RESOLUTION No. 19-447

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION APPROVING THE SUBMITTAL OF THE STATE SUPPLEMENTATION FOR COUNTY ASSESSORS PROGRAM GRANT APPLICATION TO THE STATE DEPARTMENT OF FINANCE

WHEREAS, the State Legislature has determined that State and local governments benefit when County Assessors are able to fairly, accurately and expeditiously assess property for property tax purposes; and

WHEREAS, for the Fiscal Year 2018/19 through Fiscal Year 2020/21, inclusive, the State has created the State Supplementation for County Assessors Program (SSCAP) to provide matching funds for that effort; and SSCAP funds shall be used to supplement, and not supplant, existing funding and staffing levels; and participation in the SSCAP will provide much needed additional resources to the Office of the Assessor; and

WHEREAS, the Nevada County Assessor desires to participate in the 2019/20 and 2020/21 Fiscal Years to fund the following technology improvements: 1) implementation and maintenance costs for the County's new Property Tax System program, Megabyte; 2) scanning approximately 64,000 paper property files; and 3) enable electronic interfacing of the Nevada County Clerk Recorder's deed document recording software, Acclaim, with the County's property tax sytem; and

WHEREAS, the Assessor requests approval to apply for $438,666 in SSCAP funding over two years, requesting $193,333 for 2019/20 Fiscal Year and $245,333 for 2020/21 Fiscal Year. The total cost, including the state and county funding shares for the scanning project is $362,000. The total 2-year cost for the Megabyte property tax system implementation and maintenance project is $276,000, and the combined cost for the Acclaim recording interface project is $20,000; and

WHEREAS, the County is required to provide matching funds at the rate of one dollar for every two dollars requested from the State, which will be $219,334 for the County's share and $438,666 for the State's share over two fiscal years; and

WHEREAS, the County's 2019/20 Fiscal Year Adopted Budget includes $ 96,667 and the County commits to provide the $122,667 in matching funds in 2020/21 Fiscal Year budget and no Budget Amendment is required for 2019/20 Fiscal Year; and

WHEREAS, the application submittal deadline for SSCAP is August 19, 2019; and a Resolution from the Nevada County Board of Supervisors is required along with the application to be considered for the requested funds.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors approves the $96,667 in matching funds for 2019/20 Fiscal Year and commits to $122,667 matching funds in 2020/21 Fiscal Year, and authorizes the Assessor to submit an application to participate in the SSCAP and to execute any related documents.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a special meeting of said Board, held on the 13th day of August, 2019, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward Scofield, Dan Miller, Susan K. Hoek and Richard Anderson.

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER
Clerk of the Board of Supervisors

By: ____________________

____
Richard Anderson, Chair

8/13/2019 cc: Assessor*
AC*

SCCAP STATE GRANT

PROJECT		TOTAL	STATE SHARE	CO. SHARE
SCANNING RECORDS		$ 362,000	$ 241,333	$ 120,667
MEGABYTE MAINTENANCE		$ 276,000	$ 184,000	$ 92,000
ACCLAIM INTERFACE		$ 20,000	$ 13,333	$ 6,667
	TOTAL:	**$ 658,000**	**$ 438,666**	**$ 219,334**
19/20 FY REQUEST				
SCAN		$ 132,000	$ 88,000	$ 44,000
MEGABYTE		$ 138,000	$ 92,000	$ 46,000
ACCLAIM		$ 20,000	$ 13,333	$ 6,667
	19/20 FY TOTAL:	**$ 290,000**	**$ 193,333**	**$ 96,667**
20/20 FY REQUEST				
SCAN		$ 230,000	$ 153,333	$ 76,667
MEGABYTE		$ 138,000	$ 92,000	$ 46,000
	20/20 FY TOTAL:	**$ 368,000**	**$ 245,333**	**$ 122,667**

Note: Includes $32,000 for 2 Temp Office Assistant I EEs - 1,000 hrs @ $15.51 hrly each
to be hired in 19/20 FY

State Supplementation for County Assessors' Program

- Round Two Application Form -

Submitted by County of: NEVADA

Contact Person: SUE HORNE
Email Address: sue.horne@co.nevada.ca.us
Telephone Number: 530-265-1269

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):		XXXXXXXXXXXXXXX	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:	______________	
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:	XXXXXXXXXXXXXXX	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	XXXXXXXXXXXXXXX	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:	XXXXXXXXXXXXXXX	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:	XXXXXXXXXXXXXXX	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:	________________	
16	The number of supplemental assessments completed in 2017-18:	________________	
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:	XXXXXXXXXXXXXXX	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:	XXXXXXXXXXXXXXX	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 reassesing 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:

XXXXXXXXXXXXXXX	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:

XXXXXXXXXXXXXXX	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 Asseessor's Office expects the staff idenfied in Question 4 on Tab 1 to complete in each fiscal year:	XXXXXXXXXXXXXXX	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:	XXXXXXXXXXXXXXX	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 Asseessor's Office expects the staff idenfied in Question 4 on Tab 1 to complete in each fiscal year:	XXXXXXXXXXXXXXX	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:	XXXXXXXXXXXXXXX	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: ____________

32 The number of assessments of discovered property completed in 2017-18: ____________

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:

XXXXXXXXXXXXXXX	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:

XXXXXXXXXXXXXXX	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 idenfied in Question 4 on Tab 1 to resolve in each fiscal year:	XXXXXXXXXXXXXXX	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:	XXXXXXXXXXXXXXX	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:

XXXXXXXXXXXXXXX 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:

XXXXXXXXXXXXXXX 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:	XXXXXXXXXXXXXX	2018-19	XXXXXXXXXXXXXX	2018-19
		1900	2019-20	119,700,000	2019-20
		2090	2020-21	135,850,000	2020-21
b	Changes in Ownership:	XXXXXXXXXXXXXX	2018-19	XXXXXXXXXXXXXX	2018-19
		4500	2019-20	382,500,000	2019-20
		4635	2020-21	417,150,000	2020-21
c	Supplemental Assessments:	XXXXXXXXXXXXXX	2018-19	XXXXXXXXXXXXXX	2018-19
		5120	2019-20	358,400,000	2019-20
		5380	2020-21	381,980,000	2020-21
d	Modified Real Property Assessments:	XXXXXXXXXXXXXX	2018-19	XXXXXXXXXXXXXX	2018-19
		0	2019-20	0	2019-20
		0	2020-21	0	2020-21

e	Escaped Assessments:	XXXXXXXXXXXXXXX	2018-19	XXXXXXXXXXXXXXX	2018-19
		1750	2019-20	105,000	2019-20
		900	2020-21	49,500	2020-21
f	Prop 8 Reassessments:	XXXXXXXXXXXXXXX	2018-19	XXXXXXXXXXXXXXX	2018-19
		8500	2019-20	125,000,000	2019-20
		7000	2020-21	105,000,000	2020-21
g	Discovering Unassessed Property:	XXXXXXXXXXXXXXX	2018-19	XXXXXXXXXXXXXXX	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.