

File No. 140934

Committee Item No. \_\_\_\_\_  
Board Item No. 27

**COMMITTEE/BOARD OF SUPERVISORS**  
AGENDA PACKET CONTENTS LIST

Committee \_\_\_\_\_

Date \_\_\_\_\_

Board of Supervisors Meeting

Date September 9, 2014

**Cmte Board**

- Motion
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- Legislative Analyst Report
- Introduction Form (for hearings)
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**OTHER** (Use back side if additional space is needed)

- Department of Finance Letter – 07/31/2014
- REV & TAX CODES 95.5
- \_\_\_\_\_

Completed by: Joy Lamug  
Completed by: \_\_\_\_\_

Date September 4, 2014  
Date \_\_\_\_\_

An asterisked item represents the cover sheet to a document that exceeds 20 pages. The complete document is in the file.

1 [Apply for Grant - State-County Assessors' Partnership Agreement Program - Not to Exceed  
2 \$530,000 Annually Plus Required Matching Funds]

3 **Resolution authorizing the Office of the Assessor-Recorder to apply for the State-**  
4 **County Assessors' Partnership Agreement Program to improve the administration of**  
5 **the county property tax rolls and related essential duties for an amount not to exceed**  
6 **\$530,000 annually plus required dollar-for-dollar matching funds for FYs 2014-2015**  
7 **through 2016-2017 to commence no later than September 15, 2014, if approved.**

8  
9 WHEREAS, The California Legislature has established a three-year pilot program  
10 limited to nine competitively selected county assessors' offices to quantify the benefit of  
11 providing county assessors with state grants to improve their ability to fairly and efficiently  
12 administer the county property tax rolls, and related essential duties; and

13 WHEREAS, All counties shall be eligible to apply to participate in SCAPAP; and

14 WHEREAS, A maximum of four selected counties, or program participants, shall be  
15 selected from counties classified in the second class, inclusive, as defined by Government  
16 Code, Sections 28024 and 28033, respectively; and

17 WHEREAS, The City and County of San Francisco is classified in the second class, as  
18 defined by Government Code 28024 through 28033, due to population; and

19 WHEREAS, Selected counties classified in the second class are eligible to receive at  
20 least 11 percent of the amount annually appropriated for SCAPAP, not to exceed the amount  
21 of \$825,000 annually for FYs 2014-2015 through 2016-2017; and

22 WHEREAS, Selected counties are required to provide matching funds on a dollar-for-  
23 dollar basis with SCAPAP grant funds; and

24 WHEREAS, SCAPAP funds and matching funds provided by selected counties shall be  
25 used to supplement, and not supplant, existing funding to County Assessor's Offices; and

1           WHEREAS, Increased county matching funds required by SCAPAP have been  
2 included with the recent passage of the City and County of San Francisco's FY2014-2015  
3 and FY2015-2016 Annual Appropriation Ordinances for an amount not to exceed \$538,850.00  
4 annually; and

5           WHEREAS, The State-County Assessors' Partnership Agreement Program (SCAPAP)  
6 will be administered by the California Department of Finance; and

7           WHEREAS, SCAPAP applications must be submitted no later than September 15,  
8 2014, with anticipated allocation from the California Department of Finance no later than  
9 October 22, 2014; and

10          WHEREAS, Participation in the SCAPAP will provide much needed additional  
11 resources to the Office of the Assessor-Recorder in order to complete assessments; and

12          WHEREAS, The City and County of San Francisco's Office of the Assessor-Recorder  
13 elects to apply to participate in the SCAPAP pursuant to Revenue and Taxation Code, Section  
14 95.5; now therefore, be it

15          RESOLVED, That the Board of Supervisors authorizes the Assessor-Recorder to  
16 submit an application to participate in SCAPAP, in the form and manner specified by the  
17 California Department of Finance to improve the Assessor's ability to fairly and efficiently  
18 administer the county property tax rolls, and related essential duties; and

19          FURTHER RESOLVED, That if the City and County of San Francisco is selected as a  
20 program participant of the SCAPAP, the Board of Supervisors shall receive for consideration  
21 an Accept and Expend Resolution providing final authorization to receive funds from and  
22 participate in SCAPAP.



July 31, 2014

To: County Assessors

We are pleased to announce the establishment of a State-County Partnership Program (Program) to enhance local property assessment efforts. The Program will begin on a three-year pilot basis, to be funded at \$7.5 million per year, and to be administered by the Department of Finance. Program funds are to be used to supplement, and not supplant, existing funding. This Program is codified in Revenue and Taxation Code Section 95.5.

To participate in the Program, the interested county must submit the attached application along with their County Board of Supervisors' resolution agreeing to match any and all awarded Program funds. Applications must be submitted to Finance on or before September 15, 2014. Application completion and submittal instructions are located on the first page of the application.

Finance will review the applications and select participants on the strength of each county's proposal. Applicants will be notified of the Program participant selection no later than October 15, 2014.

Please direct inquiries to Chris Hill, Principal Program Budget Analyst or Derk Symons, Staff Finance Budget Analyst, at (916) 445-1546. They also can be reached at [Chris.Hill@dof.ca.gov](mailto:Chris.Hill@dof.ca.gov) and [Derk.Symons@dof.ca.gov](mailto:Derk.Symons@dof.ca.gov).

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An act to add Section 95.5 to the Revenue and Taxation Code, relating to taxation.



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## THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 95.5 is added to the Revenue and Taxation Code, to read:

95.5. (a) The Legislature finds and declares all of the following:

(1) In recognition of the fact that over 50 percent of annual property tax revenues accrue to K-14 schools and county offices of education, and thereby help to offset the state's General Fund obligation to those entities, the state has a vested financial interest in ensuring that county assessors have the resources necessary to fairly and efficiently administer the county property tax rolls. Fair and efficient administration includes, but is not limited to, the expeditious enrollment of properties that are newly constructed or that change ownership, the timely levying of supplemental assessments when ownership changes occur, the timely reassessment of property to reflect market values, and the defense of assessed valuations that county assessors believe have been improperly appealed.

(2) It is the intent of the Legislature to establish a three-year pilot program limited to nine competitively selected county assessors' offices to quantify the benefit of providing county assessors with state grants to improve their ability to discharge these, and related essential duties.

(3) The success of the pilot program shall be determined based on whether the assessment activities funded with pilot program funds in each county have enhanced countywide equalization by properly valuing property, and have thereby generated property tax revenues for K-14 schools and county offices of education in an amount that is not less than the total amount of General Fund revenues expended to fund the pilot program in each participating county.



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(b) For the 2014–15 fiscal year to the 2016–17 fiscal year, inclusive, there is hereby created the State-County Assessors' Partnership Agreement Program, to be administered by the Department of Finance.

(1) Program funding shall be subject to appropriation in the annual Budget Act. The Program shall be inoperative in any fiscal year in which an appropriation is not provided.

(2) Each participating county shall annually match, on a dollar-for-dollar basis, the Program funds apportioned to their county assessor's office.

(3) Program funds provided to participating county assessors shall be used to supplement, and not supplant, existing funding. For purposes of this paragraph, base staffing and funding levels shall be calculated as of June 30, 2014, unless otherwise authorized by the Department of Finance.

(c) All counties shall be eligible to apply to participate in the Program. However, the Department of Finance shall limit Program participation as follows:

(1) (A) No more than two Program participants shall be selected from counties of the first or second class, inclusive, as defined in Sections 28022 and 28023 of the Government Code.

(B) Each county selected from within the classes specified in subparagraph (A) shall be eligible to receive at least 25 percent of the amount annually appropriated for the Program, not to exceed one million eight hundred seventy-five thousand dollars (\$1,875,000).

(C) If the number of approved Program participants is not sufficient to meet the number of participants allowed under subparagraph (A), the number of Program



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participants under subparagraph (A) of paragraph (2) may be increased by the remaining number of participants from this paragraph. The remaining funds will be added to the funds available within subparagraph (B) of paragraph (2) so that the total Program funds will be available for distribution equally among the participants in paragraph (2).

(2) (A) No more than four Program participants shall be selected from counties of the third to 12th classes, inclusive, as defined in Sections 28024 to 28033, inclusive, of the Government Code.

(B) Each county selected from within the classes specified in subparagraph (A) shall be eligible to receive at least 11 percent of the amount annually appropriated for the Program, not to exceed eight hundred twenty-five thousand dollars (\$825,000).

(C) If the number of approved Program participants is not sufficient to meet the number of participants allowed under subparagraph (A), the number of Program participants under subparagraph (A) of paragraph (3) may be increased by the remaining number of participants from this paragraph. The remaining funds will be added to the funds available within subparagraph (B) of paragraph (3) so that the total Program funds set aside will be available for distribution equally among the participants in paragraph (3).

(3) (A) No more than three Program participants shall be selected from counties of the 13th to 58th classes, inclusive, as defined in Sections 28034 to 28079, inclusive, of the Government Code.



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(B) Each county selected from within the classes specified in subparagraph (A) shall be eligible to receive at least 2 percent of the amount annually appropriated for the Program, not to exceed one hundred fifty thousand dollars (\$150,000).

(4) County populations for purposes of this subdivision shall be determined based on the most recent January estimate by the population research unit of the Department of Finance.

(d) County assessors' offices that elect to apply to participate in the Program shall do all the following on or before September 15, 2014:

(1) Transmit to the Department of Finance a resolution of the county board of supervisors that states the county agrees to provide the assessor's office with matching funds, on a dollar-for-dollar basis, in each year that the assessor's office participates in the Program.

(2) Submit to the Department of Finance an application, in the form and manner specified by Department of Finance. The Department of Finance may reject applications not received by the specified date. At a minimum, the application shall include the following:

(A) The staff the county assessor proposes to fund using Program funds and matching county funds.

(B) The estimated value that the staff identified in subparagraph (A) will result in a change to the county property tax roll pursuant to work performed in accordance with subparagraph (A) of paragraph (1) of subdivision (f). This information shall be provided for each of the three fiscal years that the Program is authorized to operate. The application shall separately state each of the following:



(i) The dollar value changed on the county property tax roll by county assessor's office staff in the 2013–14 fiscal year through performance of the tasks described in subparagraph (A) of paragraph (1) of subdivision (f).

(ii) The estimated countywide backlog of newly constructed real property that has not yet been enrolled and the estimated rate at which the staff identified in subparagraph (A) will enroll that property.

(C) The estimated value that the staff identified in subparagraph (A) will result in a change to the county property tax roll pursuant to work performed in accordance with subparagraph (B) of paragraph (1) of subdivision (f). This information shall be provided for each of the three fiscal years that the Program is authorized to operate. The application shall separately state each of the following:

(i) The dollar value changed on the county property tax roll by county assessor's office staff in the 2013–14 fiscal year through performance of the tasks described in subparagraph (B) of paragraph (1) of subdivision (f).

(ii) The estimated countywide backlog of real property that has changed ownership and not yet been reassessed and the estimated dollar value of that real property.

(D) The estimated value that the staff identified in subparagraph (A) will result in a change to the county property tax roll pursuant to work performed in accordance with subparagraph (C) of paragraph (1) of subdivision (f). This information shall be provided for each of the three fiscal years that the Program is authorized to operate. The application shall separately state each of the following:



(i) The dollar value changed on the county property tax roll by county assessor's office staff in the 2013–14 fiscal year through performance of the tasks described in subparagraph (C) of paragraph (1) of subdivision (f).

(ii) The estimated countywide backlog of supplemental assessments that have not been issued and the estimated dollar value of those assessments.

(E) The estimated value that the staff identified in subparagraph (A) will result in a change to the county property tax roll pursuant to work performed in accordance with subparagraph (D) of paragraph (1) of subdivision (f). This information shall be provided for each of the three fiscal years that the Program is authorized to operate. The application shall separately state each of the following:

(i) The dollar value changed on the county property tax roll by county assessor's office staff in the 2013–14 fiscal year through performance of the tasks described in subparagraph (D) of paragraph (1) of subdivision (f).

(ii) The estimated countywide backlog of real properties that have not been reassessed upon modification and the estimated dollar value that those modifications will add to the county property tax roll.

(F) The estimated value that the staff identified in subparagraph (A) will result in a change to the county property tax roll pursuant to work performed in accordance with subparagraph (E) of paragraph (1) of subdivision (f). This information shall be provided for each of the three fiscal years that the Program is authorized to operate. The application shall separately state each of the following:



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(i) The dollar value changed on the county property tax roll by county assessor's office staff in the 2013–14 fiscal year through performance of the tasks described in subparagraph (E) of paragraph (1) of subdivision (f).

(ii) The estimated countywide backlog of escaped assessments and the estimated dollar value of those assessments.

(G) The estimated value that the staff identified in subparagraph (A) will add to the county property tax roll pursuant to work performed in accordance with subparagraph (F) of paragraph (1) of subdivision (f). This information shall be provided for each of the three fiscal years that the Program is authorized to operate. The application shall separately state each of the following:

(i) The dollar value changed on the county property tax roll by county assessor's office staff in the 2013–14 fiscal year through performance of the tasks described in subparagraph (F) of paragraph (1) of subdivision (f).

(ii) The estimated countywide backlog of properties that have not been reassessed to market value subsequent to having their assessed values reduced and the estimated dollar value of those reassessments.

(H) The estimated number of assessment appeals to which the staff identified in subparagraph (A) will respond in accordance with subparagraph (G) of paragraph (1) of subdivision (f). This information shall be provided for each of the three fiscal years that the Program is authorized to operate. The application shall separately state each of the following:



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(i) The dollar value retained on the county property tax roll by county assessor's office staff in the 2013–14 fiscal year through performance of the tasks described in subparagraph (G) of paragraph (1) of subdivision (f).

(ii) The number of assessment appeals to which the county assessor was unable to respond due to staffing shortages in the 2013–14 fiscal year, and the dollar amount by which the county property tax roll was consequently reduced.

(I) The estimated value that the staff identified in subparagraph (A) will result in a change to the county property tax roll pursuant to work performed in accordance with subparagraph (H) of paragraph (1) of subdivision (f). This information shall be provided for each of the three fiscal years that the Program is authorized to operate. The application shall separately state each of the following:

(i) The dollar value changed on the county property tax roll by county assessor's office staff in the 2013-14 fiscal year through performance of the tasks described in subparagraph (H) of paragraph (1) of subdivision (f).

(ii) The estimated amount resulting in change to the county property tax roll due to additional audits completed pursuant to Sections 469 and 470 of Revenue and Taxation Code and the estimated dollar value of those assessments.

(J) The estimated value that the staff identified in subparagraph (A) will result in a change to the county property tax roll pursuant to work performed in accordance with subparagraph (I) of paragraph (1) of subdivision (f). This information shall be provided for each of the three fiscal years that the Program is authorized to operate. The application shall separately state each of the following:



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(i) The dollar value changed on the county property tax roll by county assessor's staff in the 2013-14 fiscal year through performance of the tasks described in subparagraph (I) of paragraph (1) of subdivision (f).

(ii) The estimated amount resulting in a change to the county property tax roll due to discovering taxable property pursuant to Sections 405 and 531 of the Revenue and Taxation Code, the estimated dollar value of those assessments, and the estimated rate at which the staff identified in subparagraph (A) will issue those assessments.

(K) State the amount of Program funds and county matching funds that the county assessor proposes to expend for each of paragraphs (2) and (3) of subdivision (f).

(e) The Department of Finance shall review the applications, select the Program participants on the strength of those applications, and notify the participants of their selection no later than October 15, 2014. No later than October 22, 2014, and each October 22 thereafter while the Program is operative, the Department of Finance shall instruct the State Controller's Office to remit to each participating county the appropriate sum in accordance with subdivision (c).

(f) County assessors' offices shall use Program funds only for the following purposes, provided that the funds may be used for additional, related purposes upon the receipt of specific authorization from the Department of Finance:

(1) The payment of salaries and benefits to assessor's office staff hired or otherwise funded subsequent to the Department of Finance's approval of the assessor's Program participation application pursuant to subdivision (d), to assist with the following activities:

(A) Assessing and enrolling newly constructed real property.



- (B) Reassessing real property that has changed ownership.
- (C) Processing supplemental assessments for real property that has changed ownership.
- (D) Reassessing existing real property that has been modified in a way that changes its current assessed value.
- (E) Reassessing real and personal property that has escaped assessment, as defined in Section 531.
- (F) Reassessing to current market value those real properties for which the county assessor previously reduced the assessed valuation pursuant to subdivision (b) of Section 2 of Article XIII A of the Constitution.
- (G) Responding to real property assessment appeals pursuant to Part 3 (commencing with Section 1601) of Division 1.
- (H) Conducting property tax audits pursuant to Sections 469 and 470 of the Revenue and Taxation Code.
- (I) Discovering real and personal property not previously assessed.
- (2) Procuring office space for staff hired pursuant to paragraph (1).
- (3) Procuring office supplies and related items for staff hired pursuant to paragraph (1).
- (4) Procuring information technology systems and software to assist with the activities specified in subparagraphs (A) to (G), inclusive, of paragraph (1) by increasing efficiencies and effectiveness of property tax administration, and allowing for appropriate utilization of Program receipts. For purposes of this paragraph, "information technology systems and software" shall exclude desktop computers, portable computers,



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tablet computers, and mobile phones, unless specifically authorized by the Department of Finance.

(g) No later than April 15, 2015, and each subsequent April 15, that the Program is operative, each participating county assessor's office shall report the following information to the Department of Finance in the form and manner specified by the Department of Finance:

(1) The matching funds provided by the county in the fiscal year.

(2) A status report for completing the assessment activities using Program funds and county matching funds to meet the benchmarks specified in paragraph (2) of subdivision (a) in the next fiscal year.

(h) No later than September 15, 2015, and each subsequent September 15, that the Program is operative, each participating county assessor's office shall report the following information to the Department of Finance in the form and manner specified by the Department of Finance:

(1) (A) The matching funds provided by the county in the fiscal year.

(B) If the matching funds provided by the county are less than the amount determined for that year by the Department of Finance pursuant to paragraph (2) of subdivision (b), the Director of Finance shall immediately terminate the county's participation in the Program.

(2) The number of staff whose salaries and benefits were paid in full with Program grant funds and with county matching funds in the fiscal year.

(3) The number of properties assessed and enrolled in the fiscal year pursuant to subparagraph (A) of paragraph (1) of subdivision (f) by the staff identified in



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paragraph (1) of subdivision (f), and the total assessed value of those properties. If applicable, the county assessor shall separately report the number of properties assessed and enrolled in the fiscal year using the information technology systems and software identified in paragraph (4) of subdivision (f) and the total assessed value of those properties.

(4) The number of properties reassessed in the fiscal year pursuant to subparagraph (B) of paragraph (1) of subdivision (f) by the staff identified in paragraph (1) of subdivision (f), and the total roll value of those reassessments. If applicable, the county assessor shall separately report the number of properties reassessed in the fiscal year using the information technology systems and software identified in paragraph (4) of subdivision (f) and the total roll value of those reassessments.

(5) The number of supplemental assessments enrolled in the fiscal year pursuant to subparagraph (C) of paragraph (1) of subdivision (f) by the staff identified in paragraph (1) of subdivision (f), and the total roll value of those supplemental assessments. If applicable, the county assessor shall separately report the number of supplemental assessments enrolled in the fiscal year using the information technology systems and software identified in paragraph (4) of subdivision (f) and the total roll value of those supplemental assessments.

(6) The number of properties reassessed in the fiscal year pursuant to subparagraph (D) of paragraph (1) of subdivision (f) by the staff identified in paragraph (1) of subdivision (f) and the total roll value of those reassessments. If applicable, the county assessor shall separately report the number of properties reassessed in the fiscal



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year using the information technology systems and software identified in paragraph (4) of subdivision (f) and the total roll value of those reassessments.

(7) The number of escaped assessments enrolled in the fiscal year pursuant to subparagraph (E) of paragraph (1) of subdivision (f) by the staff identified in paragraph (1) of subdivision (f), and the total roll value of those assessments. If applicable, the county assessor shall separately report the number of escaped assessments enrolled in the fiscal year using the information technology systems and software identified in paragraph (4) of subdivision (f) and the total roll value of those assessments.

(8) The number of properties reassessed in the fiscal year pursuant to subparagraph (F) of paragraph (1) of subdivision (f) by the staff identified in paragraph (1) of subdivision (f), and the total roll value of those reassessments. If applicable, the county assessor shall separately report the number of properties reassessed in the fiscal year using the information technology systems and software identified in paragraph (4) of subdivision (f) and the total roll value of those reassessments.

(9) The number of assessment appeals successfully responded to in the fiscal year pursuant to subparagraph (G) of paragraph (1) of subdivision (f) by the staff identified in paragraph (1) of subdivision (f) and the total value retained on the roll as a result. For purposes of this paragraph, "successfully responded to" means the assessment appeals board did not reduce the assessed value to that claimed by the appellant.

(10) The additional number of property tax audits completed in the fiscal year pursuant to subparagraph (H) of paragraph (1) of subdivision (f) by the staff identified in paragraph (1) of subdivision (f) and the total value retained on the roll as a result.



For purposes of this paragraph, additional audits refers to the number greater than the required volume of pool audits pursuant to Section 469 of the Revenue and Taxation Code .

(11) The number of properties discovered pursuant subparagraph (I) of paragraph (1) of subdivision (f) by the staff identified in paragraph (1) of subdivision (f) and the total value retained on the roll as a result.

(i) The Department of Finance shall annually review the information submitted pursuant to subdivision (g), and shall determine for each county whether the work performed using Program funds and county matching funds has met the benchmarks specified in paragraph (2) of subdivision (a). Subsequent to the provision of 30 days' notice to the Joint Legislative Budget Committee, the Director of Finance may terminate the participation of a county assessor's office in the Program under the following circumstances:

(1) If the Program activities of the assessor's office have not met the benchmarks specified in paragraph (2) of subdivision (a), and if the Director of Finance believes the assessor's office does not have a viable plan for performing additional assessment activities that will meet those benchmarks in the next fiscal year.

(2) If the Program funds were expended for purposes not authorized in subdivision (f), or as otherwise approved by the Department of Finance pursuant to that subdivision.

(3) If the Director of Finance believes that the county's participation is no longer in the best fiscal or policy interest of the state or of the affected taxing entities.

(j) Upon the request of the Department of Finance, participating county assessors' offices shall provide the Department of Finance with any supplemental information



necessary to substantiate the information contained in the report submitted pursuant to subdivision (g).

(k) No later than May 8, 2017, the Department of Finance shall provide the Joint Legislative Budget Committee with a report that, at a minimum, includes the following information for each county and for each fiscal year that the Program was in operation:

(1) The assessed value of properties enrolled pursuant to subparagraph (A) of paragraph (1) of subdivision (f), using Program funds and county matching funds. If applicable, the Department of Finance shall separately report the assessed value of properties enrolled using the information technology systems and software identified in paragraph (4) of subdivision (f).

(2) The increase in assessed value of properties reassessed pursuant to subparagraph (B) of paragraph (1) of subdivision (f), using Program funds and county matching funds. If applicable, the Department of Finance shall separately report the increase in assessed value of properties reassessed using the information technology systems and software identified in paragraph (4) of subdivision (f).

(3) The total value of the supplemental assessments levied pursuant to subparagraph (C) of paragraph (1) of subdivision (f), using Program funds and county matching funds. If applicable, the Department of Finance shall separately report the value of the supplemental assessments levied using the information technology systems and software identified in paragraph (4) of subdivision (f).

(4) The increase in assessed value of properties reassessed pursuant to subparagraph (D) of paragraph (1) of subdivision (f), using Program funds and county matching funds. If applicable, the Department of Finance shall separately report the



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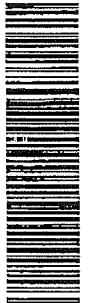
increase in assessed value of properties reassessed using the information technology systems and software identified in paragraph (4) of subdivision (f).

(5) The increase in assessed value associated with escaped assessments enrolled pursuant to subparagraph (E) of paragraph (1) of subdivision (f), using Program funds and county matching funds. If applicable, the Department of Finance shall separately report the increase in assessed value associated with escaped assessments enrolled using the information technology systems and software identified in paragraph (4) of subdivision (f).

(6) The increase in assessed value associated with properties reassessed pursuant to subparagraph (F) of paragraph (1) of subdivision (f), using Program funds and county matching funds. If applicable, the Department of Finance shall separately report the increase in assessed value associated with properties reassessed using the information technology systems and software identified in paragraph (4) of subdivision (f).

(7) The number of assessment appeals successfully responded to pursuant to subparagraph (G) of paragraph (1) of subdivision (f), using Program funds and county matching funds, and the amount of assessed value retained on the roll as a result. For purposes of this paragraph, "successfully responded to" means the assessment appeals board did not reduce the assessed value to that claimed by the appellant.

(8) The increase in assessed value associated with property tax audits pursuant to subparagraph (H) of paragraph (1) of subdivision (f), using Program funds and county matching funds. If applicable, the Department of Finance shall separately report the increase in assessed value associated with escaped assessments enrolled using the



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information technology systems and software identified in paragraph (4) of subdivision (f).

(9) The increase in assessed value associated with the discovery of previously unassessed property pursuant to subparagraph (I) of paragraph (1) of subdivision (f), using Program funds and county matching funds. If applicable, the Department of Finance shall separately report the increase in assessed value associated with escaped assessments enrolled using the information technology systems and software identified in paragraph (4) of subdivision (f).

(10) An estimate of the countywide property tax revenue resulting from the assessed valuation increases identified pursuant to paragraphs (1) to (8), inclusive, and paragraphs (8) and (9).

(11) An estimate of the countywide property tax revenue that was retained as a result of the appeals workload identified in paragraph (7).

(12) An estimate of the amount of revenue identified in paragraphs (10) and (11) that accrued to the following entities:

- (A) K-12 school districts.
- (B) California Community College districts.
- (C) County Offices of Education.

(13) A determination as to whether the Program succeeded according to the criteria specified in paragraph (3) of subdivision (a), and a recommendation as to whether the Program should be continued in its current form, expanded to include additional county assessors' offices, or terminated in the 2017–18 fiscal year.



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(k) The Legislature finds and declares there is a compelling public interest in allowing the Department of Finance to implement and administer the provisions of this section as expeditiously as possible, and to thereby accelerate countywide equalization efforts. The Department of Finance is therefore exempt from the provisions of the Administrative Procedure Act (Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code) for the express purpose of carrying out the duties in this section.

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## LEGISLATIVE COUNSEL'S DIGEST

Bill No.

as introduced, \_\_\_\_\_.

General Subject: Property tax: administrative costs.

Existing law established, until the end of the 2006–07 fiscal year, the State-County Property Tax Administration Grant Program under which a county that enacted a specified resolution and met certain conditions was authorized to receive from the state a grant, if funds were appropriated for this purpose, of a specified amount of money for property tax administration, as specified.

This bill would, for the 2014–15 fiscal year to the 2016–17 fiscal year, establish the State-County Assessor' Partnership Agreement Program, to be administered by the Department of Finance, under which counties selected by the Department of Finance, as specified, would receive funding for certain property tax administration purposes. Funding for the Program would be subject to appropriation in the annual budget, and would require the Program to be inoperative in any fiscal year in which an appropriation is not provided. This bill would require county assessors' offices that elect to participate



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in the Program to transmit a resolution and an application, as specified, to the Department of Finance, and would require each participating county to annually match the Program funds apportioned to their county assessor's office. This bill would also require each participating county assessor's office to report specified information to the Department of Finance while the Program is operative. This bill would require the Department of Finance to submit a report that includes specified information for each fiscal year that the Program was in operation to the Joint Legislative Budget Committee.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.



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Print Form

# Introduction Form

By a Member of the Board of Supervisors or the Mayor

Time stamp  
or meeting date

I hereby submit the following item for introduction (select only one):

- 1. For reference to Committee. (An Ordinance, Resolution, Motion, or Charter Amendment)
- 2. Request for next printed agenda Without Reference to Committee.
- 3. Request for hearing on a subject matter at Committee.
- 4. Request for letter beginning "Supervisor [ ] inquires"
- 5. City Attorney request.
- 6. Call File No. [ ] from Committee.
- 7. Budget Analyst request (attach written motion).
- 8. Substitute Legislation File No. [ ]
- 9. Reactivate File No. [ ]
- 10. Question(s) submitted for Mayoral Appearance before the BOS on [ ]

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- Small Business Commission
- Youth Commission
- Ethics Commission
- Planning Commission
- Building Inspection Commission

**Note: For the Imperative Agenda (a resolution not on the printed agenda), use a Imperative Form.**

**Sponsor(s):**

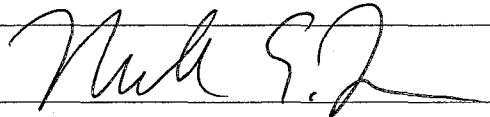
Supervisor Mark Farrell

**Subject:**

Apply for Grant - State-County Assessors' Partnership Agreement Program - Not to Exceed \$530,000.00 Annually Plus Required Matching Funds

**The text is listed below or attached:**

See attached.

Signature of Sponsoring Supervisor: 

For Clerk's Use Only:

140934