

**1. Program Title: Real Property**

**Program Description:**

- Assessment: The discovery, valuation, and enrollment of all taxable real property.
- Assessment Appeals: Reviewing the assessment, contacting the property owner, preparing a stipulation or rebuttal, and defending the Assessor's opinion of value at Assessment Appeal Board Hearings.
- Proposition 8 Reassessment: This includes both computerized and manual reassessments, as required by the California Constitution, to recognize reductions in a property's market value below its base year value and subsequent increases in the property's market value until it equals or exceeds the factored base year value.
- Property Tax Exemption: The processing of all homeowner, religious, and other types of tax exemptions. Customer Service: The provision of responses to verbal (telephone and in person), email, and written inquiries from customers for assistance regarding real property issues.
- Administration: This includes department administration, personnel, fiscal, and assessment standards activities.

	Base	Unfunded	Funded Base	Percentage
Appropriations	\$14,848,783	\$538,195	\$14,310,588	3.6%
Reimbursements (-)	2,248,187	0	2,248,187	0
Net Appropriations	12,600,596	538,195	12,062,401	4.3%
Revenues:				
Federal				
State				
Realignment				
Prop 172				
Fees				
Other	5,679,043	0	5,679,043	0
Total Revenues	5,679,043	0	5,679,043	0
Carryover	361,615	0	361,615	0
Net Cost	\$6,559,938	\$538,195	\$6,021,743	8.2%
Fulltime Equivalent Positions	124.1	5.0	119.1	4.0%

**Program Impact:**

The Assistant Assessor duties consist of planning, organizing, and directing the daily operational activities of the Department, as well as assisting in the development of strategic objectives and priorities. These responsibilities will either be pushed up to the Assessor, down to a Division Chief or will not be done at all. There will be a delay in providing assistance, data or other information to internal and external customers, including other Departments, the Assessment Appeals Board, State Board of Equalization, the Legislative Analysts Office, the CEO's Office and the Board of Supervisors. The elimination of this position is done with great reluctance and as a last resort to bridge the budget gap. It will be the top priority for reinstatement when funds become available.

The proposed cuts of three Real Property Appraisers, one Assessment Technician and one Office Specialist continuing to take a reduced work schedule will result in a reduction of property tax revenue to the county general fund, schools, cities and special districts that benefit from property tax revenue. The reduction will affect the 2012-13 and 2013-14 tax rolls.

Various Object 20 Services and Supply Accounts are proposed to be cut. This will result in limited resources and tools available to the program. Also, the Assessor's office is in critical need of replacing outdated servers and PCs and lacks the appropriations to accomplish this.

**Potential Impact on other Departments/Program Partners:**

The most significant impact is the loss of revenue to the County general fund, schools, cities, and districts that benefit from property tax revenue. Additionally, the Auditor-Controller and Tax Collector will be faced with processing roll corrections for escaped activities, significantly increasing their workloads, as well as their costs. The Assessment Appeals Board will see an increase in appeals due to our inability to recognize declines-in-values or to value changes in ownership in a timely manner. Customer complaints to other departments and the Board of Supervisors would also increase.

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## 2. Program Title: Personal Property

### Program Description:

-Assessment: All activities related to the valuation of business property, aircraft, and other miscellaneous taxable personal property.

-Audit: This includes all activities required in auditing businesses operating in the County at the location of their financial records, which in many cases are located out of the County and California.

-Customer Service: The provision of responses to verbal (telephone and in person), email, and written inquiries from customers for assistance regarding personal property issues.

	Base	Unfunded	Funded Base	Percentage
Appropriations	\$3,732,445	\$256,888	\$3,475,557	6.9%
Reimbursements (-)	562,046	0	562,046	0
Net Appropriations	3,170,399	256,888	2,913,511	8.1%
Revenues:				
Federal				
State				
Realignment				
Prop 172				
Fees				
Other	1,237,261	0	1,237,261	0
Total Revenues	1,237,261	0	1,237,261	0
Carryover	90,404	0	90,404	0
Net Cost	\$1,842,734	\$256,888	\$1,585,846	13.9%
Fulltime Equivalent Positions	31.0	2.4	28.6	7.7%

### Program Impact:

The unfunded portion represents 2.0 filled full-time equivalent positions and three positions taking reduced work schedules. Audits of business properties would be cut by nearly 20%, resulting in a loss of property tax revenue for prior roll years for the county general fund, cities, schools, redevelopment agencies, etc. We would be unable to meet the State mandate for auditing business properties.

The inability to fully process annual filings of business property statements would result in a further loss of tax revenue reflected on both the secured and unsecured rolls.

Various Object 20 Services and Supply Accounts are proposed to be cut. This will result in limited resources and tools available to the program. Also, the Assessor's office is in critical need of replacing outdated servers and PCs and lacks the appropriations to accomplish this.

### Potential Impact on other Departments/Program Partners:

The most significant impact is the loss of revenue to the county general fund, schools, cities and districts that benefit from property tax revenue. Additionally, costs would be passed to the Tax Collector and Auditor in the form of roll corrections that cause the cancellation and re-creation of

tax bills. The Assessment Appeals Board would see an increase in filings due to inaccurate assessments. Customer complaints to other departments and the Board of Supervisors would also increase.

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