



# Monterey County

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## Board Report

Legistar File Number: 14-1342

January 27, 2015

**Introduced:** 12/3/2014

**Version:** 1

**Current Status:** Agenda Ready

**Matter Type:** General Agenda Item

- A. Authorize the Assessor to accept a Grant from the California Department of Finance under the State-County Assessors' Partnership Program; and
- B. Approve and authorize the Auditor-Controller to transfer \$200,000 from the Productivity Investment Program Account (Fund 001-3125) to General Fund Balance (Fund 001-3101). (4/5th Vote Required); and
- C. Approve and authorize the Auditor-Controller to increase estimated revenue by \$200,000 and appropriations by \$400,000 in the Assessor's FY 2014-15 Adopted Budget (1180 -ACR001-8003) (4/5th Vote Required); and
- D. Amend the Assessor's Budget Unit (1180-ACR001-8003) to include (4.0) additional Appraiser II positions; and
- E. Direct the County Administrative Office to incorporate the changes into the 1180-ACR001-8003 FY 2014-15 Adopted Budget to reflect the change in position counts.

### **RECOMMENDATION:**

It is recommended that the Board of Supervisors:

- A. Authorize the Assessor to accept a Grant from the California Department of Finance under the State-County Assessors' Partnership Program; and
- B. Approve and authorize the Auditor-Controller to transfer \$200,000 from the Productivity Investment Program Account (Fund 001-3125) to General Fund Balance (Fund 001-3101). (4/5th Vote Required); and
- C. Approve and authorize the Auditor-Controller to increase estimated revenue by \$200,000 and appropriations by \$400,000 in the Assessor's FY 2014-15 Adopted Budget (1180 -ACR001-8003) (4/5th Vote Required); and
- D. Amend the Assessor's Budget Unit (1180-ACR001-8003) to include (4.0) additional Appraiser II positions; and
- E. Direct the County Administrative Office to incorporate the changes into the 1180-ACR001-8003 FY 2014-15 Adopted Budget to reflect the change in position counts.

### **SUMMARY/DISCUSSION:**

The State of California has established a three-year pilot program, beginning FY 2014-15 thru FY 2016-17, to selected representative counties in order to ensure more accurate assessment of local property. It is believed that, a more accurate assessment process will reduce otherwise escaped valuation and help offset the State's General Fund obligations to local K-14 schools and offices of education. The success of the program shall be determined by enhanced statewide

implementation of local equalization by properly valuing property, and thereby capturing property tax revenues for local K-14 school and offices of education that might otherwise escape recognition and collection in an amount that is not less than the total amount of General Fund revenues expended to fund the pilot program. Monterey County has been selected as a participant. Monterey County shall be required to match, on a dollar-for-dollar basis, the Program Grant funds apportioned to Monterey County. Program funds provided by the State must be used to supplement, and not supplant, existing funding.

On September 9, 2014, the Board approved the Assessor to submit an application. The Monterey County Assessor's office has been awarded \$200,000 under this Grant Program for FY 2014-15 to help expedite the enrollment of properties that are newly constructed or that change ownership. The Monterey County Assessor's office seeks to hire additional Appraisers to ensure the success of the program to make discovery, and eliminate backlog, so that the Assessor's office can appropriately and accurately supplement the tax roll to facilitate the assessment and collection of tax revenue funds for all entitled entities, including but not limited to local K-14 schools and offices of education.

**OTHER AGENCY INVOLVEMENT:**

County Counsel, Human Resources, and the County Administrative Office have reviewed and approve this report as to form.

**FINANCING:**

The Assessor's office will receive \$200,000 from the State and the County will match the \$200,000 from the Productivity Investment Program Account (Fund 001-3125). Therefore, the Assessor's office requests that the Auditor-Controller amend the Assessor's FY 2014-15 Adopted Budget (1180-ACR001-8003) by increasing estimated revenue by \$200,000 and increasing appropriations by \$400,000.

Authorized By:

Authorized By:

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Jaime Ayala  
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Stephen L. Vagnini  
Assessor-County Clerk/Recorder  
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Attachments:

Exhibit A