



Assessor-Recorder
Annual Report
2014-15



Ken Caetano
Assessor-Recorder

Annual Report 2014-2015

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 2014-15 fiscal year is \$191.5 million, showing a decrease in assessed values of 3.35% from last year. The Secured Roll which includes the assessment of all privately-owned real property in the county now stands at \$5.97 billion, an increase of 2.63% over last year. The combined total net taxable value of property in Tuolumne County for 2014-15 fiscal year is just over \$6.16 billion, representing an overall increase of more than \$146 million in assessed value or an increase of 2.43% from last year's totals.

There were indications during the 2013 calendar year that real estate activity was picking up and that selling prices were beginning to slowly increase after nearly 8 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 9,000 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. Now that we are starting to see some strengthening of property values, our office has begun the process of partially restoring the base year values of many of those residential properties. The increases in property values, while encouraging, are still a long way from offsetting the many years of decline that we have been experiencing.

Recording Division

During the calendar year 2013, the Recorder's office experienced a small increase (4.91%) in the amount of fees and transfer taxes collected over the prior year. However, there was a 1.73% decrease in the total number of documents recorded. Most noticeable were the decreases in the numbers of Notices of Default, Notices of Trustees Sales, and Trustees Deeds recorded. These foreclosure-related documents were all around half of the numbers recorded in the prior year and more in keeping with the levels we were seeing before the "bursting" of the real estate bubble in 2005. After so many years of the lackluster performance of real estate in Tuolumne 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 four 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 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, 2014, 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, 2014

Ken Caetano, Assessor-Recorder
County of Tuolumne

Subscribed and sworn before me this 26th day of June, 2014

Deborah Bautista, Auditor/Controller
County of Tuolumne

ASSESSMENT DIVISION



Assessment Roll Summary

	<u>2014-15</u>	<u>2013-14</u>	AMOUNT OF CHANGE	PERCENT CHANGE
Secured				
Land	\$ 2,003,900,882	\$ 1,969,267,086	\$ 34,633,796	1.76%
Improvements	\$ 4,030,507,438	\$ 3,900,624,716	\$ 129,882,722	3.33%
Fixed Equipment	\$ 40,928,155	\$ 42,171,126	\$ (1,242,971)	-2.95%
Mobiles	\$ 46,794,091	\$ 47,303,063	\$ (508,972)	-1.08%
Leasehold	\$ 48,932	\$ 48,757	\$ 175	0.36%
Personal Property	\$ 65,344,559	\$ 64,839,802	\$ 504,757	0.78%
Penalty	\$ 1,749,102	\$ 951,893	\$ 797,209	83.75%
Gross Secured Total	\$ 6,189,273,159	\$ 6,025,206,443	\$ 164,066,716	2.72%
Less Nonreimbursable Exemptions	\$ 215,603,243	\$ 204,558,913	\$ 11,044,330	5.40%
Net Taxable Value	\$ 5,973,669,916	\$ 5,820,647,530	\$ 153,022,386	2.63%
Less Homeowners' Exemptions	\$ 86,358,815	\$ 87,768,636	\$ (1,409,821)	-1.61%
Net Tangible Value	\$ 5,887,311,101	\$ 5,732,878,894	\$ 154,432,207	2.69%
Unsecured				
Land	\$ 16,740,257	\$ 16,552,418	\$ 187,839	1.13%
Improvements	\$ 9,450,920	\$ 9,348,748	\$ 102,172	1.09%
Fixed Equipment	\$ 27,348,603	\$ 27,337,179	\$ 11,424	0.04%
Leasehold	\$ 12,433,952	\$ 12,864,387	\$ (430,435)	-3.35%
Personal Property	\$ 124,968,065	\$ 130,852,566	\$ (5,884,501)	-4.50%
Penalty	\$ 1,497,921	\$ 2,183,043	\$ (685,122)	-31.38%
Gross Unsecured Total	\$ 192,439,718	\$ 199,138,341	\$ (6,698,623)	-3.36%
Less Nonreimbursable Exemptions	\$ 960,555	\$ 1,028,166	\$ (67,611)	-6.58%
Net Taxable Value	\$ 191,479,163	\$ 198,110,175	\$ (6,631,012)	-3.35%
Less Homeowners' Exemptions	\$ -	\$ -	\$ -	
Net Tangible Value	\$ 191,479,163	\$ 198,110,175	\$ (6,631,012)	-3.35%
Taxable Secured and Unsecured Total	\$ 6,165,149,079	\$ 6,018,757,705	\$ 146,391,374	2.43%

Excludes State Assessed Property

Sonora High School District

	Total Sonora High 2014-15	2013-14	AMOUNT OF CHANGE	PERCENT CHANGE
Secured				
Land	\$ 1,148,872,249	\$ 1,127,980,991	\$ 20,891,258	1.85%
Improvements	\$ 2,313,707,373	\$ 2,242,751,626	\$ 70,955,747	3.16%
Fixed Equipment	\$ 37,327,480	\$ 38,445,041	\$ (1,117,561)	-2.91%
Mobiles	\$ 43,463,510	\$ 44,191,136	\$ (727,626)	-1.65%
Leasehold	\$ 26,776	\$ 26,601	\$ 175	0.66%
Personal Property	\$ 58,318,996	\$ 57,001,359	\$ 1,317,637	2.31%
Penalty	\$ 1,245,029	\$ 679,911	\$ 565,118	83.12%
Gross Secured Total	\$ 3,602,961,413	\$ 3,511,076,665	\$ 91,884,748	2.62%
Less Nonreimbursable Exemptions	\$ 173,497,002	\$ 170,052,933	\$ 3,444,069	2.03%
Net Taxable Value	\$ 3,429,464,411	\$ 3,341,023,732	\$ 88,440,679	2.65%
Less Homeowners' Exemptions	\$ 59,284,749	\$ 60,107,342	\$ (822,593)	-1.37%
Net Tangible Value	\$ 3,370,179,662	\$ 3,280,916,390	\$ 89,263,272	2.72%
Unsecured				
Land	\$ 2,482,281	\$ 2,480,770	\$ 1,511	0.06%
Improvements	\$ 3,804,121	\$ 3,742,820	\$ 61,301	1.64%
Fixed Equipment	\$ 22,228,493	\$ 22,810,257	\$ (581,764)	-2.55%
Leasehold	\$ 11,086,326	\$ 11,505,513	\$ (419,187)	-3.64%
Personal Property	\$ 85,474,917	\$ 90,181,666	\$ (4,706,749)	-5.22%
Penalty	\$ 1,020,732	\$ 1,729,267	\$ (708,535)	-40.97%
Gross Unsecured Total	\$ 126,096,870	\$ 132,450,293	\$ (6,353,423)	-4.80%
Less Nonreimbursable Exemptions	\$ 621,599	\$ 644,216	\$ (22,617)	-3.51%
Net Taxable Value	\$ 125,475,271	\$ 131,806,077	\$ (6,330,806)	-4.80%
Less Homeowners' Exemptions	\$ -	\$ -	\$ -	#DIV/0!
Net Tangible Value	\$ 125,475,271	\$ 131,806,077	\$ (6,330,806)	-4.80%
Taxable Secured and Unsecured Total	\$ 3,554,939,682	\$ 3,472,829,809	\$ 82,109,873	2.36%

Excludes State Assessed Property

Summerville High School District

	Total Summerville High 2014-15	2013-14	AMOUNT OF CHANGE	PERCENT CHANGE
Secured				
Land	\$ 513,907,077	\$ 500,498,223	\$ 13,408,854	2.68%
Improvements	\$ 1,027,901,060	\$ 990,918,281	\$ 36,982,779	3.73%
Fixed Equipment	\$ 3,074,875	\$ 3,199,695	\$ (124,820)	-3.90%
Mobiles	\$ 1,302,622	\$ 1,202,935	\$ 99,687	8.29%
Leasehold	\$ 22,156	\$ 22,156	\$ -	0.00%
Personal Property	\$ 5,320,973	\$ 5,861,480	\$ (540,507)	-9.22%
Penalty	\$ 390,791	\$ 128,793	\$ 261,998	203.43%
Gross Secured Total	\$ 1,551,919,554	\$ 1,501,831,563	\$ 50,087,991	3.34%
Less Nonreimbursable Exemptions	\$ 23,162,875	\$ 22,064,829	\$ 1,098,046	4.98%
Net Taxable Value	\$ 1,528,756,679	\$ 1,479,766,734	\$ 48,989,945	3.31%
Less Homeowners' Exemptions	\$ 16,911,805	\$ 17,189,662	\$ (277,857)	-1.62%
Net Tangible Value	\$ 1,511,844,874	\$ 1,462,577,072	\$ 49,267,802	3.37%
Unsecured				
Land	\$ 1,611,369	\$ 1,342,266	\$ 269,103	20.05%
Improvements	\$ 130,812	\$ 129,078	\$ 1,734	1.34%
Fixed Equipment	\$ 4,009,740	\$ 3,493,558	\$ 516,182	14.78%
Leasehold	\$ 1,077,500	\$ 1,082,625	\$ (5,125)	-0.47%
Personal Property	\$ 9,120,305	\$ 9,398,475	\$ (278,170)	-2.96%
Penalty	\$ 290,445	\$ 289,343	\$ 1,102	0.38%
Gross Unsecured Total	\$ 16,240,171	\$ 15,735,345	\$ 504,826	3.21%
Less Nonreimbursable Exemptions	\$ -	\$ -	\$ -	
Net Taxable Value	\$ 16,240,171	\$ 15,735,345	\$ 504,826	3.21%
Less Homeowners' Exemptions	\$ -	\$ -	\$ -	
Net Tangible Value	\$ 16,240,171	\$ 15,735,345	\$ 504,826	3.21%
Taxable Secured and Unsecured Total	\$ 1,544,996,850	\$ 1,495,502,079	\$ 49,494,771	3.31%

Excludes State Assessed Property

Southern Tuolumne Unified School District

	B.O.F. - Groveland		AMOUNT OF	PERCENT
	<u>2014-15</u>	<u>2013-14</u>	CHANGE	CHANGE
Secured				
Land	\$ 341,121,556	\$ 340,787,872	\$ 333,684	0.10%
Improvements	\$ 688,899,005	\$ 666,954,809	\$ 21,944,196	3.29%
Fixed Equipment	\$ 497,024	\$ 526,390	\$ (29,366)	-5.58%
Mobiles	\$ 2,027,959	\$ 1,908,992	\$ 118,967	6.23%
Leasehold	\$ -	\$ -	\$ -	0.00%
Personal Property	\$ 1,704,590	\$ 1,976,963	\$ (272,373)	-13.78%
Penalty	\$ 113,282	\$ 143,189	\$ (29,907)	-20.89%
Gross Secured Total	\$ 1,034,363,416	\$ 1,012,298,215	\$ 22,065,201	2.18%
Less Nonreimbursable Exemptions	\$ 18,943,366	\$ 12,441,151	\$ 6,502,215	52.26%
Net Taxable Value	\$ 1,015,420,050	\$ 999,857,064	\$ 15,562,986	1.56%
Less Homeowners' Exemptions	\$ 10,162,261	\$ 10,471,632	\$ (309,371)	-2.95%
Net Tangible Value	\$ 1,005,257,789	\$ 989,385,432	\$ 15,872,357	1.60%
Unsecured				
Land	\$ 12,646,607	\$ 12,729,382	\$ (82,775)	-0.65%
Improvements	\$ 5,515,987	\$ 5,476,850	\$ 39,137	0.71%
Fixed Equipment	\$ 1,110,370	\$ 1,033,364	\$ 77,006	7.45%
Leasehold	\$ 270,126	\$ 276,249	\$ (6,123)	-2.22%
Personal Property	\$ 30,372,843	\$ 31,272,425	\$ (899,582)	-2.88%
Penalty	\$ 186,744	\$ 164,433	\$ 22,311	13.57%
Gross Unsecured Total	\$50,102,677	\$ 50,952,703	\$ (850,026)	-1.67%
Less Nonreimbursable Exemptions	\$ 338,956	\$ 383,950	\$ (44,994)	-11.72%
Net Taxable Value	\$49,763,721	\$ 50,568,753	\$ (805,032)	-1.59%
Less Homeowners' Exemptions	\$ -	\$ -	\$ -	
Net Tangible Value	\$49,763,721	\$ 50,568,753	\$ (805,032)	-1.59%
Taxable Secured and Unsecured Total	\$ 1,065,183,771	\$ 1,050,425,817	\$ 14,757,954	1.40%

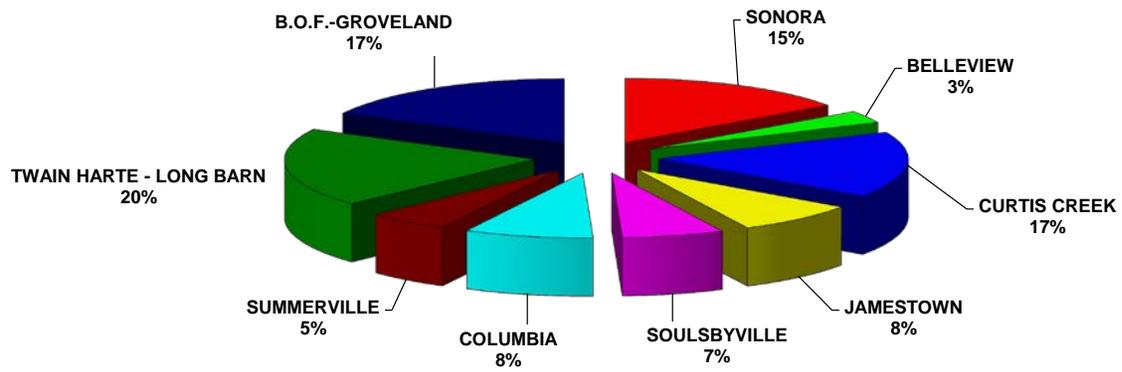
Excludes State Assessed Property

City of Sonora

	<u>2014-15</u>	<u>2013-14</u>	AMOUNT OF CHANGE	PERCENT CHANGE
Secured				
Land	\$ 163,049,899	\$ 159,650,706	\$ 3,399,193	2.13%
Improvements	\$ 387,850,861	\$ 379,480,184	\$ 8,370,677	2.21%
Fixed Equipment	\$ 2,640,548	\$ 2,776,403	\$ (135,855)	-4.89%
Mobiles	\$ 24,591	\$ 24,591	\$ -	0.00%
Leasehold	\$ -	\$ -	\$ -	#DIV/0!
Personal Property	\$ 29,989,027	\$ 28,595,057	\$ 1,393,970	4.87%
Penalty	\$ 67,044	\$ 87,368	\$ (20,324)	-23.26%
Gross Secured Total	\$ 583,621,970	\$ 570,614,309	\$ 13,007,661	2.28%
Less Nonreimbursable Exemptions	\$ 102,187,529	\$ 101,413,497	\$ 774,032	0.76%
Net Taxable Value	\$ 481,434,441	\$ 469,200,812	\$ 12,233,629	2.61%
Less Homeowners' Exemptions	\$ 5,247,200	\$ 5,286,400	\$ (39,200)	-0.74%
Net Tangible Value	\$ 476,187,241	\$ 463,914,412	\$ 12,272,829	2.65%
Unsecured				
Land	\$ 67,045	\$ 60,841	\$ 6,204	10.20%
Improvements	\$ 93,366	\$ 89,441	\$ 3,925	4.39%
Fixed Equipment	\$ 6,495,656	\$ 6,193,287	\$ 302,369	4.88%
Leasehold	\$ 4,452,127	\$ 4,676,554	\$ (224,427)	-4.80%
Personal Property	\$ 21,980,067	\$ 22,113,176	\$ (133,109)	-0.60%
Penalty	\$ 254,386	\$ 397,902	\$ (143,516)	-36.07%
Gross Unsecured Total	\$ 33,342,647	\$ 33,531,201	\$ (188,554)	-0.56%
Less Nonreimbursable Exemptions	\$ 459,784	\$ 446,790	\$ 12,994	
Net Taxable Value	\$ 32,882,863	\$ 33,084,411	\$ (201,548)	-0.61%
Less Homeowners' Exemptions	\$ -	\$ -	\$ -	#DIV/0!
Net Tangible Value	\$ 32,882,863	\$ 33,084,411	\$ (201,548)	-0.61%
Taxable Secured and Unsecured Total	\$ 514,317,304	\$ 502,285,223	\$ 12,032,081	2.40%

Excludes State Assessed Property

Assessed Value Distribution by School District



ASSESSMENT ROLL WORKLOAD DETAIL 2014-15			
TOTAL PARCELS-SECURED ROLL	<u>2014</u>	<u>2013</u>	<u>Change</u>
	38,265	38,304	(39)
TOTAL PARCELS-UNSECURED ROLL	<u>2014</u>	<u>2013</u>	<u>Change</u>
	4,186	4,243	(57)
TOTAL PARCELS (SECURED & UNSECURED)	<u>2014</u>	<u>2013</u>	<u>Change</u>
	42,451	42,547	(96)

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	<u>2014</u>	<u>2013</u>	<u>Change</u>
CHANGE IN OWNERSHIP PARCELS REVALUED	1,702	1,738	(36)
NEW STRUCTURES APPRAISED & ADDED TO THE ROLL	367	357	10
MOBILEHOMES	2,035	2,037	(2)
VALUATION REVIEWS	9,731	10,549	(818)
LAND CONSERVATION PARCELS	953	954	(1)
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	<u>2014</u>	<u>2013</u>	<u>Change</u>
BOATS & HOUSEBOATS	2,325	2,317	8
BUSINESS ACCOUNTS	1,287	1,329	(42)
AIRCRAFT	162	174	(12)
NON-PATENTED MINES	148	159	(11)

WORK PERFORMED - ASSESSMENT ROLL OPERATIONS			
Total Assessment Division Support Staff Assessment Technicians - 3.0 Cadastral GIS Tech (Mapping) - 1.0			
	<u>2014</u>	<u>2013</u>	<u>Change</u>
NEW SUBDIVISIONS	0	1	(1)
TOTAL NEW SUBDIVISION LOTS	0	35	(35)
VALUE NOTIFICATIONS MAILED	11,563	11,727	(164)
HOMEOWNERS	12,375	12,578	(203)
DISABLED VETERANS	231	201	30
WELFARE ORGANIZATIONS	98	106	(8)
RELIGIOUS & CHURCH	77	76	1
MUSEUM & MISCELLANEOUS	8	9	(1)
HISTORICAL AIRCRAFT	18	20	(2)
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 2014-15

<u>NEW STRUCTURAL IMPROVEMENTS</u>			
	<u>2014</u>	<u>2013</u>	<u>Change</u>
RESIDENCES (STARTS)	16	13	3
RESIDENCES (CALL BACKS)	19	35	(16)
TAXABLE MOBILEHOMES	4	8	(4)
ADDITIONS	55	41	14
SWIMMING POOLS	9	7	2
CARPORTS	5	4	1
GARAGES	31	34	(3)
COMMERCIAL	5	3	2
RURAL BUILDINGS	15	12	3
CHURCHES	0	0	0
DUPLEXES	0	0	0
HANGARS	0	0	0
SITE DEVELOPMENT	0	1	(1)
MISCELLANEOUS	208	199	9
TOTALS	367	357	10

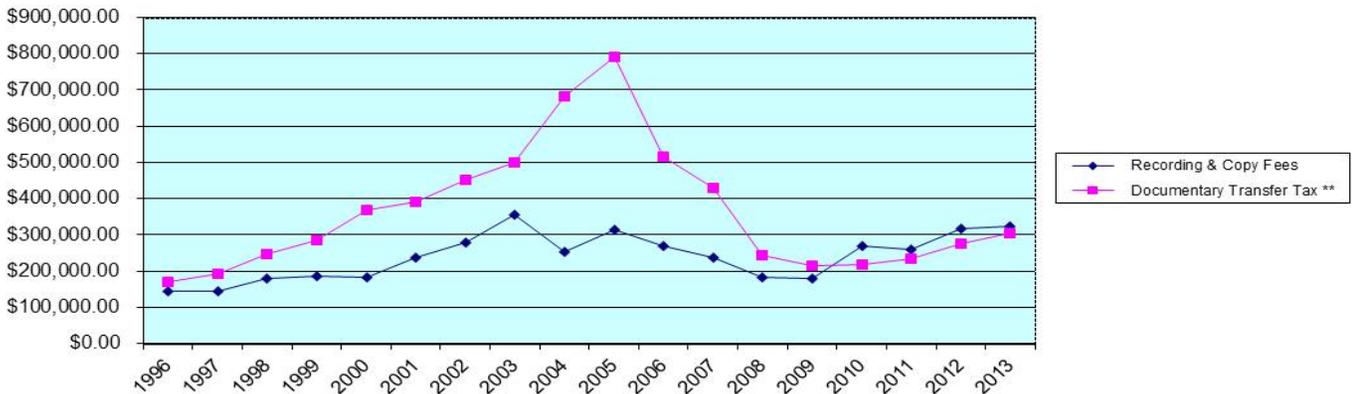
RECORDING DIVISION



FEES COLLECTED

	2013	2012	AMOUNT OF CHANGE	PERCENT CHANGE
Recording & Copy Fees	\$ 322,590.55	\$ 316,938.70	\$ 5,651.85	1.78%
Documentary Transfer Tax	\$ 305,562.85	\$ 274,100.67	\$ 31,462.18	11.48%
Monumentation Fees	\$ 14,730.00	\$ 13,190.00	\$ 1,540.00	11.68%
Micrographics Fees	\$ 17,728.00	\$ 18,355.00	\$ (627.00)	-3.42%
Involuntary Liens	\$ 55.00	\$ 141.00	\$ (86.00)	-60.99%
Administrative Charges	\$ 655.80	\$ 648.00	\$ 7.80	1.20%
Childrens Trust/Child Abuse	\$ 5,907.60	\$ 5,832.00	\$ 75.60	1.30%
Marriage Trust/Spousal Abuse	\$ 2,362.40	\$ 2,160.00	\$ 202.40	9.37%
Recorder's Modernization Trust	\$ 72,811.00	\$ 73,394.00	\$ (583.00)	-0.79%
Trial Court Funding (SB 21)	\$ 50,650.00	\$ 51,098.00	\$ (448.00)	-0.88%
V.R.I.P.	\$ 9,017.25	\$ 8,662.50	\$ 354.75	4.10%
TOTAL REVENUE	\$ 802,070.45	\$ 764,519.87	\$ 37,550.58	4.91%

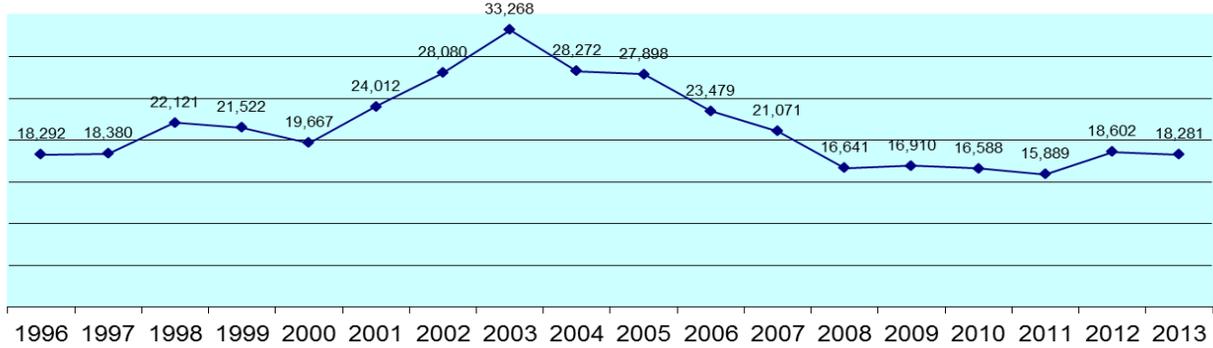
MAJOR REVENUE SOURCES



DOCUMENTS RECORDED

	2013	2012	AMOUNT OF CHANGE	PERCENT CHANGE
Deeds	4,084	3,789	295	7.79%
Deeds of Trust & Mortgages	2,752	2,771	(19)	-0.69%
Reconveyances	3,033	2,967	66	2.22%
Notices of Default	259	520	(261)	-50.19%
Notices of Trustees Sales	197	454	(257)	-56.61%
Trustee's Deeds	160	323	(163)	-50.46%
Mining Claims	156	198	(42)	-21.21%
Miscellaneous	7,640	7,580	60	0.79%
TOTAL DOCUMENTS RECORDED	18,281	18,602	(321)	-1.73%

TOTAL DOCUMENTS RECORDED



Annual Report of Vital Statistics

2013	
Marriages 351	Births 553
Deaths 595	Twins 3 sets

Thirteen Year Comparison													
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Marriages	348	372	349	343	337	378	353	373	376	361	337	328	351
Deaths	552	561	564	578	537	532	562	555	519	543	569	575	595
(Male)	280	302	291	300	275	282	279	282	276	262	297	286	300
(Female)	272	259	273	278	262	250	283	273	243	281	272	289	295
Births	524	529	530	529	514	612	563	590	514	577	516	539	553
(Male)	269	279	275	237	266	317	293	321	271	268	249	286	278
(Female)	255	250	255	292	248	295	270	269	243	309	267	253	275
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	3 sets