



Agenda Date: 5/22/2007  
Agenda Placement: 6J

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** John Tuteur - Assessor  
Assessor  
**REPORT BY:** JUDITHM PERRY, CHIEF ADMINISTRATIVE COORD , 253-4455  
**SUBJECT:** Assessor-Recorder-County Clerk requests approval of budget transfer

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### **RECOMMENDATION**

Assessor-Recorder-County Clerk requests approval of Budget Transfer No. 65 appropriating \$25,500 in the Assessor Division with offsetting revenue from the Assessor Property Tax Administration Trust Fund for extra help and an automated assessment tracking enhancement. (4/5 vote required)

### **EXECUTIVE SUMMARY**

Assessor-Recorder-County Clerk requests approval of Budget Transfer appropriating \$25,500 in the Assessor Division with offsetting revenue from the Assessor Property Tax Administration Trust Fund for extra help reimbursement and an automated assessment tracking enhancement.

### **FISCAL IMPACT**

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
What is the revenue source?	Assessor Property Tax Administration Trust Fund.
Is it Mandatory or Discretionary?	Discretionary
Discretionary Justification:	An extra help Auditor-Appraiser assists the Business Division of the Assessor's Office in performing audits of business accounts in excess of \$400,000 as mandated by Section 469 of the Revenue and Taxation Code. The automated assessment tracking enhancement tracks the history of a parcel through reconfigurations. It will track parcel descriptions and other important parcel information for easy retrieval of data.
Is the general fund affected?	No

Future fiscal impact: We will not be using an extra help Auditor-Appraiser after the end of this fiscal year. The assessment tracking enhancement is a one-time cost.

Consequences if not approved: The Assessor is mandated to perform audits of business accounts over \$400,000 every four years. If the Assessor doesn't meet this requirement, it could jeopardize the 5% administrative fee that Napa County gets from the collection of supplemental assessments.

The Assessor's Office is a depository of important information. If this information is not continually kept up-to-date or automated it will result in important information not being available to other county departments or the public.

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**

Assessor-Recorder-County Clerk requests approval of a Budget Transfer appropriating \$25,500 in the Assessor Division with offsetting revenue from the Assessor's Property Tax Administration Trust Fund for extra help and an assessment tracking enhancement.

The Assessor must perform mandatory audits of business accounts over \$400,000 every four years. We currently have a backlog of audits to be performed. The use of an extra help Auditor-Appraiser who is qualified to perform mandatory audits is an important resource for the Assessor. This extra-help assignment will terminate upon the completion of current workload.

The automated assessment tracking enhancement tracks the history of a parcel through reconfigurations. It will track parcel descriptions and other important parcel information for easy retrieval of data. The Assessor's Office is a depository of important information. The automation of assessment tracking will allow for easy retrieval of data. This enhancement also automates the creation of new parcels by eliminating the need to enter repetitive data when creating a new parcel.

Funds for these these expenditures are from a trust fund and do not impact the General Fund.

### **SUPPORTING DOCUMENTS**

None

CEO Recommendation: Approve

Reviewed By: Molly Rattigan