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State-County Assessors' Partnership Program

The 2014 Budget Act appropriates \$7.5 million for the first year of a three-year State-County Assessors' Partnership Program (Program) to enhance county property assessment efforts. The purpose of the Program is to ensure 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 have been appealed.

The Program is limited to nine county assessors' offices. Participating assessors' offices will come from counties with a representative range of populations, and will be competitively selected based on the strength of their applications.

Program funds provided to participating county assessors shall be used to supplement, and not supplant, existing funding.

Participating counties will be required match their state grant on a dollar-for-dollar basis.

Program funds and the county matching funds may be used for the following general purposes:

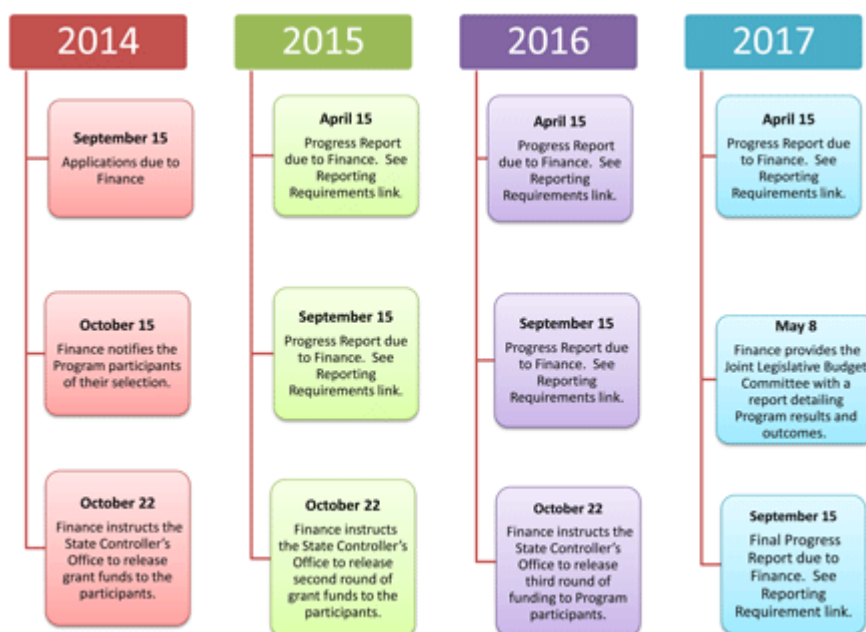
- Payment of salaries and benefits to Program staff.
- Procuring office space for the Program Staff.
- Procuring office supplies and related items for Program Staff.

As the three-year Program term nears its expiration date, the Department of Finance will evaluate the results and issue a report to the Legislature detailing the outcomes of the Program. At that point, state policymakers will decide whether or not to renew, expand or end the Program.

Application

[State-County Partnership Program Application](#)

Key Dates



OTHER LINKS

- **Award Information:** This page provides information related to awards made by the Department of Finance. http://www.dof.ca.gov/SCAPP/award_info/
- **Reporting Requirements:** This page provides information related to required reporting requirements for those Assessors who are awarded a grant.
- **Legislation:** This page provides information related to the statutes that govern the Program.
- **Frequently Asked Questions:** This page provides answers to commonly asked questions.

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Award Information

Finance has selected the following counties to participate in the Program:

Award Number	County	Class	2014-15 Amount Requested	2015-16 Amount Requested	2016-17 Amount Requested
1	Santa Clara	Class 1 - 2	\$ 785,000	\$ 785,000	\$ 785,000
2	Riverside	Class 1 - 2	\$ 1,875,000	\$ 1,875,000	\$ 1,875,000
3	San Francisco	Class 3 - 12	\$ 300,000	\$ 460,000	\$ 525,000
4	Monterey	Class 3 - 12	\$ 200,000	\$ 200,000	\$ 200,000
5	Fresno	Class 3 - 12	\$ 825,000	\$ 618,750	\$ 618,750
6	Tuolumne	Class 13 - 58	\$ 104,000	\$ 104,000	\$ 104,000
7	Madera	Class 13 - 58	\$ 150,000	\$ 150,000	\$ 150,000
8	San Benito	Class 13 - 58	\$ 150,000	\$ 150,000	\$ 150,000

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Reporting Requirements

This page provides information related to required reporting requirements for those Assessors who are awarded a grant.

Pursuant to Revenue and Taxation Code section 95.5 (g), the annual report that is due each April 15th is required to contain the following information:

1. The amount of matching funds provided by the county in the fiscal year.
2. A general progress report on how the Program grant and county matching funds have been used to enhance the county's assessment activities.

Pursuant to Revenue and Taxation Code section 95.5 (h), the annual report that is due each September 15th is required to contain the following information:

1. The amount of matching funds provided by the county in the fiscal year.
2. The number of Program 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 by the Program Staff and the total assessed value of those properties.

If applicable, the number of properties assessed and enrolled in the fiscal year using the information technology (IT) systems and software purchased with Program grant funds and with county matching funds, and the total assessed value of those properties.

4. The number of properties reassessed in the fiscal year by the Program Staff and the total roll value of those reassessments.

If applicable, the number of properties reassessed in the fiscal year using Program-funded IT systems, and the total roll value of those assessments.

5. The number of supplemental assessments enrolled in the fiscal year by the Program Staff and the total roll value of those supplemental assessments.

If applicable, the number of supplemental assessments enrolled in the fiscal year using Program-funded IT systems, and the total roll value of those supplemental assessments.

6. The number of properties reassessed in the fiscal year by Program Staff and the total roll value of those reassessments.

If applicable, the number of properties reassessed in the fiscal year using Program-funded IT systems, and the total roll value of those reassessments.

7. The number of escaped assessments enrolled in the fiscal year by the Program Staff and the total roll value of those assessments.

If applicable, the number of escaped assessments enrolled in the fiscal year using Program-funded IT Systems, and the total roll value of those assessments.

8. The number of properties reassessed during the fiscal year by Program Staff and the total roll value of those reassessments.

If applicable, the number of properties reassessed in the fiscal year using Program-funded IT systems, and the total roll value of those reassessments.

9. The number of assessment appeals successfully responded to in the fiscal year by Program Staff and the total value retained on the roll as a result. Successfully responded to means the assessment appeals board did not reduce the assessed value to that claimed by the applicant.
10. The additional number of property tax audits completed in the fiscal year by Program Staff and the total value retained on the roll as a result. Additional units refer to the number greater than the required volume of pool audits pursuant to Revenue and Taxation Code section 469.
11. The number of properties discovered by Program Staff and the total value retained on the roll as a result.

Reporting Template

→ [Spring 2015 SCAPAP Status Report](#) (.xls, <1 MB)

→ [Fall 2015 SCAPAP Annual Report Template](#) (.xls, <1 MB)

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