

Retired Assessor Historical Questionnaire

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Josephine Johnson, Modoc County

1. Describe your career before becoming assessor.

In 1966, I began my career in Alturas as a Legal Secretary, working for a local attorney for just under five years, who in addition to his private practice was the Assistant District Attorney of Modoc County. When the attorney retired in May of 1971, Modoc County Assessor, Franklin R. Lew offered me a job as an Appraisal Support Clerk and I accepted. In 1975, I was promoted to Office Manager, in 1986, I became an appraiser, and in 1990 I was elected Modoc County Assessor.

2. Give the milestones of your Assessor career, year elected/appointed, reelection dates, date of retirement.

First elected on June 6, 1990; sworn in January 7, 1991.

Reelected without opposition in 1994, 1998, and 2002.

I haven't decided the exact date of my retirement at this point, although certainly no later than December 31, 2006.

3. Describe your career, if any, after retiring.

My husband and I are planning on doing some traveling as well as taking some trips in our travel trailer. How much time that will encompass will be decided at the time. I don't have plans on another career at this point. There maybe some work coming up in the Assessor office that I could help with. That will be a consideration at that time.

4. What was your relationship with your predecessor?

We had a wonderful relationship and still do; we worked together for about 14 years. He was the Chief Appraiser prior to being appointed Assessor when the Assessor at that time (John E. Dederick) became the first Chief Administrative Officer of Modoc County. I assisted Jim whenever and wherever I was needed. Jim had already said he would not be running for the office in the upcoming election. So, that assistance gave me the opportunity to seriously consider seeking the office the following year. I had a great relationship (and still do) with all of my recent predecessors..... Franklin R. Lew (the man that first hired me), John E. Dederick, and Jim Hetherwick.. Franklin lives in Baker City, OR; John and Jim are here locally (Alturas). Franklin frequently remarked about "having to track me down" to offer me the Appraisal Support Clerk position and how I wasn't sure I was going to accept it.

5. What was your relationship with your successor?

This question is premature. There are two candidates seeking the position. I have had a good working relationship with one of the candidates for the past 19 years, both when I was an appraiser and later as the Assessor. The other candidate was an appraiser in our office for a little over a year back in 1989-90. He and another appraiser in the office at that time, as well as myself, ran for Assessor in 1990. That candidate resigned about a month before I was sworn in, in January 1991.

6. Why did you run for assessor?

I ran because I really wanted to be the Assessor. I also felt I had a lot to offer the citizens of Modoc County in that capacity. I had the opportunities throughout my 19 years, at that time, to have worked in every area of the office, clerical, management, and appraisal. With that overall experience, I felt I had acquired a vast amount of knowledge to bring to the position. Most of all, I enjoy working with, and helping, people.

7. What do you consider your greatest accomplishments?

I consider always striving to bring more technology to our processes, and achieving a lot in that endeavor has been my greatest accomplishment. Being in a rural area, it's difficult to gain education locally for better technology. We didn't have a PC in our office until 1989 and at that time, no one really used it for much more than word processing. It was a Tandy 1000 and I think the hard drive was 20Mb with a chip speed of 2-3Mhz. At that time, we were working with "dumb" terminals for our tax cycle process. Now, to think of where we have come is astonishing. We upgraded our networking capabilities in 1996, started preparing our maps using computer drafting instead of pen and ink, added Imaging in 1999, and this year (2006) after a couple of years of gathering information for a GIS system, we will see the parcel landbase layer completed. The Systems Technician in our Office is the liaison on behalf of the County GIS Committee working with the Project Contractor.

On a personal note, I'm proud to have compiled the history of the Assessors of Modoc County so everyone, both present and future, can learn about their history. I have placed the respective photographs of the Assessors on the inside wall of the Assessor's Office and I can't tell you how many people have expressed favorable comments upon viewing them.

Due to identity theft legislation, shortly after the history was completed, individuals in general were no longer allowed to view vital statistic information in the Recorder's Office. The Recorder's Office was one area of research that I utilized for this history compilation. What a shame that capability is lost!

8. What did you wish you could have done differently?

There isn't anything I would have done differently except working more diligently in trying to be paperless and seeking the funding for that endeavor. Oh, I might say there have been personnel issues that I may have handled differently, given hindsight.

9. What do you remember most fondly about your time in office?

My answer to this question would be the camaraderie we have/had. We're a small office, 8 people in size. It's been that number since Proposition 13 passed (we had 11 prior to that). In the earlier years, we used to go camping together every year but as our lives got busier, it was hard to find a weekend that we could all get together.

10. Were there any parts of your career that you wish had not happened?

None.....when I initially started as a legal secretary, I had wanted to become an Executive Secretary and was ready to enroll at Heald's Business College in the fall of 1966; in fact, I had the counselor meeting scheduled. My parents changed the plans and "voila".....I'm thankful for the opportunities that were given to me all along the way.

11. What was your relationship with the CAA?

I have had a good relationship with the Association and my colleagues. While being from a rural area in a far off corner of the State where travel can be difficult, especially in winter, I haven't been involved in many Committee appointments over the years. I regret not being able to make that commitment and I applaud my colleagues for their contributions.

12. What is your recollection of the "Assessor Scandals" of the 1960s?

None really.....I wasn't working in the office at that time. My knowledge about that is only "hearsay". I recall retired Assessor Franklin R. Lew relaying to me what had happened during those years – the assessments that were going on (or not).

13. Describe the pressure and stress of the Assessor's job prior to the passage of Proposition 13?

I wasn't the Assessor at that time but if I were to venture an opinion.... I don't think the pressure was great. I was the Office Manager at that time and the yearly cycle didn't change much. As I recall, we didn't have a lot of legislative changes like we see now. A couple of big changes were when the Homeowners' Exemption became one time filing instead of yearly (1974), and in 1976 when an alternative system of taxation for timber and timberlands was established. The appraisals were done on a cyclical basis back then (4-5 years depending on

activity; the City of Alturas area seemed to be done yearly). I think the appraisal process pre Prop 13 was tougher.

- **Did you actively oppose or support Proposition 13?**

Neither.....those of us in the Assessor's Office were skeptical and concerned that the end result would not really accomplish what the people thought it would. There's still some limited confusion on the effects in what is reappraised and what is not. One of the biggest comments people continue to make is similar property not paying similar taxes. It certainly helped a lot of people, myself included; our home has a 1975 base year. When that Proposition passed, our office worked two weeks solid (24 hours a days; 8-hour shifts) to get the valuation completed for the Roll to be turned over by July 1st.

- **How do you feel about Proposition 13 now?**

I think it accomplished what it planned. While appraisals are limited to reappraisable change in ownership and completed new construction events, and the 1% tax rate remains the same, the apportionment doesn't address inflation and the ever- increasing costs that local jurisdictions are faced with.

14. Were you involved in State or County politics, other than the Assessor's Office?

- **Were there other offices you ran for while in office as Assessor?**

No – to both questions

15. What kind of person do you think it takes to make a good County Assessor?

A good people person.....one that takes the time to help, no matter what the question is. Sometimes there may not be anything the Assessor can do to help, but it's important to be there to listen intently to the people's concern.

- **Should an Assessor be required to have an appraisal or real estate background?**

I wouldn't say it should be a requirement. However, it is a plus if they have some in their background. I feel that the Assessor needs to know the overall office and the many different areas of it, as there are diversified questions that are asked of the Assessor.

16. Please add anything that we may have missed in the interview that you think would be interesting.

I don't think there is anything missed. On a personal note, working in the Assessor's Office has been a great experience. I am the last one in this office that was working pre-Proposition 13, and the changes that followed shortly thereafter. I recall the days of cattle and sheep "head-day tax" reporting every six months, bulls, commodities, and inventory being assessed on the personal property

statement, timber tax exemptions, household furnishings being assessed, manually typing the Unsecured Roll entries, using a “Friden” papertape Flexowriter for capturing changes on the Secured Roll, etc.....many changes!

- * Any interesting photos are encouraged. Please include description.