



Agenda Date: 3/1/2005
Agenda Placement: 6H

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: John Tuteur - Assessor
Assessor
REPORT BY: John Tuteur, Assessor-Recorder-County Clerk, 253-4459
SUBJECT: APPROVE 2004-2005 PROPERTY TAX ADMIN GRANT AND BUDGET TRANSFER

RECOMMENDATION

Assessor-Recorder-County Clerk, Auditor-Controller and Treasurer-Tax Collector request:

1. Approval of and authorization for the Chair to sign an agreement with the State Department of Finance implementing participation in the State-County Property Tax Administration Grant Program for a grant amount of \$366,020 for 2004-2005; and
2. Approval of Budget Transfer No. 70 increasing appropriations by \$329,860 in the Assessor, Tax Collector, Recorder, Auditor, County Executive Office, Board of Supervisors, County Counsel and Information Technology budgets for supplies, equipment, training, and staff time with offsetting revenues from the State-County Property Tax Administration Grant, Modernization and Vital Statistics Trusts. (4/5 vote required)

EXECUTIVE SUMMARY

Assessor-Recorder-County Clerk, Auditor-Controller and Treasurer-Tax Collector request approval of the 2004-2005 Property Tax Administration Grant request in the amount of \$366,020 and of a Budget Transfer for expenditures in various budget units related to Property Tax Administration and Recorder-County Clerk functions.

FISCAL IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
What is the revenue source?	All expenditures will be off-set by transfers from the Property Tax Administration Grant [Assessor]; Modernization [Recorder] and Vital Statistics [Recorder] Trust funds.

Is it Mandatory or Discretionary?	Mandatory
Is the general fund affected?	No
Future fiscal impact:	All expenditures, off-set by transfers from the aforementioned trusts, are either one-time costs or are for limited term positions.
Consequences if not approved:	Assessment roll would be delayed and lack accuracy; statutory duty to provide certified copies of vital statistics could not be fulfilled; revenues from tax collections would be delayed; integrity of computer network would be compromised; statutory duty to record and provide public access to documents would be impacted.
Additional Information:	None

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

On March 4, 2003 the Board approved Agreement 4933 for a grant under the State-County Property Tax Administration Grant Program (California Revenue and Taxation Code Section 95.35) for fiscal years 2002-2003 through 2006-2007. On February 24, 2004 the Board approved Amendment No. 1 to that Agreement. The State Department of Finance is now requiring a new agreement for each year of participation. The term of the 2004-2005 agreement will be for one year from the date of adoption by the Board. The Assessor has submitted to the Department of Finance the final report required under the Agreement for the 2003-2004 Grant and will be submitting grant documentation to the Department of Finance for the 2004-2005 grant.

Approval of the requested budget transfer will increase revenues and appropriations in the Assessor, Recorder, Auditor/Controller, Treasurer-Tax Collector, County Executive Office, Board of Supervisors, County Counsel and Information Technology Budgets. Funds will be used for Assessor staff (limited term); staff training for Assessor and Tax Collector; staff time for Clerk of the Board, County Counsel and Board of Supervisors and for the purchase of computer equipment to support the property tax system departments. These actions are pursuant to work program contained in the State-County Property Tax Administration grant program documentation.

Expenditures for supplies and scanner maintenance are also included for the Recorder division to be covered by funds from the Recorder Modernization and Vital Statistics Trust funds.

SUPPORTING DOCUMENTS

None

CEO Recommendation: Approve

Reviewed By: Lorenzo Zialcita