

State Supplementation for County Assessors' Program

- Round Two Application Form -

Submitted by County of: NEVADA

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Please submit applications to the following email address **no later than August 19, 2019:**

SSCAProgram@dof.ca.gov

Funding Requested, Assessed Values, and Staffing Levels

- Please Use Whole Numbers for Dollar Amounts -

| | | | |
|---|--|--------------------|--------------------|
| 1 | Program funds requested per fiscal year (maximum of \$750,000 per fiscal year): | XXXXXXXXXXXXXXXXXX | 2018-19 |
| | | \$ | 193,333.00 2019-20 |
| | | \$ | 245,333 2020-21 |
| 2 | Number of budgeted, permanent positions in Fiscal Year 2017-18, as will be reported to the Board of Equalization (BOE) for its report titled "A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices" (hereafter referred to as the Report): | 23 | |
| 3 | Total assessed value of county-assessed property in 2017-18: | \$ | 18,547,528,306 |
| 4 | Number of new staff the Assessor's Office will add using Program funds and county matching funds: | 2 | Temporary |
| 5 | The amount of Program funds and county matching funds that will be used to provide office space and supplies for the staff identified in Question 4 above. | ? | |
| 6 | The amount of Program funds and county matching funds that will be used for information technology improvements: | \$ | 658,000 |

New Construction

- Please Use Whole Numbers for Dollar Amounts -

- | | | | |
|----|---|--------------------|---------|
| 7 | The total value added to the property tax roll in 2017-18 through the assessment and enrollment of newly constructed property, as will be reported to the BOE for the Report: | <hr/> | |
| 8 | The number of new construction assessments completed in 2017-18 as will be reported to the BOE for the Report: | 2000 | |
| 9 | The number of new construction assessments the Asseessor's Office expects the staff idenfied in Question 4 on Tab 1 to complete in each fiscal year: | XXXXXXXXXXXXXXXXXX | 2018-19 |
| | | 0 | 2019-20 |
| | | 0 | 2020-21 |
| 10 | Estimated value, by fiscal yeaer, that the staff identified in Question 4 on Tab 1 will add to the property tax roll by assessing newly constructed property | XXXXXXXXXXXXXXXXXX | 2018-19 |
| | | 0 | 2019-20 |
| | | 0 | 2020-21 |

Changes in Ownership

- Please Use Whole Numbers for Dollar Amounts -

| | | | |
|----|--|--------------------|---------|
| 11 | The total value added to the property tax roll in 2017-18 through the assessment of real property that has changed ownership: | _____ | |
| 12 | The number of change-in-ownership assessments completed in 2017-18: | 3411 | |
| 13 | The number of change-in-ownership assessments the Asseessor's Office expects the staff idenfied in Question 4 on Tab 1 to complete in each fiscal year: | XXXXXXXXXXXXXXXXXX | 2018-19 |
| | | 0 | 2019-20 |
| | | 0 | 2020-21 |
| 14 | Estimated value, by fiscal year, that the staff identified in Question 4 on Tab 1 will add to the property tax roll through change-in-ownership assessments: | XXXXXXXXXXXXXXXXXX | 2018-19 |
| | | 0 | 2019-20 |
| | | 0 | 2020-21 |

Supplemental Assessments

- Please Use Whole Numbers for Dollar Amounts -

| | | | |
|----|---|--------------------|---------|
| 15 | The total value added to the property tax roll in 2017-18 through supplemental assessments: | <hr/> | |
| 16 | The number of supplemental assessments completed in 2017-18: | <hr/> | |
| 17 | The number of supplemental assessments the Asseessor's Office expects the staff idenfied in Question 4 on Tab 1 to complete in each fiscal year: | XXXXXXXXXXXXXXXXXX | 2018-19 |
| | | 0 | 2019-20 |
| | | 0 | 2020-21 |
| 18 | Estimated value, by fiscal year, that the staff identified in Question 4 on Tab 1 will add to the property tax roll through supplemental assessments: | XXXXXXXXXXXXXXXXXX | 2018-19 |
| | | 0 | 2019-20 |
| | | 0 | 2020-21 |

Property Modifications

- Please Use Whole Numbers for Dollar Amounts -

- 19 The total value added to the property tax roll in 2017-18 through reassessing modified real property: _____
- 20 The number of modified real property reassessments completed in 2017-18: _____
- 21 The number of modified real property reassessments the Asseessor's Office expects the staff idenfied in Question 4 on Tab 1 to complete in each fiscal year:
- | | |
|--------------------|---------|
| XXXXXXXXXXXXXXXXXX | 2018-19 |
| 0 | 2019-20 |
| 0 | 2020-21 |
- 22 Estimated value, by fiscal year, that the staff identified in Question 4 on Tab 1 will add to the property tax roll by reassessing modified real property:
- | | |
|--------------------|---------|
| XXXXXXXXXXXXXXXXXX | 2018-19 |
| 0 | 2019-20 |
| 0 | 2020-21 |

Escaped Assessments

- Please Use Whole Numbers for Dollar Amounts -

| | | |
|----|---|----------------------------|
| 23 | The total value added to the property tax roll in 2017-18 through assessing property that previously escaped assessment: | _____ |
| 24 | The number of escaped assessments completed in 2017-18: | _____ |
| 25 | The number of escaped assessments the Assessor's Office expects the staff identified in Question 4 on Tab 1 to complete in each fiscal year: | XXXXXXXXXXXXXXXXXX 2018-19 |
| | | 0 2019-20 |
| | | 0 2020-21 |
| 26 | Estimated value, by fiscal year, that the staff identified in Question 4 on Tab 1 will add to the property tax roll by assessing property that previously escaped assessment: | XXXXXXXXXXXXXXXXXX 2018-19 |
| | | 0 2019-20 |
| | | 0 2020-21 |

Proposition 8 Reassessments

- Please Use Whole Numbers for Dollar Amounts -

| | | |
|----|--|---------------------------|
| 27 | The total value added to the property tax roll in 2017-18 through reassessing property that was reduced in value under Proposition 8: | |
| 28 | The number of Proposition 8 reassessments completed in 2017-18: | 10322 |
| 29 | The number of Proposition 8 reassessments the Assessor's Office expects the staff identified in Question 4 on Tab 1 to complete in each fiscal year: | XXXXXXXXXXXXXXXXX 2018-19 |
| | | 0 2019-20 |
| | | 0 2020-21 |
| 30 | Estimated value, by fiscal year, that the staff identified in Question 4 on Tab 1 will add to the property tax roll through Proposition 8 reassessments: | XXXXXXXXXXXXXXXXX 2018-19 |
| | | 0 2019-20 |
| | | 0 2020-21 |

Discovering Unassessed Property

- Please Use Whole Numbers for Dollar Amounts -

| | | | |
|----|---|--------------------|---------|
| 31 | The total value added to the property tax roll in 2017-18 by discovering and assessing unassessed property: | <hr/> | |
| 32 | The number of assessments of discovered property completed in 2017-18: | <hr/> | |
| 33 | The number of discovered property assessments the Asseessor's Office expects the staff idenfied in Question 4 on Tab 1 to complete in each fiscal year: | XXXXXXXXXXXXXXXXXX | 2018-19 |
| | | 0 | 2019-20 |
| | | 0 | 2020-21 |
| 34 | Estimated value, by fiscal year, that the staff identified in Question 4 on Tab 1 will add to the property tax roll by discovering and assessing unassessed property: | XXXXXXXXXXXXXXXXXX | 2018-19 |
| | | 0 | 2019-20 |
| | | 0 | 2020-21 |

Assessment Appeals

- Please Use Whole Numbers for Dollar Amounts -

| | | | |
|----|--|--------------------|---------|
| 35 | The total value added to the property tax roll in 2017-18 by resolving assessment appeals: | _____ | |
| 36 | The number of assessment appeals resolved by Assessor's office staff in 2017-18, as will be reported to the BOE for the Report: | 73 | |
| 37 | The number of assessment appeals the Asseessor's Office expects the staff identified in Question 4 on Tab 1 to resolve in each fiscal year: | XXXXXXXXXXXXXXXXXX | 2018-19 |
| | | 0 | 2019-20 |
| | | 0 | 2020-21 |
| 38 | Estimated value, by fiscal year, that the staff identified in Question 4 on Tab 1 will add to the property tax roll by resolving assessment appeals: | XXXXXXXXXXXXXXXXXX | 2018-19 |
| | | 0 | 2019-20 |
| | | 0 | 2020-21 |

Property Tax Audits

- Please Use Whole Numbers for Dollar Amounts -

- 39 The total value added to the property tax roll in 2017-18
by completing property tax audits: _____
- 40 The number of property tax audits completed by
Assessor's office staff in 2017-18: _____
- 41 The number of property tax audits the Asseessor's
Office expects the staff idenfied in Question 4 on Tab 1
to complete in each fiscal year:
- | | |
|--------------------|---------|
| XXXXXXXXXXXXXXXXXX | 2018-19 |
| _____ | 2019-20 |
| _____ | 2020-21 |
- 42 Estimated value, by fiscal year, that the staff identified
in Question 4 on Tab 1 will add to the property tax roll
by completing property tax audits:
- | | |
|--------------------|---------|
| XXXXXXXXXXXXXXXXXX | 2018-19 |
| _____ | 2019-20 |
| _____ | 2020-21 |

Information Technology System Improvements

- Please Use Whole Numbers for Dollar Amounts -

43 Identify, by fiscal year, the number of assessment tasks expected to be completed using Program-funded information technology systems and software, and the estimated dollar value added to the property tax roll:

| | | Number of assessment tasks: | | Value added to the roll: | |
|---|-------------------------------------|-----------------------------|---------|--------------------------|---------|
| a | New Construction: | XXXXXXXXXXXXXXXXX | 2018-19 | XXXXXXXXXXXXXXXXX | 2018-19 |
| | | 1900 | 2019-20 | 119,700,000 | 2019-20 |
| | | 2090 | 2020-21 | 135,850,000 | 2020-21 |
| b | Changes in Ownership: | XXXXXXXXXXXXXXXXX | 2018-19 | XXXXXXXXXXXXXXXXX | 2018-19 |
| | | 4500 | 2019-20 | 382,500,000 | 2019-20 |
| | | 4635 | 2020-21 | 417,150,000 | 2020-21 |
| c | Supplemental Assessments: | XXXXXXXXXXXXXXXXX | 2018-19 | XXXXXXXXXXXXXXXXX | 2018-19 |
| | | 5120 | 2019-20 | 358,400,000 | 2019-20 |
| | | 5380 | 2020-21 | 381,980,000 | 2020-21 |
| d | Modified Real Property Assessments: | XXXXXXXXXXXXXXXXX | 2018-19 | XXXXXXXXXXXXXXXXX | 2018-19 |
| | | 0 | 2019-20 | 0 | 2019-20 |
| | | 0 | 2020-21 | 0 | 2020-21 |

| | | | | | |
|---|----------------------------------|-------------------|---------|-------------------|---------|
| e | Escaped Assessments: | XXXXXXXXXXXXXXXXX | 2018-19 | XXXXXXXXXXXXXXXXX | 2018-19 |
| | | 1750 | 2019-20 | 105,000 | 2019-20 |
| | | 900 | 2020-21 | 49,500 | 2020-21 |
| f | Prop 8 Reassessments: | XXXXXXXXXXXXXXXXX | 2018-19 | XXXXXXXXXXXXXXXXX | 2018-19 |
| | | 8500 | 2019-20 | 125,000,000 | 2019-20 |
| | | 7000 | 2020-21 | 105,000,000 | 2020-21 |
| g | Discovering Unassessed Property: | XXXXXXXXXXXXXXXXX | 2018-19 | XXXXXXXXXXXXXXXXX | 2018-19 |
| | | 60 | 2019-20 | 2,100,000 | 2019-20 |
| | | 50 | 2020-21 | 1,750,000 | 2020-21 |

44 Describe how the IT system and software will increase functionality, staff productivity, and assessed valuation. If applicable, also describe if the IT improvements will impact multiple assessment activities in such a way that the impacts cannot be individually attributed to each assessment activity (e.g. if mapping technology will lead to an overall quantifiable assessed valuation increase that cannot be apportioned among the individual assessment activities. Expand the text box if necessary.

The Nevada County Assessor's office oversees the assessment of over 60,000 secured parcels. Current and historical data is contained solely in property paper files. Approximately 8,000 property paper files are routinely pulled, reviewed, processed and refiled each year by assessor staff to produce the annual tax roll. Additionally, there are approximately 7,000 property paper files that have been electronically adjusted each year under Prop 8 without notation on the paper record itself. We plan to leverage scanning and retrieval technology to enhance assessment efficiency and permanently store these valuable historical paper documents in an easily retrievable, and secure, electronic format. Scanning of all property file records in turn will create additional staff capacity to more accurately review our more "complex" and ongoing Prop 8 assessments. Currently at 8,489 Prop 8 parcels, it is estimated that some 3,500 parcels are those related to income production or custom design, each ideally requiring an individualized Prop 8 comparison appraisal annually. Also, as part of our application request, our new property tax system initially installed in the fall of 2018, Megabyte, is an ongoing process to reach 100% implementation. Requested SSCAP funding will enable complete conversion and implementation of Assessor's property database from decades old County property tax system into the new Megabyte program system. This includes the correct conversion of all the situs addresses of all the county's 60,000 plus parcels. As well, the SSCAP requested funds will enable the County to receive the annual maintenance services for its new Megabyte property tax system for the first two critical years of working in the new property tax program. SSCAP funding is also requested to facilitate the automated importation of daily recorded documents from the County Recorder's Office into the new Megabyte property tax

system. Automated importation of these critical documents will increase the speed, accuracy and efficiency of what now is a fully manual process.

45

In the box below, describe any other matters you believe Finance should consider when reviewing your application. Expand the text box if necessary.

A large, empty rectangular box with a thin black border, intended for the user to provide additional information or expand on their application details.