completed the FY 2022/2023 assessment roll with a total value of over \$8.3 billion (increase of 10.63% over FY 2021/2022). Includes reimbursable Homeowners Exemptions and State-Assessed Public Utility Roll for Yuba County.
- Produced the Supplemental Roll for event dates January 1, 2021 through December 31, 2021, which created 3,718 assessment notices with a total supplemental value of \$702,266,183.
- The Assessor received approval from the Board of Supervisors for the Chair to sign a Joint Powers Agreement with other California counties, creating the California County Assessors' Information Technology Authority, which will receive, manage, and expend up to \$30,000,000 of State funds for technology improvements for county assessor departments.
- Successfully defended 15 assessment appeals with an assessed value difference between the Assessor's enrolled value and the taxpayer's opinion of value of \$24,407,591.
- Completed 15 mandatory audits which resulted in the enrollment of \$2,152,293 net over assessment.
- Per all recorded maps, surveys, splits by deed, and tax rate area changes, the Assessor created 873 new fee parcels, which affected map changes to 1,184 plat maps.
- Processed 925 corrections to the Roll.
- Properly administered and applied 11,669 various property tax exemptions including homeowners, welfare, church, veterans, disabled veterans, soldiers & sailors, low value, etc.
- Reviewed and processed 24,350 recorded documents. Analyzed 5,844 recorded changes of ownership for purposes of determining reappraisal status in accordance with statutory law.
- Received and processed 2,124 building permits from various permit issuing agencies.
- Sent and processed 1,254 property statements and 83 direct billing statements for the purpose of assessing fixtures and business personal property.
- Discovered, maintained, and assessed 973 vessels and 96 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 1,221 Proposition 8 properties and restored to factored base year value 911 properties that had previously been on Proposition 8.

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- The Assessor received support and approval from the County Administrator’s Office for a new Assessment Specialist position to assist with administering Proposition 19.
- Began using a new Sales Comp module developed by Megabyte Systems Inc.

Performance Measures FY 2021-2022

PERFORMANCE MEASURES	RY 2019	RY 2020	RY 2021	RY 2022
	Actual	Actual	Actual	Actual
Secured Roll Valuation (less exemptions)	\$5,895,382,209	\$6,282,295,822	\$6,751,689,118	\$7,466,285,400
Secured Roll Units	31,875	32,081	32,263	33,048
Unsecured Roll Valuation (less exemptions)	\$246,055,480	\$267,302,851	\$256,406,241	\$284,902,230
Unsecured Roll Units	2,001	2,082	2,009	2,065
Cost per Roll Unit	\$49.94	\$53.08	\$53.34	\$52.82
Supplemental Roll Valuation	\$328,581,880	\$346,540,918	\$468,177,478	\$702,266,183
Supplemental Roll Units	3,065	2,825	3,114	3,718
Recorded Documents Processed	3,929	4,399	5,324	5,844
Building Permits Processed	2,048	1,860	2,005	2,124
Business Property Statements Processed	1,321	1,408	1,321	1,337
Audits Completed	18	16	16	15
Net Escaped Valuation Discovered per Audit	\$359,347	(\$316,554)	\$201,286	\$143,486
Proposition 8 Properties Enrolled (decline in value)	3,190	2,876	2,132	1,221
% of Assessment Roll Enrolled on Proposition 8	9.41%	8.42%	6.22%	3.48%
Recorded Maps/Splits (newly created parcels)	460	336	323	873
Total Value All Exemptions	\$803,954,773	\$826,915,069	\$836,545,866	\$873,072,792
Total Number Enrolled Exemptions	11,801	11,935	11,792	11,669
% Increase in Net Roll Value	7.52%	6.65%	7.00%	10.60%

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Goals and Objectives

FY 2023-2024

- 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.
- Accurately report adjustments to base year values resulting from Proposition 19.
- Assist Megabyte Systems Inc. with the development of a Proposition 19 module by beta testing components of the new system as they are developed.
- Monitor the residential housing market for possible declines in value (Proposition 8 adjustments).
- 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.
- Continue to examine and adjust the assessed value of approximately 1,221 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 process all Business Property Statements for enrollment.
- Inform and assist taxpayers to file 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.
- Install, train, and implement Megabyte System's new software enhancements, as they are developed and become functional.

Pending Issues/Policy Considerations FY 2022-2023

Proposition 19, approved by voters on November 3, 2020, is still posing implementation challenges for assessors across the state. 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 (Senate Bill 539) was written and introduced to address many of the deficiencies that assessors are required to administer, very little guidance on the reporting aspects of the measure have been provided by the California Department of Tax and Fee Administration (CDTFA), charged with developing regulations governing reporting. The CDTFA recently released an initial statement of reasons for a proposed regulation and two surveys that were conducted with regard to various questions related to reporting. However, the regulation is only proposed, and while the surveys tabulate the responses to questions, the CDTFA has not stated whether they agree with the responses or will make some other determination.

What is known from the text of Proposition 19 is that it requires each county to determine specified property tax revenue increases and decreases to annually determine the gain for the county and each local agency in the county. However, it does not impose that requirement on any specific county departments or clarify how each county is supposed to calculate the specified property tax revenue increases and decreases for the county, as well as each local agency in the county. It does appear that each county will annually require detailed information from their Assessor’s office about the impacts on adjusted base year values and detailed information from their Auditor-Controller’s office about how those impacts on adjusted base year values affect property tax revenues for the county and each local agency in the county.

A lack of clear guidance from the CDTFA has delayed the completion of a Proposition 19 module by Megabyte Systems Inc., our property tax software provider. In an effort to get things moving a working group has been formed among assessors to determine what information we believe should be captured by the module for tracking and reporting purposes. Additionally, a joint powers agreement among California counties was recently formed creating the California County Assessors’ Information Technology Authority, to receive, manage, and expend up to \$30,000,000 of state funds for technology improvements for county assessor departments. The first project slated for development is a Proposition 19 portal to assist with the exchange of information between counties for reporting and administering the intra-county base year value transfer portion of the measure.

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With little guidance from the CDTFA, assessors have been left to make reporting decisions on their own. These decisions will have an effect on potential reimbursements from the state for potential revenue losses resulting from the measure. 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.