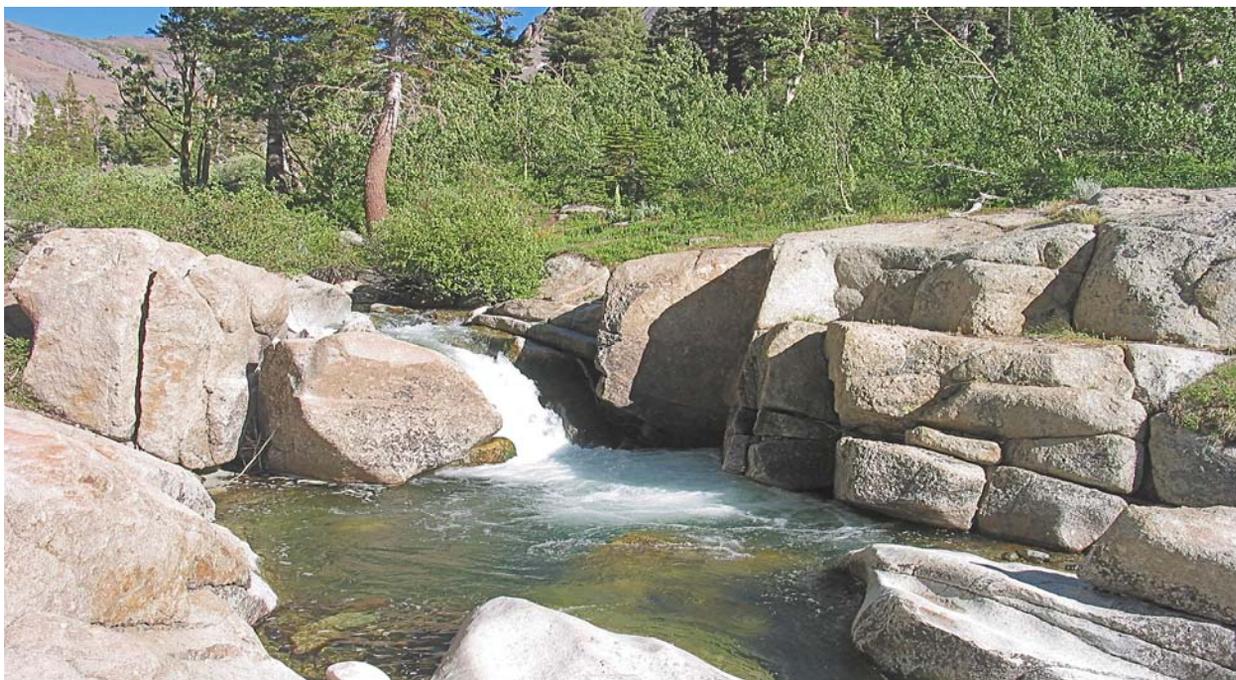




Assessor-Recorder Annual Report 2013-14



Ken Caetano
Assessor-Recorder

Annual Report 2013-2014

Tuolumne County Assessor-Recorder

Assessment Division

The local assessment roll consists of the Secured and Unsecured rolls. The Unsecured Roll includes the assessments for boats, aircraft, and business personal property. The total net assessed value on the Unsecured Roll for the 2012-13 fiscal year is \$198.1 million, showing an increase in assessed values of 4.09% from last year. The Secured Roll which includes the assessment of all privately-owned real property in the county now stands at \$5.82 billion, an increase of 1.16%. The combined total net taxable value of property in Tuolumne County for 2013-14 fiscal year is just over \$6.0 billion, representing an overall increase of more than \$74 million in assessed value or an increase of 1.25% from last year's totals.

There were indications during the 2012 calendar year that real estate activity was picking up and that prices were beginning to stabilize after nearly 7 years of decline. There are still large numbers of properties on the Secured Roll whose values were reduced due to the cumulative decline in values in recent years. By law, the assessor is required to compare the current market value of a property with its current assessed value and enroll the lesser of the two on the assessment roll. To date, our office has processed over 8,000 reductions to residential parcels. At this time, more than a quarter of the total assessed value of real estate in the county is related to properties that are being assessed for less than what they were purchased for. We will need to see a continued strengthening of property values before we can expect to reverse that trend and actually begin restoring higher values, but at least for now we are seeing the first increases in the assessed values in the county since 2008.

Recording Division

During the calendar year 2012, the Recorder's office experienced a significant increase in the amount of fees and transfer taxes collected in 2012 over the prior year. There was a 17% increase in the total number of documents recorded. Most noticeable were the increases in the numbers of deeds, deeds of trust, and reconveyances recorded. These reflect the historical low interest rates during the year that triggered more refinancing and the increased consumer confidence in real estate. There were also corresponding declines in the numbers of foreclosure related documents that were recorded. The amount of transfer tax and other recording fees that were collected also had a significant increase of nearly 21% over the previous calendar year. After so many years of the lackluster performance of real estate in the County, we're finally seeing some positive signs.

My sincere thanks goes out to the dedicated staff of men and women that worked hard to perform both assessment and recording functions efficiently and professionally during the past year. In spite of a reduction in staffing during the last three years, they have pulled together to make sure that all of the essential functions of the two divisions have been carried out with all due diligence.

I also want to express my thanks to all of the members of the Tuolumne County Board of Supervisors and the County Administrator for providing the support necessary for us to do our job.

Ken Caetano, Assessor-Recorder
County of Tuolumne



KEN CAETANO
Assessor-Recorder

COUNTY OF TUOLUMNE

OFFICE OF ASSESSOR-RECORDER

Administration Center • 2 South Green Street • Sonora, CA 95370

Assessor: (209) 533-5535
Assessor Fax: (209) 533-5674
Recorder: (209) 533-5531
Recorder Fax: (209) 533-6543

ASSESSOR'S AFFIDAVIT

Rev. & Tax Code Sec. 616

I, Ken Caetano, Assessor-Recorder of Tuolumne County, swear that between the lien date and July 1, 2013, I have made diligent inquiry and examination to ascertain all the property within the county subject to assessment by me, and that it has been assessed on the roll, according to the best of my judgment, information and belief, at its value as required by law; and that I have faithfully complied with all the duties imposed on the Assessor-Recorder under the revenue laws; and that I have not imposed any unjust or double assessment through malice, ill will, or otherwise; nor allowed anyone to escape a just and equal assessment through favor, reward, or otherwise.

Witness my hand this 26th day of June, 2013

Ken Caetano, Assessor-Recorder
County of Tuolumne

Subscribed and sworn before me this 26th day of June, 2013

Deborah Bautista, Auditor/Controller
County of Tuolumne

ASSESSMENT DIVISION



Assessment Roll Summary

	<u>2013-14</u>	<u>2012-13</u>	AMOUNT OF CHANGE	PERCENT CHANGE
Secured				
Land	\$ 1,969,267,086	\$ 1,954,845,051	\$ 14,422,035	0.74%
Improvements	\$ 3,900,624,716	\$ 3,842,058,497	\$ 58,566,219	1.52%
Fixed Equipment	\$ 42,171,126	\$ 43,218,897	\$ (1,047,771)	-2.42%
Mobiles	\$ 47,303,063	\$ 47,812,910	\$ (509,847)	-1.07%
Leasehold	\$ 48,757	\$ 58,448	\$ (9,691)	-16.58%
Personal Property	\$ 64,839,802	\$ 69,584,677	\$ (4,744,875)	-6.82%
Penalty	\$ 951,893	\$ 954,537	\$ (2,644)	-0.28%
Gross Secured Total	\$ 6,025,206,443	\$ 5,958,533,017	\$ 66,673,426	1.12%
Less Nonreimbursable Exemptions	\$ 204,558,913	\$ 204,360,099	\$ 198,814	0.10%
Net Taxable Value	\$ 5,820,647,530	\$ 5,754,172,918	\$ 66,474,612	1.16%
Less Homeowners' Exemptions	\$ 87,768,636	\$ 88,654,004	\$ (885,368)	-1.00%
Net Tangible Value	\$ 5,732,878,894	\$ 5,665,518,914	\$ 67,359,980	1.19%
Unsecured				
Land	\$ 16,552,418	\$ 16,448,190	\$ 104,228	0.63%
Improvements	\$ 9,348,748	\$ 9,162,046	\$ 186,702	2.04%
Fixed Equipment	\$ 27,337,179	\$ 28,145,359	\$ (808,180)	-2.87%
Leasehold	\$ 12,864,387	\$ 12,516,654	\$ 347,733	2.78%
Personal Property	\$ 130,852,566	\$ 123,039,964	\$ 7,812,602	6.35%
Penalty	\$ 2,183,043	\$ 2,221,757	\$ (38,714)	-1.74%
Gross Unsecured Total	\$ 199,138,341	\$ 191,533,970	\$ 7,604,371	3.97%
Less Nonreimbursable Exemptions	\$ 1,028,166	\$ 1,206,473	\$ (178,307)	-14.78%
Net Taxable Value	\$ 198,110,175	\$ 190,327,497	\$ 7,782,678	4.09%
Less Homeowners' Exemptions	\$ -	\$ -	\$ -	
Net Tangible Value	\$ 198,110,175	\$ 190,327,497	\$ 7,782,678	4.09%
Taxable Secured and Unsecured Total	\$ 6,018,757,705	\$ 5,944,500,415	\$ 74,257,290	1.25%

Excludes State Assessed Property

Sonora High School District

	Total Sonora High 2013-14	2012-13	AMOUNT OF CHANGE	PERCENT CHANGE
Secured				
Land	\$ 1,127,980,991	\$ 1,120,838,245	\$ 7,142,746	0.64%
Improvements	\$ 2,242,751,626	\$ 2,208,417,106	\$ 34,334,520	1.55%
Fixed Equipment	\$ 38,422,330	\$ 39,614,092	\$ (1,191,762)	-3.01%
Mobiles	\$ 44,191,136	\$ 44,619,858	\$ (428,722)	-0.96%
Leasehold	\$ 26,601	\$ 26,033	\$ 568	2.18%
Personal Property	\$ 57,001,359	\$ 61,388,720	\$ (4,387,361)	-7.15%
Penalty	\$ 679,911	\$ 651,856	\$ 28,055	4.30%
Gross Secured Total	\$ 3,511,053,954	\$ 3,475,555,910	\$ 35,498,044	1.02%
Less Nonreimbursable Exemptions	\$ 170,052,933	\$ 165,543,705	\$ 4,509,228	2.72%
Net Taxable Value	\$ 3,341,001,021	\$ 3,310,012,205	\$ 30,988,816	0.94%
Less Homeowners' Exemptions	\$ 60,107,342	\$ 60,564,685	\$ (457,343)	-0.76%
Net Tangible Value	\$ 3,280,893,679	\$ 3,249,447,520	\$ 31,446,159	0.97%
Unsecured				
Land	\$ 2,480,770	\$ 2,440,304	\$ 40,466	1.66%
Improvements	\$ 3,742,820	\$ 3,615,921	\$ 126,899	3.51%
Fixed Equipment	\$ 22,810,257	\$ 23,617,863	\$ (807,606)	-3.42%
Leasehold	\$ 11,505,513	\$ 11,228,216	\$ 277,297	2.47%
Personal Property	\$ 90,181,666	\$ 82,572,610	\$ 7,609,056	9.21%
Penalty	\$ 1,729,267	\$ 1,690,192	\$ 39,075	2.31%
Gross Unsecured Total	\$ 132,450,293	\$ 125,165,106	\$ 7,285,187	5.82%
Less Nonreimbursable Exemptions	\$ 644,216	\$ 907,400	\$ (263,184)	-29.00%
Net Taxable Value	\$ 131,806,077	\$ 124,257,706	\$ 7,548,371	6.07%
Less Homeowners' Exemptions	\$ -	\$ -	\$ -	#DIV/0!
Net Tangible Value	\$ 131,806,077	\$ 124,257,706	\$ 7,548,371	6.07%
Taxable Secured and Unsecured Total	\$ 3,472,807,098	\$ 3,434,269,911	\$ 38,537,187	1.12%

Excludes State Assessed Property

Summerville High School District

	Total Summerville High 2013-14	2012-13	AMOUNT OF CHANGE	PERCENT CHANGE
Secured				
Land	\$ 500,498,223	\$ 496,969,320	\$ 3,528,903	0.71%
Improvements	\$ 990,918,281	\$ 975,457,640	\$ 15,460,641	1.58%
Fixed Equipment	\$ 3,199,695	\$ 3,128,703	\$ 70,992	2.27%
Mobiles	\$ 1,202,935	\$ 1,262,883	\$ (59,948)	-4.75%
Leasehold	\$ 22,156	\$ 32,415	\$ (10,259)	-31.65%
Personal Property	\$ 5,861,480	\$ 6,153,033	\$ (291,553)	-4.74%
Penalty	\$ 128,793	\$ 153,699	\$ (24,906)	-16.20%
Gross Secured Total	\$ 1,501,831,563	\$ 1,483,157,693	\$ 18,673,870	1.26%
Less Nonreimbursable Exemptions	\$ 22,064,829	\$ 21,534,970	\$ 529,859	2.46%
Net Taxable Value	\$ 1,479,766,734	\$ 1,461,622,723	\$ 18,144,011	1.24%
Less Homeowners' Exemptions	\$ 17,189,662	\$ 17,486,216	\$ (296,554)	-1.70%
Net Tangible Value	\$ 1,462,577,072	\$ 1,444,136,507	\$ 18,440,565	1.28%
Unsecured				
Land	\$ 1,342,266	\$ 1,376,285	\$ (34,019)	-2.47%
Improvements	\$ 129,078	\$ 128,061	\$ 1,017	0.79%
Fixed Equipment	\$ 3,493,558	\$ 3,525,917	\$ (32,359)	-0.92%
Leasehold	\$ 1,082,625	\$ 1,034,309	\$ 48,316	4.67%
Personal Property	\$ 9,398,475	\$ 9,462,348	\$ (63,873)	-0.68%
Penalty	\$ 289,343	\$ 349,396	\$ (60,053)	-17.19%
Gross Unsecured Total	\$ 15,735,345	\$ 15,876,316	\$ (140,971)	-0.89%
Less Nonreimbursable Exemptions	\$ -	\$ -	\$ -	
Net Taxable Value	\$ 15,735,345	\$ 15,876,316	\$ (140,971)	-0.89%
Less Homeowners' Exemptions	\$ -	\$ -	\$ -	
Net Tangible Value	\$ 15,735,345	\$ 15,876,316	\$ (140,971)	-0.89%
Taxable Secured and Unsecured Total	\$ 1,495,502,079	\$ 1,477,499,039	\$ 18,003,040	1.22%

Excludes State Assessed Property

Southern Tuolumne Unified School District

	B.O.F. - Groveland 2013-14	2012-13	AMOUNT OF CHANGE	PERCENT CHANGE
Secured				
Land	\$ 340,787,872	\$ 337,037,486	\$ 3,750,386	1.11%
Improvements	\$ 666,954,809	\$ 658,183,751	\$ 8,771,058	1.33%
Fixed Equipment	\$ 526,390	\$ 476,102	\$ 50,288	10.56%
Mobiles	\$ 1,908,992	\$ 1,930,169	\$ (21,177)	-1.10%
Leasehold	\$ -	\$ -	\$ -	
Personal Property	\$ 1,976,963	\$ 2,042,924	\$ (65,961)	-3.23%
Penalty	\$ 143,189	\$ 148,982	\$ (5,793)	-3.89%
Gross Secured Total	\$ 1,012,298,215	\$ 999,819,414	\$ 12,478,801	1.25%
Less Nonreimbursable Exemptions	\$ 12,441,151	\$ 17,281,424	\$ (4,840,273)	-28.01%
Net Taxable Value	\$ 999,857,064	\$ 982,537,990	\$ 17,319,074	1.76%
Less Homeowners' Exemptions	\$ 10,471,632	\$ 10,603,103	\$ (131,471)	-1.24%
Net Tangible Value	\$ 989,385,432	\$ 971,934,887	\$ 17,450,545	1.80%
Unsecured				
Land	\$ 12,729,382	\$ 12,631,601	\$ 97,781	0.77%
Improvements	\$ 5,476,850	\$ 5,418,064	\$ 58,786	1.09%
Fixed Equipment	\$ 1,033,364	\$ 1,001,579	\$ 31,785	3.17%
Leasehold	\$ 276,249	\$ 254,129	\$ 22,120	8.70%
Personal Property	\$ 31,272,425	\$ 31,005,006	\$ 267,419	0.86%
Penalty	\$ 164,433	\$ 182,169	\$ (17,736)	-9.74%
Gross Unsecured Total	\$50,952,703	\$ 50,492,548	\$ 460,155	0.91%
Less Nonreimbursable Exemptions	\$ 383,950	\$ 299,073	\$ 84,877	28.38%
Net Taxable Value	\$50,568,753	\$ 50,193,475	\$ 375,278	0.75%
Less Homeowners' Exemptions	\$ -	\$ -	\$ -	
Net Tangible Value	\$50,568,753	\$ 50,193,475	\$ 375,278	0.75%
Taxable Secured and Unsecured Total	\$ 1,050,425,817	\$ 1,032,731,465	\$ 17,694,352	1.71%

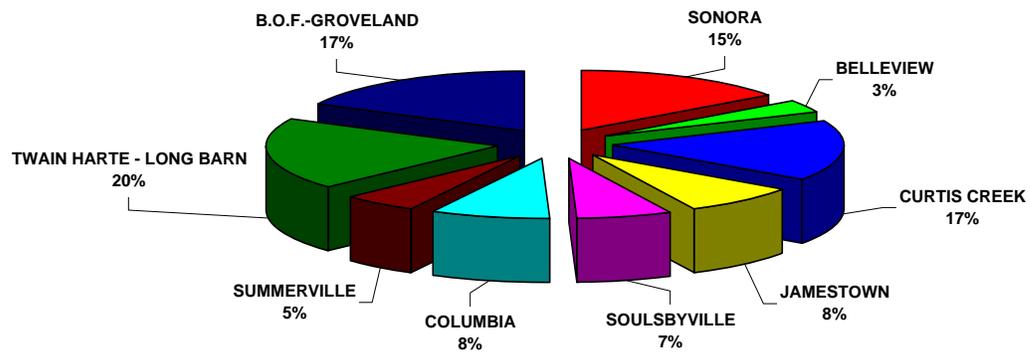
Excludes State Assessed Property

City of Sonora

	<u>2013-14</u>	<u>2012-13</u>	AMOUNT OF CHANGE	PERCENT CHANGE
Secured				
Land	\$ 159,650,706	\$ 156,964,296	\$ 2,686,410	1.71%
Improvements	\$ 379,480,184	\$ 372,565,458	\$ 6,914,726	1.86%
Fixed Equipment	\$ 2,776,403	\$ 2,766,265	\$ 10,138	0.37%
Mobiles	\$ 24,591	\$ 24,591	\$ -	0.00%
Leasehold	\$ -	\$ -	\$ -	#DIV/0!
Personal Property	\$ 28,595,057	\$ 30,816,885	\$ (2,221,828)	-7.21%
Penalty	\$ 87,368	\$ 104,051	\$ (16,683)	-16.03%
Gross Secured Total	\$ 570,614,309	\$ 563,241,546	\$ 7,372,763	1.31%
Less Nonreimbursable Exemptions	\$ 101,413,497	\$ 98,642,487	\$ 2,771,010	2.81%
Net Taxable Value	\$ 469,200,812	\$ 464,599,059	\$ 4,601,753	0.99%
Less Homeowners' Exemptions	\$ 5,286,400	\$ 5,283,600	\$ 2,800	0.05%
Net Tangible Value	\$ 463,914,412	\$ 459,315,459	\$ 4,598,953	1.00%
Unsecured				
Land	\$ 60,841	\$ 50,841	\$ 10,000	19.67%
Improvements	\$ 89,441	\$ 74,741	\$ 14,700	19.67%
Fixed Equipment	\$ 6,193,287	\$ 6,694,184	\$ (500,897)	-7.48%
Leasehold	\$ 4,676,554	\$ 4,655,463	\$ 21,091	0.45%
Personal Property	\$ 22,113,176	\$ 19,207,152	\$ 2,906,024	15.13%
Penalty	\$ 397,902	\$ 444,037	\$ (46,135)	-10.39%
Gross Unsecured Total	\$ 33,531,201	\$ 31,126,418	\$ 2,404,783	7.73%
Less Nonreimbursable Exemptions	\$ 446,790	\$ 497,400	\$ (50,610)	
Net Taxable Value	\$ 33,084,411	\$ 30,629,018	\$ 2,455,393	8.02%
Less Homeowners' Exemptions	\$ -	\$ -	\$ -	#DIV/0!
Net Tangible Value	\$ 33,084,411	\$ 30,629,018	\$ 2,455,393	8.02%
Taxable Secured and Unsecured Total	\$ 502,285,223	\$ 495,228,077	\$ 7,057,146	1.43%

Excludes State Assessed Property

Assessed Value Distribution by School District



ASSESSMENT ROLL WORKLOAD DETAIL 2013-14			
TOTAL PARCELS-SECURED ROLL	2013	2012	Change
	38,304	38,338	(34)
TOTAL PARCELS-UNSECURED ROLL	2013	2012	Change
	4,243	4,315	(72)
TOTAL PARCELS (SECURED & UNSECURED)	2013	2012	Change
	42,547	42,653	(106)

WORK PERFORMED - VALUATION DIVISION			
Professional Staff - Secured Roll Appraisers - 3.00 Note: 3.00 Assessment Technicians are responsible for processing all the valuation work performed by the appraisers.			
SECURED ROLL	2013	2012	Change
CHANGE IN OWNERSHIP PARCELS REVALUED	1,738	1,562	176
NEW STRUCTURES APPRAISED & ADDED TO THE ROLL	357	171	186
MOBILEHOMES	2,037	2,037	0
VALUATION REVIEWS	10,549	10,187	362
LAND CONSERVATION PARCELS	954	951	3
TIMBER PRESERVE ZONE PARCELS	383	383	0

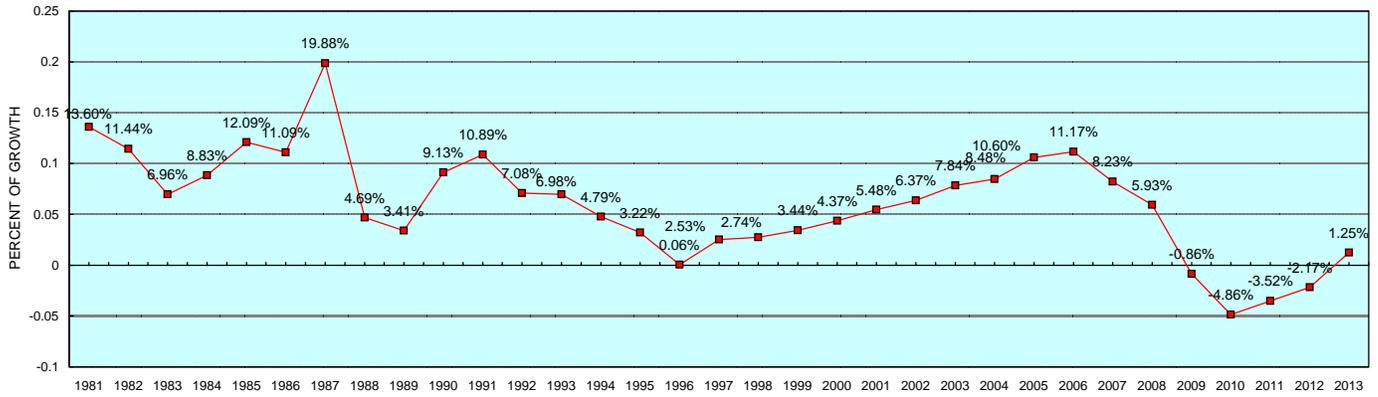
WORK PERFORMED - VALUATION DIVISION			
Professional Staff -Unsecured Roll Auditor - Appraisers - 1.0 Assessment Technicians - 1.0			
UNSECURED ROLL	2013	2012	Change
BOATS & HOUSEBOATS	2,317	2,374	(57)
BUSINESS ACCOUNTS	1,329	1,334	(5)
AIRCRAFT	174	178	(4)
NON-PATENTED MINES	159	168	(9)

WORK PERFORMED - ASSESSMENT ROLL OPERATIONS			
Total Assessment Division Support Staff Assessment Technicians - 3.0 Cadastral GIS Tech (Mapping) - 1.0			
	2013	2012	Change
NEW SUBDIVISIONS	1	1	0
TOTAL NEW SUBDIVISION LOTS	35	10	25
VALUE NOTIFICATIONS MAILED	11,727	11,694	33
HOMEOWNERS	12,578	12,701	(123)
DISABLED VETERANS	201	187	14
WELFARE ORGANIZATIONS	106	111	(5)
RELIGIOUS & CHURCH	76	76	0
MUSEUM & MISCELLANEOUS	9	10	(1)
HISTORICAL AIRCRAFT	20	24	(4)
Note: Workload indicators in this report do not reflect the thousands of phone calls, public counter contacts, and many other duties performed by the assessor staff.			

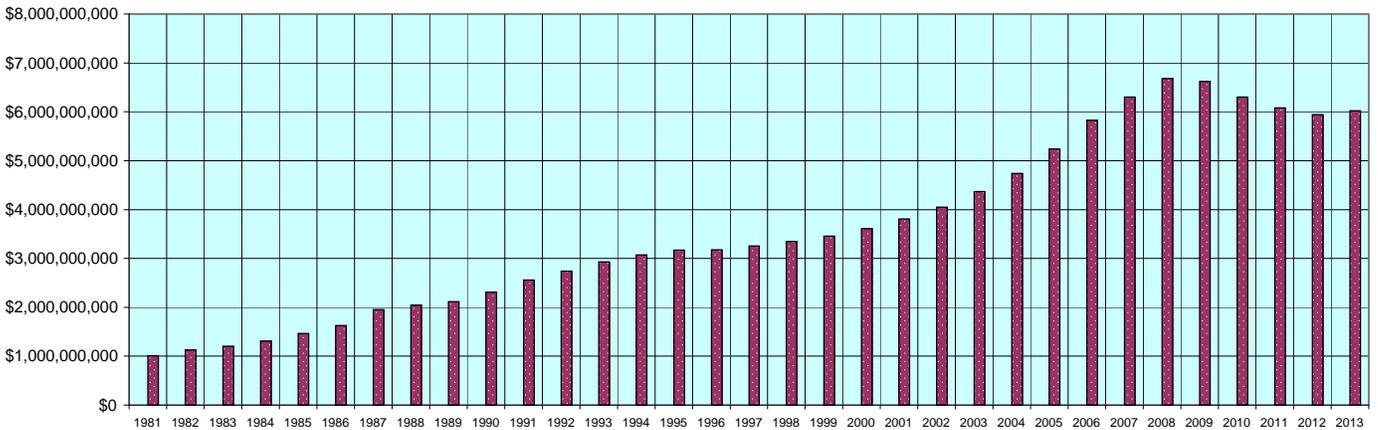
ASSESSMENT ROLL WORKLOAD DETAIL 2013-14

NEW STRUCTURAL IMPROVEMENTS			
	<u>2013</u>	<u>2012</u>	<u>Change</u>
RESIDENCES (STARTS)	13	18	(5)
RESIDENCES (CALL BACKS)	35	23	12
TAXABLE MOBILEHOMES	8	4	4
ADDITIONS	41	26	15
SWIMMING POOLS	7	6	1
CARPORTS	4	7	(3)
GARAGES	34	26	8
COMMERCIAL	3	8	(5)
RURAL BUILDINGS	12	3	9
CHURCHES	0	0	0
DUPLEXES	0	0	0
HANGARS	0	0	0
SITE DEVELOPMENT	1	0	1
MISCELLANEOUS	199	50	149
TOTALS	357	171	186

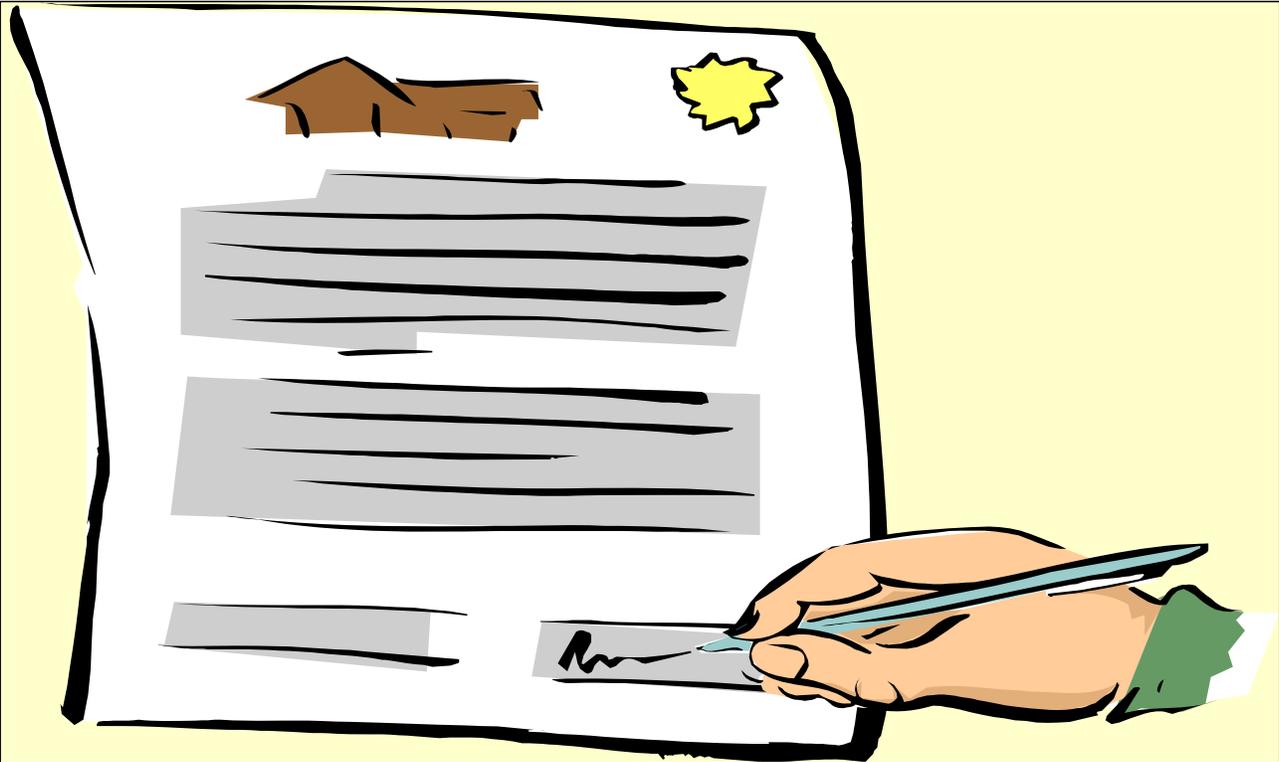
PERCENT INCREASE HISTORY



ASSESSED VALUE HISTORY



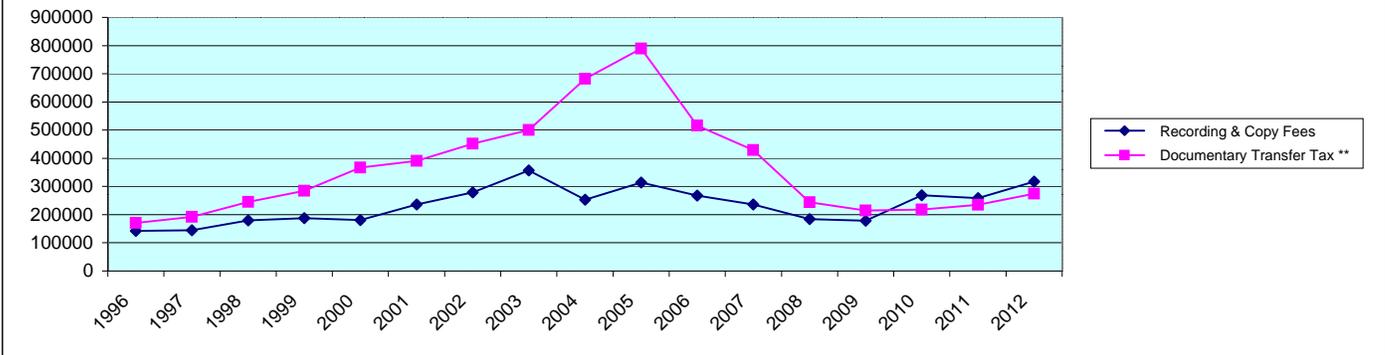
RECORDING DIVISION



FEES COLLECTED

	2012	2011	AMOUNT OF CHANGE	PERCENT CHANGE
Recording & Copy Fees	\$ 316,938.70	\$ 258,615.55	\$ 58,323.15	22.55%
Documentary Transfer Tax	\$ 274,100.67	\$ 234,448.55	\$ 39,652.12	16.91%
Monumentation Fees	\$ 13,190.00	\$ 11,620.00	\$ 1,570.00	13.51%
Micrographics Fees	\$ 18,355.00	\$ 14,962.00	\$ 3,393.00	22.68%
Involuntary Liens	\$ 141.00	\$ 182.00	\$ (41.00)	-22.53%
Administrative Charges	\$ 648.00	\$ 668.40	\$ (20.40)	-3.05%
Childrens Trust/Child Abuse	\$ 5,832.00	\$ 6,015.60	\$ (183.60)	-3.05%
Marriage Trust/Spousal Abuse	\$ 2,160.00	\$ 2,300.40	\$ (140.40)	-6.10%
Recorder's Modernization Trust	\$ 73,394.00	\$ 55,688.00	\$ 17,706.00	31.80%
Trial Court Funding (SB 21)	\$ 51,098.00	\$ 38,129.00	\$ 12,969.00	34.01%
V.R.I.P.	\$ 8,662.50	\$ 9,259.80	\$ (597.30)	-6.45%
TOTAL REVENUE	\$ 764,519.87	\$ 631,889.30	\$ 132,630.57	20.99%

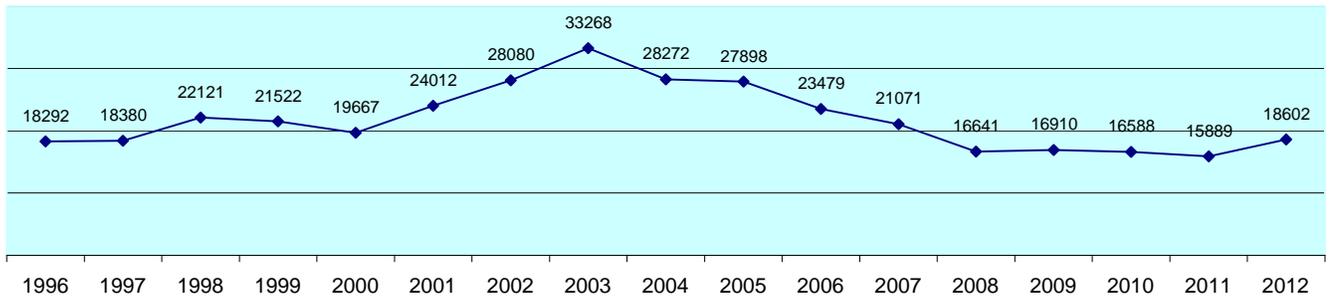
MAJOR REVENUE SOURCES



DOCUMENTS RECORDED

	2012	2011	AMOUNT OF CHANGE	PERCENT CHANGE
Deeds	3,789	3,252	537	16.51%
Deeds of Trust & Mortgages	2,771	1,921	850	44.25%
Reconveyances	2,967	1,910	1,057	55.34%
Notices of Default	520	595	(75)	-12.61%
Notices of Trustees Sales	454	500	(46)	-9.20%
Trustee's Deeds	323	381	(58)	-15.22%
Mining Claims	198	224	(26)	-11.61%
Miscellaneous	<u>7,580</u>	<u>7,106</u>	<u>474</u>	<u>6.67%</u>
TOTAL DOCUMENTS RECORDED	18,602	15,889	2,713	17.07%

TOTAL DOCUMENTS RECORDED



Annual Report of Vital Statistics

Marriages 328	2012	Births 539
Deaths 575		Twins 8 Sets

Thirteen Year Comparison												
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Marriages	348	372	349	343	337	378	353	373	376	361	337	328
Deaths	552	561	564	578	537	532	562	555	519	543	569	575
(Male)	280	302	291	300	275	282	279	282	276	262	297	286
(Female)	272	259	273	278	262	250	283	273	243	281	272	289
Births	524	529	530	529	514	612	563	590	514	577	516	539
(Male)	269	279	275	237	266	317	293	321	271	268	249	286
(Female)	255	250	255	292	248	295	270	269	243	309	267	253
Twins	5 sets	4 sets	3 sets	1 set	3 sets	9 sets	5 sets	5 sets	9 Sets	5 sets	5 Sets	8 Sets