



A Tradition of Stewardship  
A Commitment to Service

Agenda Date: 12/6/2016

Agenda Placement: 6H

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors

**FROM:** Tracy Schulze - Auditor-Controller  
Auditor - Controller

**REPORT BY:** Christy Redford, Property Tax Specialist - 707 253-4577

**SUBJECT:** Authorization for the Auditor-Controller to process Assessor Division assessment roll reductions in excess of \$10,000,000 limit permitted under Resolution No. 2013-137 (Revenue & Taxation Code Section 4831.5)

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### **RECOMMENDATION**

Auditor-Controller requests authorization to process an Assessor Division reduction in assessed value in excess of the \$10,000,000 limit set forth in Resolution No. 2013-137 pursuant to Revenue and Taxation Code Section 4831.5: APN 990-198-904 in the amount of \$11,525,000 for land, structure and growing.

### **EXECUTIVE SUMMARY**

Resolution No. 2013-137 authorizes the Auditor-Controller to perform, on behalf of the Board of Supervisors, corrections to the local assessment roll as set forth in Section 4831 et seq. of Revenue and Taxation Code, including corrections that decrease the amount of unpaid taxes, where the amount of the correction does not exceed ten million dollars (\$10,000,000) in assessed valuation.

The County Assessor has submitted a roll correction to the Auditor-Controller for processing that exceeds the authorized limit. The roll correction for APN 990-198-904 reduces the value by \$11,525,000 due to change in value judgment, resulting from change in ownership.

### **FISCAL IMPACT**

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No

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What is the revenue source?	With the reduction to the assessed value, there is a corresponding decrease in the amount of property tax revenue the county and all other AB8 entities receive through the property tax allocation process. Attached is the calculation showing the anticipated decrease for each taxing entity due to this reduction. The total reduction to the General Fund share is estimated at \$13,646.
Is it Mandatory or Discretionary?	Mandatory
Is the general fund affected?	Yes
Future fiscal impact:	No specific impact from this reduction in future years.
Consequences if not approved:	Napa County Assessor is required to assess the fair market value of all land, improvements, and personal property in the county. If these reductions are not made, such requirement will not be met.

Additional Information:

### **ENVIRONMENTAL IMPACT**

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

### **BACKGROUND AND DISCUSSION**

Resolution No. 2013-137 authorizes the Auditor-Controller to perform, on behalf of the Board of Supervisors, corrections to the local assessment roll as set forth in Section 4831 et seq. of Revenue and Taxation Code, including corrections that decrease the amount of unpaid taxes, where the assessed value of the correction does not exceed ten million dollars (\$10,000,000). The County Assessor submitted a roll correction to the Auditor-Controller for processing that exceed the authorized limit.

The parcel had a change in ownership resulting in a supplemental tax bill. The County Assessor was not supplied information requested from the taxpayer in a timely manner. After the tax bill was issued, the taxpayer supplied an appraisal supporting a lower value. The original increase value was set at \$30,696,453. The adjusted value is \$19,171,453, a decrease of \$11,525,000. Attachment A provides a breakdown of the estimated tax reduction for each of the AB8 entities. For the County's General Fund, the estimated reduction of tax revenues is \$13,646.

### **SUPPORTING DOCUMENTS**

A . Attachment A 990-198-904 Reduction Worksheet

CEO Recommendation: Approve

Reviewed By: Bret Prebula