AMADOR COUNTY
SUPPLEMENTAL
ASSESSMENT PRACTICES SURVEY

MAY 2022

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May 10, 2022

TO COUNTY ASSESSORS:

No. 2022/019

AMADOR COUNTY
SUPPLEMENTAL ASSESSMENT PRACTICES SURVEY

A copy of the Amador County Supplemental Assessment Practices Survey Report is enclosed for your information. The State Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in specified counties to determine that the practices and procedures used by the County Assessor in the valuation of properties are in conformity with all provisions of law.

The Honorable James B. Rooney, Amador County Assessor, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained therein. The report, including the Assessor's response, constitutes the final survey report, which is distributed to the Governor, the Attorney General, and the State Legislature; and to the Amador County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this supplemental survey was performed by the BOE's County-Assessed Properties Division during April and May 2021. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Mr. Rooney and his staff gave their complete cooperation during the survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:dcl
Enclosure

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INTRODUCTION

Although county government has the primary responsibility for local property tax assessment, the State has both a public policy interest and a financial interest in promoting fair and equitable assessments throughout California. The public policy interest arises from the impact of property taxes on taxpayers and the inherently subjective nature of the assessment process. The financial interest derives from state law that annually guarantees California schools a minimum amount of funding; to the extent that property tax revenues fall short of providing this minimum amount of funding, the State must make up the difference from the general fund.

The assessment practices survey program is one of the State's major efforts to address these interests and to promote uniformity, fairness, equity, and integrity in the property tax assessment process. Under this program, the State Board of Equalization (BOE) periodically reviews the practices and procedures (surveys) of specified County Assessors' offices. This report reflects the BOE's findings in its current survey of the Amador County Assessor's Office.

The Assessor is required to file with the board of supervisors a response that states the manner in which the Assessor has implemented, intends to implement, or the reasons for not implementing the recommendations contained in this report. Copies of the response are to be sent to the Governor, the Attorney General, the BOE, and the Senate and Assembly; and to the Amador County Board of Supervisors, Grand Jury, and Assessment Appeals Board. That response is to be filed within one year of the date the report is issued and annually thereafter until all issues are resolved. The Honorable James B. Rooney, Amador County Assessor, elected to file his initial response prior to the publication of our survey; it is included in this report following the Appendixes.

OBJECTIVE

The survey shall "…show the extent to which assessment practices are consistent with or differ from state law and regulations."[1] The primary objective of a survey is to ensure the Assessor's compliance with state law governing the administration of local property taxation. This objective serves the three-fold purpose of protecting the state's interest in the property tax dollar, promoting fair treatment of taxpayers, and maintaining the overall integrity and public confidence in the property tax system in California.

The objective of the survey program is to promote statewide uniformity and consistency in property tax assessment by reviewing each specified county's property assessment practices and procedures, and publishing an assessment practices survey report. Every Assessor is required to identify and assess all properties located within the county – unless specifically exempt – and maintain a database or "roll" of the properties and their assessed values. If the Assessor's roll meets state requirements, the county is allowed to recapture some administrative costs.

SCOPE AND METHODOLOGY

Government Code sections 15640 and 15642 define the scope of an assessment practices survey. As directed by those statutes, our survey addresses the adequacy of the procedures and practices employed by the Assessor in the valuation of property, the volume of assessing work as measured by property type, and the performance of other duties enjoined upon the Assessor.

Pursuant to Revenue and Taxation Code[2] section 75.60, the BOE determines through the survey program whether a county assessment roll meets the standards for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments. Such certification is obtained either by satisfactory statistical result from a sampling of the county's assessment roll, or by a determination by the survey team – based on objective standards defined in regulation – that there are no significant assessment problems in the county.

The BOE has elected to conduct a supplemental survey for Amador County. The supplemental survey includes a review of the recommendations contained in the prior survey report, the Assessor's written response to the recommendations, the Assessor's current records pertaining to those recommendations, and interviews with the Assessor and his staff. This supplemental survey is made to determine the extent to which the Assessor has implemented the recommendations contained in the prior survey report and to identify areas where problems still exist.

This supplemental survey examined the assessment practices of the Amador County Assessor's Office for the 2020-21 assessment roll. Since this survey did not include an assessment sample pursuant to Government Code section 15640(c), our review included an examination to determine whether "significant assessment problems" exist, as defined by Rule 371.

[1] Government Code section 15642.

[2] Unless otherwise stated, all statutory references are to the California Revenue and Taxation Code and all rule references are to sections of California Code of Regulations, Title 18, Public Revenues.

Our survey methodology of the Amador County Assessor's Office included reviews of the Assessor's records, interviews with the Assessor and his staff, and contacts with officials in other public agencies in Amador County who provided information relevant to the property tax assessment program.

For a detailed description of the scope of our review of county assessment practices, ~~please refer to the document entitled *Scope of Assessment Practices Surveys,* which is available on the BOE's website at http://www.boe.ca.gov/Assessors/pdf/Scopemaster.pdf.~~ as of 10/2/2025, please refer to the updated URL on the BOE's website https://www.boe.ca.gov/proptaxes/assessment-practices-survey-division/scope.htm. Additionally, detailed descriptions of assessment practices survey topics, authoritative citations, and related information can be found at http://www.boe.ca.gov/proptaxes/apscont.htm.

EXECUTIVE SUMMARY

The BOE has elected to perform a supplemental survey of the Amador County Assessor's Office, addressing only the recommendations from the prior survey and whether the Assessor has implemented those recommendations. In the 2012 Amador County Assessment Practices Survey report, there were a total of 14 recommendations.

In the area of administration, which affect both the real property and business property assessment programs, we reviewed two prior recommendations identified in the Assessor's assessment appeals and exemptions programs. The Assessor has implemented the recommendations related to the assessment appeals and exemptions programs.

In the area of real property assessment, we reviewed six prior recommendations identified in the Assessor's change in ownership, new construction, California Land Conservation Act (CLCA) property, taxable possessory interests, and mineral property programs. The Assessor has partially implemented the recommendations related to the taxable possessory interests and mineral property programs. However, the Assessor has not implemented the recommendations related to the change in ownership, new construction, or CLCA property programs.

In the area of personal property and fixtures, we reviewed six prior recommendations identified in the Assessor's audit, manufactured homes, aircraft, and vessels programs. The Assessor has partially implemented the recommendations related to the manufactured homes, aircraft, and vessels programs. However, the Assessor has not implemented the recommendations related to the audit program.

OVERVIEW OF AMADOR COUNTY

Amador County is located in eastern California, and encompasses a total area of 605.95 square miles, consisting of 594.58 square miles of land area and 11.37 square miles of water area. Amador County is bordered by El Dorado County to the north, Alpine County to the east, Calaveras County to the south, and Sacramento and San Joaquin Counties to the west.

As of 2020, Amador County had an estimated population of 38,091. There are five incorporated cities in Amador County: Amador, Ione, Jackson, Plymouth, and Sutter Creek. The county seat is Jackson.

The Amador County local assessment roll ranks 46th in value of the 58 county assessment rolls in California.[3]

[3] Statistics provided ~~by the BOE's Table 7 – *Assessed Value of County Assessed Property Subject to General Property Taxes*, for year 2020-21.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *County Assessed Property Values, by Property Class and County (Table 7)*, for year 2020-21.

ADMINISTRATION: PRIOR RECOMMENDATIONS, RESPONSES, AND CURRENT STATUS

Following are the recommendations included in our July 2012 Assessment Practices Survey Report that relate to administrative policies and procedures, and the Assessor's response to the recommendations. After each recommendation, we report the current status of the Assessor's effort to implement the recommendation, as noted during our supplemental survey fieldwork.

Assessment Appeals

RECOMMENDATION 1: Instruct applicants to return the withdrawal form for an assessment appeal directly to the clerk of the board (clerk).

Original Findings:

When an applicant notifies the Assessor of their intent to withdraw their application for appeal, the administrative support supervisor mails a withdrawal form with a letter and return envelope to the applicant requesting that the applicant sign and return the withdrawal form directly to the Assessor's office. After receipt and review of the withdrawal form, the administrative support supervisor retains a copy for the Assessor's records and sends the original to the clerk.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has implemented this recommendation. The Assessor has revised the appeal withdrawal form and return envelope to direct the applicant to submit the request for withdrawal to the local Amador County Board of Equalization, which is comprised of the county's board of supervisors.

Exemptions

RECOMMENDATION 2: Improve the exemptions program by: (1) exempting only that portion of a veterans' organization's property used exclusively for qualifying purposes, and (2) for the renewal of the low-income disabled veterans' exemption, calculating penalties on the amount over the basic exemption.

(1) Exempt only that portion of a veterans' organization's property used exclusively for qualifying purposes.

Original Findings:

The Assessor grants a veterans' organization exemption to two adjoining parcels that are owned by a veterans' organization. One parcel is operated by the veterans' organization and used for the regular functions of a veterans' organization; the other parcel is operated by a subscription ambulance service for residents of Amador and Calaveras Counties. The veterans' organization maintains a separate organization to administer the operations of the ambulance service.

The Assessor entirely exempts one parcel and all but 15 percent of the other parcel.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has implemented this recommendation. The Assessor is exempting only the portion of the veterans' organization's property used exclusively for qualifying purposes.

(2) For the renewal of the low-income disabled veterans' exemption, calculate penalties on the amount over the basic exemption.

Original Findings:

We found that the Assessor calculates late-filing penalties on the low-income provision of the disabled veterans' exemption based on the entire amount of exemption.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has implemented this recommendation. We reviewed several examples of late-filed claims for the disabled veterans' low-income exemption, which showed that the Assessor correctly calculates the late-filing penalty based on the amount over the basic exemption.

ASSESSMENT OF REAL PROPERTY: PRIOR RECOMMENDATIONS, RESPONSES, AND CURRENT STATUS

Following are the recommendations included in our July 2012 Assessment Practices Survey Report that relate to the assessment of real property and the Assessor's response to the recommendations. After each recommendation, we report the current status of the Assessor's effort to implement the recommendation, as noted during our supplemental survey fieldwork.

Change in Ownership

RECOMMENDATION 3: Improve the LEOP program by applying appropriate penalties as required by section 482(b).

Original Findings:

We found instances where penalties were not applied for late filing of BOE-100-B.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this recommendation. We found several instances where the Assessor did not apply a penalty when a legal entity failed to file or failed to file timely a BOE-100-B, *Statement of Change in Control and Ownership of Legal Entities*, even though the Assessor had been notified by the BOE's Legal Entity Ownership Program (LEOP) section that the penalty applied.

Section 482(b) states that if a legal entity required to file a statement described in section 480.1 or 480.2 fails to do so within 90 days from the earlier of (1) the date of the change in control or the change in ownership of the legal entity, or (2) the date of a written request by the BOE, a 10 percent penalty shall be applied.

The BOE provides the Assessor with several reports, as well as copies of BOE-100-B filings, indicating whether a penalty applies. The Assessor should utilize these reports and the BOE-100-B filings to identify entities that have failed to file, or failed to file timely, and apply penalties accordingly.

By failing to apply the required penalty, the Assessor is not following statutory requirements and is not treating taxpayers equitably.

New Construction

RECOMMENDATION 4: Improve the new construction program by: (1) classifying wells as land pursuant to Rule 124, and (2) granting new construction exclusions for claims for disabled access improvements only upon compliance with sections 74.3 and 74.6.

(1) Classify wells as land pursuant to Rule 124.

Original Findings:

It is the Assessor's policy to classify wells as structural improvements.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this portion of the recommendation. The Assessor classifies wells as structural improvements.

Rule 124 requires that oil and water wells be classified as land. By not attributing value to the land for value added by the new construction of water wells, the Assessor is underassessing the land and overassessing the improvements, which may also result in incorrect special assessments.

(2) Grant new construction exclusions for claims for disabled access improvements only upon compliance with sections 74.3 and 74.6.

Original Findings:

The Assessor excludes new construction performed for the purpose of making a dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling without the information required in section 74.3. The Assessor also excludes new construction performed for the purpose of making a building or structure more accessible to, or more usable by, a disabled person without the information required by section 74.6. If the permit description indicates it is for a disabled person to have access to an improvement, the permit is filed with the building record and notes are made indicating the permit description. The Assessor does not reassess the new construction nor request BOE-63, *Disabled Persons Claim for Exclusion of New Construction*, or BOE-63-A, *Claim for Disabled Accessibility Construction Exclusion from Assessment* be filed to qualify for the exclusion.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this portion of the recommendation. The Assessor excludes new construction performed for the purpose of making a dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling without the information required in section 74.3. The Assessor also excludes new construction performed for the purpose of making a building or structure more accessible to, or more usable by, a disabled person without the information required by section 74.6. If the permit description indicates it is for a disabled person to have access to an improvement, a site inspection is performed to verify the accuracy of the description and then the permit is filed with the building record with notes made indicating the permit description. Once the description of the permit is verified, the Assessor grants the exclusion for the new construction without requesting that BOE-63, *Disabled Persons Claim for Exclusion of New Construction,* or BOE-63-A, *Claim for Disabled Accessibility Construction Exclusion from Assessment*, be filed to qualify for the exclusion.

Section 74.3(a) provides that "newly constructed" does not include the construction, installation, or modification of any portion or structural component of an existing single- or multi-family dwelling that is eligible for the homeowners' exemption, as described in section 218, if the construction, installation, or modification is for the purpose of making the dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling. For this exclusion to apply, the following conditions must be met: (1) the construction, installations, or modifications must be completed on or after June 6, 1990, on an existing dwelling; (2) the dwelling must be eligible for the homeowners' exemption; and (3) the work performed must be for the purpose of making the dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling.

To receive the exclusion, the disabled person, their spouse, or their legal guardian must submit to the Assessor the following: (1) a statement signed by a licensed physician or surgeon, of appropriate specialty, certifying that the person is severely and permanently disabled, as defined in section 74.3(b), and identifying specific disability-related reasons why the accessibility improvements or features are needed; and (2) a statement by the claimant identifying the construction, installation, or modification necessary to make the dwelling more accessible to the disabled resident.

For buildings other than owner-occupied dwellings, section 74.6 provides that "newly constructed" and "new construction" does not include the construction, installation, removal, or modification of any portion or structural component of an existing building or structure to the extent that it is done for the purpose of making the building or structure more accessible to, or more usable by, a disabled person. For this exclusion to apply, the following must be met: (1) the

construction, installation, removal, or modification must be completed on or after June 7, 1994, to an existing building; (2) the work performed must be for the purpose of making the building more accessible to, or more usable by, a disabled person; and (3) the construction must not qualify for the construction exclusion provided by section 74.3(a).

To receive the exclusion, the following shall be submitted to the Assessor: (1) notification by the property owner prior to, or within 30 days of, completion of any project that the property owner intends to claim the exclusion for improvements making the building or structure more accessible to, or usable by, a disabled person; (2) a statement from the property owner, primary contractor, civil engineer, or architect identifying those portions of the project making the building or structure more accessible to, or usable by, a disabled person; and (3) all documents necessary to support the exclusion, filed by the property owner, no later than six months after the completion of the project.

Use of BOE-63 and BOE-63-A facilitate this process. Both forms guide the property owner in providing the Assessor the statements and certifications necessary to receive the exclusion. If the information required by sections 74.3 and 74.6 is not provided, the Assessor is not authorized to exclude new construction from assessment for improvements intended to provide accessibility or usability for a disabled person. Failure to obtain the necessary information required by sections 74.3 and 74.6 may result in the Assessor granting exclusions for new construction that would otherwise be taxable.

California Land Conservation Act Property

RECOMMENDATION 5: Deduct a charge for the return *of* the well value when valuing CLCA properties.

Original Findings:

We found the Assessor fails to deduct a charge for the return *of* the well value from the income attributable to the real property.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this recommendation. The Assessor does not deduct a charge for the return *of* the well value for irrigation wells (recapture) when using the income approach to arrive at the restricted land value.

Pursuant to Rule 124(b)(1), wells are classified as land for property tax purposes and a return *on* the well value is included in the land capitalization rate. The recommended procedure is to deduct a charge for the return *of* the well value from the income attributable to the real property

and deduct a charge for well maintenance, if applicable. As described in Assessors' Handbook Section 521, *Assessment of Agricultural and Open-Space Properties* (AH 521), wells are wasting assets. Therefore, a charge for a return *of* the well value must be subtracted from the income stream.

The Assessor's practice of not deducting an improvement charge for the return of the investment in a well may result in inaccurate assessments of CLCA lands.

Taxable Possessory Interests

RECOMMENDATION 6: Improve the taxable possessory interest program by: (1) periodically reviewing all taxable possessory interests with stated terms of possession for declines in value, (2) assessing all taxable possessory interests, (3) correctly classifying property as a taxable possessory interest, (4) properly identifying the name of the specific government agency controlling the use of a property, (5) obtaining current copies of all lease agreements or permits for taxable possessory interests, (6) recognizing lessor expenses when valuing taxable possessory interests by the income approach, (7) adding the present worth of unpaid future contract rents to the sale price of a taxable possessory interest, (8) properly issuing supplemental assessments for taxable possessory interests upon a change in ownership or new construction, and (9) reappraising all taxable possessory interests upon a change in ownership as required by section 61(b).

(1) Periodically review all taxable possessory interests with stated terms of possession for declines in value.

Original Findings:

We reviewed several taxable possessory interest files indicating a stated term of possession. We found the taxable possessory interests are not reviewed periodically for declines in value. Instead, the Assessor has enrolled the factored base year value (FBYV) over the years or the values have remained constant.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall

assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this portion of the recommendation. We reviewed examples of taxable possessory interests with stated terms of possession and found that the taxable possessory interests had not been reviewed for a potential decline in value. Instead, the Assessor simply enrolled the factored base year value each year for the past several years.

Rule 21(d)(1) states, in part, "The stated term of possession shall be deemed the reasonably anticipated term of possession unless it is demonstrated by clear and convincing evidence that the public owner and the private possessor have reached a mutual understanding or agreement, whether or not in writing, such that the reasonably anticipated term of possession is shorter or longer than the stated term of possession. If so demonstrated, the term of possession shall be the stated term of possession as modified by the terms of the mutual understanding or agreement."

Rule 21(a)(6) defines the stated term of possession for a taxable possessory interest as of a specific date as "…the remaining period of possession as of that date as specified in the lease, agreement, deed, conveyance, permit, or other authorization or instrument that created, extended, or renewed the taxable possessory interest, including any option or options to renew or extend the specified period of possession if it is reasonable to assume that the option or options will be exercised." Therefore, the stated term of possession declines each year. This may or may not have a material effect on the market value of the possessory interest. Thus, absent clear and convincing evidence of a mutual understanding or agreement as to a shorter or longer term of possession, the Assessor must estimate the current market value of the taxable possessory interest on lien date based on the remaining stated term of possession, compare this value to the factored base year value, and enroll the lower of the two values.

Although the Assessor is not required to reappraise all properties each year, the Assessor should develop a program to periodically review assessments of taxable possessory interests with stated terms of possession to ensure declines in value are consistently recognized. Failure to periodically review taxable possessory interests for possible declines in value may cause the Assessor to overstate the taxable value of a taxable possessory interest.

(2) Assess all taxable possessory interests.

Original Findings:

We discovered the Assessor is not assessing any taxable possessory interests at the Amador County Fairgrounds. We confirmed with the fairgrounds that the Assessor has not requested vendor or concessionaire information in many years. We were able to obtain a list of concessionaires from the fairgrounds for the 2010 fair. It was determined that several of the concessions, including a carnival concession, were potential taxable possessory interests. As noted above, prior to July 1, 2009, the county did not have a low value ordinance. Therefore, all fair concessions prior to this date should have been assessed.

We also discovered that the Assessor missed potential taxable possessory interests at the Amador County Airport, Westover Field. The list of tenants at the airport for 2010 indicates there are several potential taxable possessory interests not currently being assessed: two aircraft tie-downs and an office space.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this portion of the recommendation. The Assessor is not assessing any taxable possessory interests at the Amador County Fairgrounds (Fairgrounds). The county does have a low-value ordinance exempting taxable possessory interests with an assessed value of $2,000 or less. However, we obtained the 2018 and 2019 list of concessionaires from the Fairgrounds and found several concessionaires listed, which appear to be over the low-value threshold and, thus, may be taxable possessory interests.

We also discovered that the Assessor may have missed potential taxable possessory interests at the Amador County Airport, Westover Field (Airport). The list of tenants we obtained from the Airport for 2020 indicates that there are several potential taxable possessory interests not currently being assessed: two aircraft tie-downs and five office spaces.

Section 107 and Rule 20 define the requirements for a taxable possessory interest. Briefly stated, these requirements are that the right of possession be independent, exclusive, durable, and provide a private benefit. Several uses at the Fairgrounds and at the Airport appear to meet these requirements, and should be reviewed for possible assessment as taxable possessory interests.

Failure to identify and assess all taxable possessory interests may result in escaped assessments.

(3) Correctly classify property as a taxable possessory interest.

Original Findings:

The Assessor has improperly classified privately owned cabins on land owned by Pacific Gas and Electric Company (PG&E) as taxable possessory interests on taxable government owned land. PG&E is not a government or public entity; therefore, private uses on land owned by PG&E are not considered taxable possessory interests.

At the same time, the Assessor has improperly classified many of the ski lifts at Kirkwood Meadows Ski Resort as fixtures on privately owned land. The BOE contacted USFS and confirmed that most of the land at the resort is privately owned; however, most of the ski lifts are under permit and situated on USFS land. These ski lifts should be classified as taxable possessory interests.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this portion of the recommendation. The privately owned cabins, located on land owned by Pacific Gas and Electric (PG&E) as taxable possessory interests on government owned land, are improperly classified as taxable possessory interests. PG&E is not a government or public entity; therefore, private uses on land owned by PG&E are not considered taxable possessory interests. The land is assessed by the state, and the privately owned cabins should be assessed either as foreign improvements or improvements on leased land.

Additionally, the Assessor has improperly classified ski lifts at Kirkwood Meadows Ski Resort as fixtures on privately owned land. However, the ski lifts are under permit and located on land owned by the United States Forest Service (USFS), which is a government entity, and therefore, these ski lifts should be classified as taxable possessory interests.

Rule 20(b) defines a taxable possessory interest as a possessory interest in publicly owned real property. Failure to properly classify potential taxable possessory interests may result in incorrect valuation and assessments.

(4) Properly identify the name of the specific government agency controlling the use of a property.

Original Findings:

We found records for several parcels owned by governmental agencies that do not identify which agency controls the use of the parcels. Most taxable possessory interests are given a parcel number beginning with "860" and the parcel number identifies the name of the possessor. The corresponding fee parcel is given a fictitious number beginning with "555," which is used for unsecured property. The roll identifies the possessor as both the owner and assessee.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this portion of the recommendation. Records indicate that "860" accounts incorrectly identify the possessor as both the owner and assessee and the specific government agencies are not identified.

To identify private uses of property that may warrant assessment as taxable possessory interests, the Assessor must contact the specific federal, state, county, or city agency controlling the property. Therefore, it is important to identify the specific government agency controlling each parcel and its designated uses.

(5) Obtain current copies of all lease agreements or permits for taxable possessory interests.

Original Findings:

The majority of the taxable possessory interest files we reviewed did not contain copies of leases for the interests being assessed. The Assessor relies on tenant lists, historical information, information obtained from Calaveras County, or a county-created questionnaire to value taxable possessory interests. Copies of leases are not typically requested.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this portion of the recommendation. The taxable possessory interest files we reviewed did not contain copies of leases for the interests being assessed. According to the Assessor, lease information is obtained from the USFS and the Airport; however, copies of the leases are not requested.

Rule 21 describes the various approaches to value and how to determine the term of possession for the valuation of taxable possessory interests. Rule 21(d) states that the stated term of possession is deemed the reasonably anticipated term of possession except in certain situations, and Rule 21(e)(3)(C) explains how to determine the net operating income for capitalization purposes. These steps in the valuation process cannot be completed if the contract conveying the taxable possessory interest is not reviewed. The Assessor may have information relating to the initial lease term, but may not know of any renewal options contained in the lease or know the lessor/lessee expense allocations.

By not obtaining copies of the current leases or permits, the Assessor may lack the proper information to accurately value taxable possessory interests.

(6) Recognize lessor expenses when valuing taxable possessory interests by the income approach.

Original Findings:

The Assessor typically determines the fair market value of a taxable possessory interest using the direct income approach. We found the Assessor is inconsistent with deductions for lessor's operating expenses. It is the Assessor's practice to deduct expenses provided by the reporting agency. The BOE found the tenant report provided by the Amador County Airport did not list expense information. Therefore, the Assessor has not deducted any expenses from the valuation of taxable possessory interests at the airport. We contacted the airport manager and determined that the airport pays all expenses except property taxes and rent, which are paid by the tenants.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has implemented this portion of the recommendation. We reviewed several taxable possessory interests located at the Amador County Airport and found that when using the direct income approach, the Assessor correctly made deductions for lessor expenses when appropriate.

(7) Add the present worth of unpaid future contract rents to the sale price of a taxable possessory interest.

Original Findings:

Upon the sale of some taxable possessory interests of privately owned cabins on USFS land, the Assessor enrolled the sale price of the cabin as market value. The present value of unpaid future contract rent for the term of possession was not added to the reported sale price.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this portion of the recommendation. The examples we reviewed show the Assessor enrolled the sale price of the cabin as market value, without adding for the present value of unpaid future contract rent for the term of possession.

The direct method of the comparative sales approach is one of the generally accepted methods for valuing a taxable possessory interest and is described in Rule 21(e)(1)(A). In this method, an important adjustment to the reported sale price is the addition of the present value of the unpaid future contract rent over the remaining term of possession.

When determining the value of a taxable possessory interest, the Assessor must include the total consideration paid for the taxable possessory interest. To arrive at the total consideration, the Assessor must add the present worth of any unpaid future contract rents to the reported sale price. If this adjustment is not made, the value indicator will not reflect the full value of the taxable possessory interest and may result in an underassessment.

(8) Properly issue supplemental assessments for taxable possessory interests upon a change in ownership or new construction.

Original Findings:

We discovered several taxable possessory interests where the Assessor improperly calculated the supplemental assessment upon a change in ownership or new construction by offsetting the fair market value against the prior value on the roll and applying the difference.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this portion of the recommendation. We reviewed examples of taxable possessory interests where the Assessor improperly calculated the supplemental assessment upon a change in ownership or new construction by offsetting the fair market value against the prior value on the roll and applying the difference.

Section 61(b) provides that the creation, renewal, extension, or assignment of a taxable possessory interest is a change in ownership. Section 75.11 provides that there shall be a supplemental assessment following a change in ownership or completed new construction. According to Assessors' Handbook Section 510, *Assessment of Taxable Possessory Interests* (AH 510), when a supplemental assessment is issued due to a change in ownership, the supplemental assessment amount for the newly created taxable possessory interest should be based on its fair market value without offset for a prior value on the regular assessment roll when one taxable possessory interest is terminated during an assessment year and a second (but distinct) taxable possessory interest is created involving the same land and improvements during the same assessment year.

Failure to properly calculate supplemental assessments may result in a loss of revenue.

(9) Reappraise all taxable possessory interests upon a change in ownership as required by section 61(b).

Original Findings:

We found several taxable possessory interest files where the Assessor failed to reappraise taxable possessory interests at the end of the anticipated term of possession for agreements which were renewed or extended, or as the result of an assignment of interest. We also confirmed with the USFS that all cabin permits expired on December 31, 2008. This fact has not been addressed in the Assessor's records.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We were unable to determine whether the Assessor has implemented this portion of the recommendation. The evidence reviewed during the review period did not include taxable possessory interests with reasonably anticipated terms of possession established by the Assessor and, thus, we were unable to verify whether those taxable possessory interests were properly reassessed at the end of those terms of possession, in accordance with section 61(b).

Mineral Property

RECOMMENDATION 7: Treat settling ponds and tailings facilities as separate appraisal units.

Original Findings:

Based on discussions with the county's consultant and a review of the Assessor's files, we found that settling ponds and tailings facilities have not been treated as separate appraisal units as required by section 53.5.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

Effective January 1, 2018, section 53.5 was repealed, making this recommendation no longer valid. The Assessor is no longer out of compliance with statutory provisions.

RECOMMENDATION 8: Review unpatented mining claim valuation procedures to ensure compliance with Rule 21 regarding the addition of the present worth of future rental payments to the comparable sale price of unpatented mining claims.

Original Findings:

There are approximately 45 unpatented mining claims located in Amador County. We found that these claims are assessed based on a uniform value of $55 per acre. This value has been used for a number of years and has not been indexed by the inflation factor. This practice is not in accordance with the valuation methods for taxable possessory interests prescribed in Rule 21.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has partially implemented this recommendation. The Assessor includes the sale price with the present worth of the capitalized rental payments when valuing unpatented mining claims. Procedures have been updated by the Assessor to value the claims on a per acre basis with a component for the capitalized rental payments and a component to reflect the market sale price of the mining claims, if any occur. Although the written procedures are more closely aligned with the requirements of Rule 21, the Assessor did not include a procedure to update the per acre rental fee used in the calculations, as this fee changes every few years. The current rental fee is $165 for each twenty acres, or portion thereof, while the Assessor's procedure references a $155 rental fee.

ASSESSMENT OF PERSONAL PROPERTY AND FIXTURES: PRIOR RECOMMENDATIONS, RESPONSES, AND CURRENT STATUS

Following are the recommendations included in our July 2012 Assessment Practices Survey Report that relate to the assessment of personal property and fixtures, and the Assessor's response to the recommendations. After each recommendation, we report the current status of the Assessor's effort to implement the recommendation, as noted during our supplemental survey fieldwork.

Audit Program

RECOMMENDATION 9: Improve the audit program by: (1) timely auditing the books and records of professions, trades, and businesses pursuant to section 469, and (2) removing incorrect language from county-generated audit letters.

(1) Timely audit the books and records of professions, trades, and businesses pursuant to section 469.

Original Findings:

As noted above, effective January 1, 2009, section 469 specifies a minimum audit workload equal to 75 percent of a statutorily defined base level. According to the Letter To Assessors No. 2009/049, the amended statute requires the Assessor to complete six audits annually hereafter. Despite the recent change to section 469, we found no audits were completed for the 2009-10 roll year.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this portion of the recommendation. The Assessor did not meet the minimum number of audits required by section 469 for the 2016-17, 2017-18, and 2018-19 fiscal years. The Assessor completed a total of 1 audit for the 2016-17 fiscal year, 1 audit for the 2017-18 fiscal year, and 0 audits for the 2018-19 fiscal year, with each fiscal year falling short of the required 6 audits. In addition, the Assessor had conducted 0 audits for the 2019-20 fiscal year.

For the 2016-17 through the 2018-19 fiscal years, section 469 required the Assessor to audit 6 taxpayers per year, with 3 of those audits from the pool of largest business property assessments

and 3 of the audits from the pool of all other business property owners. By failing to conduct the minimum number of audits for those fiscal years, the Assessor was not in compliance with section 469 and risked the possibility of allowing taxable property to permanently escape assessment.

However, effective January 1, 2019, Senate Bill (SB) 1498 (Stats. 2018, Ch. 467) provided the Assessor with some discretion in the number of audits to be completed each year. Rather than requiring the Assessor to complete a specified number of audits each year, SB 1498 amended section 469 to allow the Assessor to complete a four-year total number of audits in each category within a four-year period. The first year of the four-year period began with the 2019-20 fiscal year and, thus, at this time, we are unable to determine whether the Assessor will meet the minimum number of audits required for the current four-year period of audits, which will end with fiscal year 2022-23.

(2) Remove incorrect language from county-generated audit letters.

Original Findings:

The Assessor uses a county-generated letter for the audit program that refers to mandatory audits for businesses with an assessed value of $400,000 or more. This language citing section 469 is obsolete. Section 469 was amended to delete the "mandatory audit" language and replace it with guidelines for "significant number of audits."

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We were unable to determine whether the Assessor has implemented this portion of the recommendation. The evidence reviewed did not include accounts where an audit was scheduled to be conducted causing a county-generated letter to be sent to the taxpayer. Thus, we were unable to determine if the Assessor has amended this county-generated letter to remove the obsolete language referring to "mandatory audits" and replace it with guidelines for "significant number of audits," as provided in section 469.

Manufactured Homes

RECOMMENDATION 10: When depreciating manufactured homes for valuation purposes, use an in-house percent good table only when supported by a valid study.

Original Findings:

We found the Assessor does not use the recommended percent good table as provided in AH 531.35. Instead, the Assessor uses an in-house percent good table for depreciating manufactured homes. We found no supporting documentation or study to validate the Assessor's depreciation schedule.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this recommendation. We reviewed several manufactured home property records and found that during the valuation process, the Assessor uses an in-house percent good table for depreciating manufactured homes without supporting documentation or a study to validate its efficacy.

Assessors' Handbook Section 531, *Residential Building Costs – Manufactured Housing* (AH 531.35), explains that the depreciation or percent good table provided in the handbook section is merely suggested as a guide for appraisers. If the Assessor believes this table is inaccurate for depreciating manufactured homes in Amador County, it is not inappropriate for the Assessor to use their own in-house percent good table. However, the Assessor should have a study or documentation that supports the depreciation schedule created by the Assessor when valuing manufactured homes located in Amador County. Without a recent and valid study, or some other supporting data, the Assessor's in-house percent good table is not an acceptable depreciation schedule and should not be used when depreciating manufactured homes for valuation purposes.

By using unsupported percent good tables to depreciate manufactured homes, the Assessor may be enrolling incorrect assessments.

RECOMMENDATION 11: Properly allocate the sale price of a manufactured home in a resident-owned mobilehome park (ROP) between the value of the manufactured home and the value of the interest in the park.

Original Findings:

The Assessor does not properly allocate the sale price of a manufactured home in an ROP. The Assessor incorrectly applies a value to the land or underlying interest in the park first, with the remainder of the sale price being allocated to the manufactured home and other improvements.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has implemented this recommendation. We reviewed several properties within an ROP where both the land (lot/space) and the improvements were owned by the resident and the Assessor used proper methodology to allocate the sale price between the land and improvements.

Aircraft

General Aircraft

RECOMMENDATION 12: Modify the aircraft assessment program by: (1) applying adjustments to the average retail price as outlined in Assessors' Handbook Section 577, *Assessment of General Aircraft* (AH 577*)*, and (2) adjusting aircraft value estimates to reflect reported optional equipment.

(1) Apply adjustments to the average retail price as outlined in Assessors' Handbook Section 577, *Assessment of General Aircraft* (AH 577).

Original Findings:

The Assessor uses the *Aircraft Bluebook-Price Digest* to value general aircraft. We found the Assessor applies the Board-prescribed 10 percent average condition adjustment to the derived value indicator after making adjustments to reflect engine and airframe hours, as well as other condition adjustments.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has implemented this portion of the recommendation. When calculating a market value indicator, the Assessor correctly first adjusts the indicated value by 10 percent for overall condition, and then modifies this value for other adjustments to reflect additional condition adjustments, engine hours, airframe time, and avionics, as appropriate. Finally, the Assessor correctly adds sales tax to the final adjusted value, all in accordance with AH 577.

(2) Adjust aircraft value estimates to reflect reported optional equipment.

Original Findings:

The Assessor does not adjust aircraft value calculations to reflect optional equipment reported by aircraft owners. This practice was confirmed through both observations of processed aircraft statements and interviews with staff. We found further cases where the applicable section was left blank by the taxpayer and there was no documented evidence the Assessor's staff attempted to follow up in order to obtain the information.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this portion of the recommendation. We reviewed several aircraft assessments and found that the Assessor does not adjust derived value estimates to reflect optional equipment reported by aircraft owners on their aircraft property statements.

The importance of adjusting aircraft values to reflect optional avionics and navigation equipment is emphasized in Letter To Assessors No. 97/03 and AH 577. Published value indicators provide a starting point in calculating a value conclusion. Adjustments reflecting the unique characteristics of the subject property must be made in order to reach an accurate value estimate. Failure to make these adjustments jeopardizes the validity of the value conclusion.

Historical Aircraft

RECOMMENDATION 13: Collect the required fee when accepting the initial claim for the historical aircraft exemption in accordance with section 220.5(e).

Original Findings:

The Assessor does not collect the $35 fee when accepting the initial application for the historical aircraft exemption. During our review, we found no evidence this fee had been collected for any of the records examined. According to the Assessor's staff, small fees are not collected due to the cost of processing their receipt.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has implemented this recommendation. The Assessor is collecting the statutorily prescribed fee of $35 when accepting the initial application for the historical aircraft exemption.

Vessels

RECOMMENDATION 14: Improve the vessel assessment program by: (1) using market derived factors to value vessels, (2) adding sales tax as a component of market value, and (3) sending a marina report form to all marinas.

(1) Use market derived factors to value vessels.

Original Findings:

After an initial vessel assessment is made, the Assessor annually applies one of two fixed depreciation factors to all vessels and personal watercraft to calculate current market value. While the practice of using fixed depreciation adjustments simplifies the assessment process, it may or may not reflect market value. In addition, there is no current market study or research supporting the depreciation factors used by the Assessor.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this portion of the recommendation. We reviewed several vessel assessments and found that the Assessor applies a single depreciation factor on all vessels on an annual basis to derive current market value estimates without supporting market evidence to validate the factors being used. The depreciation factor used differs from year to year, but no supporting evidence, such as a current market study or other documentation, was found in the records to substantiate each factor applied.

According to Assessors' Handbook Section 504, *Assessment of Personal Property and Fixtures* (AH 504), the use of valuation factors should be supported by a recognized sampling method. To utilize sampling of current market evidence, Assessors must develop and use recognized methods that are supportable.

The Assessor may also use the annual vessel valuation factors provided by the BOE. In order to promote uniformity of vessel assessments among counties within California, the BOE developed market derived depreciation tables available for use by Assessors since the 2009 lien date. These depreciation factors were developed with the assistance of many County Assessors to be used in the mass appraisal of vessels when determining a value for property taxation purposes.

By utilizing valuation factors with no discernable market support, the Assessor risks enrolling incorrect market values for taxable vessels.

(2) Add sales tax as a component of market value.

Original Findings:

The Assessor initially values vessels by referring to widely recognized value guides. However, because these vessel guides have national application, their listed values do not include California sales tax, which must be included to obtain the full market value. We found numerous cases where the Assessor developed a value conclusion derived from these guides, which did not include a sales tax component over and above the published value indicator.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has implemented this portion of the recommendation. The Assessor includes sales tax as a component of value for taxable vessels when deriving an estimate of market value.

(3) Send a marina report form to all marinas.

Original Findings:

We found the Assessor is not mailing marina report forms to the marinas located in Amador County. Furthermore, annual canvasses of the marinas are not being conducted. These procedures can be an effective and productive means of discovery.

Original Assessor's Response:

Generally, we concur with the recommendations and have already taken the appropriate steps to implement changes to our current procedures. In other instances, the impact on the overall assessment program is so minor, or costly, that the recommendation will be prioritized and addressed as time and budget permit.

Current Status:

We found that the Assessor has not implemented this portion of the recommendation. The Assessor does not mail out marina report forms to marinas located in Amador County nor does he perform annual canvassing of those marinas as a means to discover taxable vessels.

Section 601 requires the Assessor to discover and inventory all property within the county. Without open channels of communication and a periodic inspection of local marinas, there is a possibility that vessels berthed in Amador County waterways are not being assessed.

APPENDIX A: STATISTICAL DATA

Table 1: Assessment Roll

The following table displays pertinent information from the 2020-2021 assessment roll.[4]

	PROPERTY TYPE	ENROLLED VALUE
Secured Roll	Land	$1,937,632,243
	Improvements	$3,638,274,820
	Fixtures	$17,224,751
	Personal Property	$62,340,223
	Total Secured	$5,655,472,037
Unsecured Roll	Land	$3,780,098
	Improvements	$11,552,044
	Fixtures	$12,157,440
	Personal Property	$51,779,030
	Total Unsecured	$79,268,612
Exemptions[5]		($170,902,160)
	Total Assessment Roll	$5,563,838,489

Table 2: Change in Assessed Values

The next table summarizes the change in assessed values over recent roll years:[6]

ROLL YEAR	TOTAL ROLL VALUE	CHANGE	STATEWIDE CHANGE
2020-21	$5,563,838,000	3.9%	5.0%
2019-20	$5,352,869,000	4.7%	6.1%
2018-19	$5,112,291,000	4.4%	6.5%
2017-18	$4,894,710,000	4.3%	6.3%
2016-17	$4,690,894,000	3.8%	5.5%

[4] Statistics provided by BOE-822, *Report of Assessed Values By City, Amador County* for year 2020.

[5] The value of the Homeowners' Exemption is excluded from the exemptions total.

[6] Statistics provided ~~by the BOE's Table 7 – *Assessed Value of County Assessed Property Subject to General Property Taxes,* for years 2016-17 through 2020-21.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *County Assessed Property Values, by Property Class and County (Table 7)*.

Table 3: Gross Budget and Staffing

The Assessor's budget has grown from $1,319,432 in 2015-16 to $1,429,450 in 2019-20, with a reported high of $1,473,601 in 2018-19.

As of the date of our survey, the Assessor had 11 budgeted permanent positions. These positions consist of the Assessor, Assistant Assessor, 3 real property appraisers, 1 business property auditor-appraiser, 1 cadastral draftsperson, and 4 support staff.[7]

The following table identifies the Assessor's budget and staffing over recent fiscal years:[8]

FISCAL YEAR	GROSS BUDGET	PERCENT CHANGE	PERMANENT STAFF
2019-20	$1,429,450	-2.9%	11
2018-19	$1,473,601	5.0%	11
2017-18	$1,403,339	6.2%	11
2016-17	$1,321,964	0.2%	11
2015-16	$1,319,432	0.2%	11

Table 4: Assessment Appeals

The following table shows the number of assessment appeals filed in recent fiscal years:[9]

FISCAL YEAR	ASSESSMENT APPEALS FILED
2019-20	16
2018-19	16
2017-18	14
2016-17	26
2015-16	48

[7] Statistics provided ~~by *A Report on Budget, Personnel, and Appeals Data* for year 2019-20 *& Roll Data* for year 2020-21.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *Budgeted Permanent Positions*.

[8] Statistics provided ~~by *A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices 2015-16* and *A Report on Budget, Personnel, and Appeals Data* for years 2016-17 through 2019-20 *& Roll Data* for years 2017-18 through 2020-21~~ as of 10/2/2025, by the BOE Open Data Portal datasets - *Gross and Net Budget* and *Budgeted Permanent Positions*, with the exception of the 2018-19 gross budget amount, which was provided by Tammy Milbourne, Administrative Supervisor.

[9] Statistics provided ~~by *A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices 2015-16* and *A Report on Budget, Personnel, and Appeals Data* for years 2016-17 through 2019-20 *& Roll Data* for years 2017-18 through 2020-21.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *Distribution of Assessment Appeals by Property Types*.

Table 5: Exemptions – Welfare

The following table shows welfare exemption data for recent roll years:[10]

ROLL YEAR	WELFARE EXEMPTIONS	EXEMPTED VALUE
2020-21	60	$131,918,842
2019-20	60	$129,803,226
2018-19	58	$124,326,412
2017-18	55	$106,328,497
2016-17	55	$107,271,628

Table 6: Change in Ownership

The following table shows the total number of transfer documents received and the total number of reappraisable transfers due to changes in ownership processed in recent roll years:[11]

ROLL YEAR	TOTAL TRANSFER DOCUMENTS RECEIVED	REAPPRAISABLE TRANSFERS
2020-21	2,670	1,324
2019-20	2,907	1,025
2018-19	2,809	1,139
2017-18	3,077	1,347
2016-17	3,072	1,758

[10] Statistics provided by BOE-802, *Report on Exemptions*, for years 2016-17 through 2020-21.

[11] Statistics provided ~~by *A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices 2015-16* and *A Report on Budget, Personnel, and Appeals Data* for years 2016-17 through 2019-20 *& Roll Data* for years 2017-18 through 2020-21.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *Real Property Workload Data, Transfers*.

Table 7: New Construction

The following table shows the total number of building permits received and the total number of new construction assessments processed in recent roll years:[12]

ROLL YEAR	TOTAL BUILDING PERMITS RECEIVED	NEW CONSTRUCTION ASSESSMENTS
2020-21	2,060	743
2019-20	1,777	702
2018-19	1,896	813
2017-18	1,461	603
2016-17	1,359	702

Table 8: Declines In Value

The following table shows the total number of decline-in-value assessments in recent roll years:[13]

ROLL YEAR	DECLINE-IN-VALUE ASSESSMENTS
2020-21	2,346
2019-20	2,591
2018-19	2,815
2017-18	3,305
2016-17	3,852

[12] Statistics provided ~~by *A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices 2015-16* and *A Report on Budget, Personnel, and Appeals Data* for years 2016-17 through 2019-20 *& Roll Data* for years 2017-18 through 2020-21.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *Real Property Workload Data, New Construction*.

[13] Statistics provided ~~by *A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices 2015-16* and *A Report on Budget, Personnel, and Appeals Data* for years 2016-17 through 2019-20 *& Roll Data* for years 2017-18 through 2020-21.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *Real Property Workload Data, Proposition 8*.

Table 9: Audits

The following table shows the minimum number of audits required to be conducted and the total number of audits completed in recent fiscal years.[14]

MINIMUM NUMBER OF AUDITS REQUIRED[15]	2019-20	2018-19	2017-18	2016-17	2015-16
Largest Assessments		3	3	3	3
All Other Taxpayers		3	3	3	3
Total Required		**6**	**6**	**6**	**6**
NUMBER OF AUDITS COMPLETED					
Total Audits Completed	**0**	**0**	**1**	**1**	**0**
Largest Assessments	0	0	1	1	0
Over/(Under) Required		**(3)**	**(2)**	**(2)**	**(3)**
All Other Taxpayers	0	0	0	0	0
Over/(Under) Required		**(3)**	**(3)**	**(3)**	**(3)**
CCCASE AUDITS					
Prepared for other county Assessors	0	0	0	0	0

[14] Statistics provided ~~by *A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices 2015-16* and *A Report on Budget, Personnel, and Appeals Data* for years 2016-17 through 2019-20 *& Roll Data* for years 2017-18 through 2020-21.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *Business Property Workload Data, Audits*.

[15] See Letter To Assessors No. 2009/049, *Significant Number of Business Property Audits*, for the minimum number of annual audits required pursuant to the provisions of section 469 for years 2016-17 through 2018-19. Effective January 1, 2019, section 469 was amended to give Assessors more flexibility in completing the number of audits by allowing for the four-year total of required annual audits to be completed within a four-year period of time, rather than annually, beginning with the 2019-20 fiscal year. For more information on the amendments to section 469, see LTA No. 2018/067.

APPENDIX B: COUNTY-ASSESSED PROPERTIES DIVISION SURVEY GROUP

Amador County

Chief

Patricia Lumsden

Survey Program Director

Holly Cooper	Principal Property Appraiser

Survey Team Leader

Jeff Arthur	Senior Specialist Property Auditor Appraiser

Survey Team:

James McCarthy	Senior Petroleum and Mining Appraisal Engineer
Artemis Oestreich	Associate Property Appraiser
Nicole Grady	Assistant Property Appraiser
Dany Lunetta	Associate Governmental Program Analyst

ASSESSOR'S RESPONSE TO BOE'S FINDINGS

Section 15645 of the Government Code provides that the Assessor may file with the Board a response to the findings and recommendations in the survey report. The survey report, the Assessor's response, and the BOE's comments regarding the Assessor's response, if any, constitute the final survey report.

The Amador County Assessor's response begins on the next page. The BOE has no comments regarding the response.

AMADOR COUNTY ASSESSOR

James B. Rooney, Assessor
810 Court Street
Jackson, California 95642
Phone (209) 223-6351

March 14, 2022

David Yeung, Deputy Director
Property Tax Department
California State Board of Equalization
450 N Street
P. O. Box 942879
Sacramento, CA 95279-0064

Subject: Amador County Assessment Practices Survey Response

Dear Mr. Yeung:

Please consider this our response to the recommendations included in the State Board of Equalization Assessment Practices Survey of Amador County, recently completed.

There appears to be no need to comment on the recommendations where it has been determined that we have implemented the recommendations. Addressing the other recommendations we have made some comments that are more explanatory that argumentative.

Generally, we concur with the recommendations and are in the process of taking the appropriate steps to implement further changes to our current procedures. We are under a rather tight budget that doesn't always allow for the luxury of having sufficient staff to complete every task in a timely and proper manner. At times we do have to prioritize tasks. However, with new technologies and programs we are making substantial progress.

Recommendation 3 - It was found that the Assessor has not implemented the recommendation of instances where penalties were not applied for late filing of BOE-100-B.

Response - This recommendation is currently being implemented immediately.

Recommendation 4 - **(1)** It was found that the Assessor has not implemented the recommendation of improving the new construction program by: (1) classifying wells as land pursuant to Rule 124, (2) granting new construction exclusions for claims for disabled access improvements only upon compliance with sections 74.3 and 74.6.

This recommendation is being communicated to the property appraisers to be implemented immediately.

Response – We actually corrected this issue very late last year and this recommendation is presently being implemented.

Recommendation 4 - **(2)** It was found that the Assessor has not implemented the recommendation of granting new construction exclusions for claims for disabled access improvements only upon compliance with sections 74.3 and 74.6..

Response – We recognize the oversight. We have so few of this type of permit that staff was unaware of the exclusion. We are making sure that when employees see this type of permit, or this type of construction to make the dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling that the proper documentation needs to be timely filed with the Assessor.

Recommendation 5 - It was found that the Assessor has not implemented the recommendation of deducting a charge for the return of the well value when valuing CLCA properties.

Response – This recommendation was addressed in conjunction with Recommendation 4 - (1) and was corrected very late last year and is presently being implemented.

Recommendation 6 - It was found that the Assessor has not implemented the recommendation of improving the taxable possessory interests program

Response – This recommendation had multiple recommendations and many still do need to be addressed. Possessor Interests are a rather small portion of the assessment roll and we have been waiting for our property tax management computer program to assist us with this issue rather than use our limited personnel resources. We will be reviewing our processes to update our procedures and hope to be working with MegaByte to be creating a module that would solve a good portion of these recommendations. In the area of improperly classifying properties correctly will be addressed soon.

Recommendation 8 - It was found that the Assessor has only partially implemented the recommendation of reviewing unpatented mining claim valuation procedures to ensure compliance with Rule 21 regarding the addition of the present worth of future rental payments to the comparable sale price of unpatented mining claims.

Response – This recommendation is a work in progress. We have recently changed our procedures and will incorporate the recommendation.

Recommendation 9 - It was found that the Assessor has not implemented the recommendation of improving the audit program by: (1) timely auditing the books and records of professions, trades, and businesses pursuant to section 469, and (2) removing incorrect language from county-generated audit letters.

Response – This recommendation is also a work in progress. We have had a difficult time hiring a person with the qualifications to do audits. We recently changed our procedures and will now have two positions that can assist with the recommendation.

Recommendation 12 & 14 - Are dealing with vessels and aircraft.

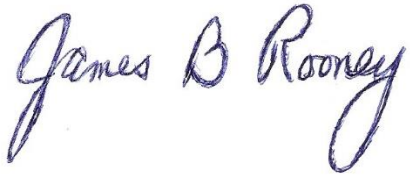
Response – This recommendation is also a work in progress. We have had a difficult time hiring an additional person to work in this area, which has not been a high priority. Regardless, we recently changed our procedures and will now have two positions that can assist with the recommendation.

I do think that it is important to note that we are a small office and we require a relatively few people to do tasks, know the codes and understand the procedures that larger counties would have specialized positions for. Essentially, this office is accomplishing turning over our roll in a timely and accurate manner in the best possible condition with the resources that are available to us.

I want to express appreciation to the survey team for the professional manner in which the survey was conducted, especially considering our recently completed electronic file system and high work volumes. The periodic, independent survey of is a valuable tool that serves our office well.

Finally, I want to thank the employees of the Amador County Assessors Office for their dedication and professionalism. It is the hard work and conscientious efforts of staff members that enable this office to maintain high standards of quality and efficiency in an evolving environment.

Sincerely,



James B. Rooney
Amador County Assessor