



Agenda Date: 9/13/2005
Agenda Placement: 6CC

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: Approval of Budget Transfer

RECOMMENDATION

Assessor-Recorder-County Clerk requests approval of Budget Transfer No. 7 increasing appropriations by \$11,500 in the Assessor budget for supplies and training with offsetting revenues from the State-County Property Tax Administration Grant Trust Fund. (4/5 vote required)

EXECUTIVE SUMMARY

Assessor-Recorder-County Clerk requests approval of Budget Transfer increasing appropriations by \$11,500 in the Assessor budget for supplies and staff training with offsetting revenues from the State-County Property Tax Administration Grant Trust.

FISCAL IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
What is the revenue source?	State-County Property Tax Administration Grant Trust Fund
Is it Mandatory or Discretionary?	Mandatory
Is the general fund affected?	No
Future fiscal impact:	Current year impact only using existing trust funds.
Consequences if not approved:	Appraisal staff will lose their certifications and no longer be able to process updates to the assessment roll. Failure to process transfers and new construction will result in substantial revenue loss to all taxing entities in the county as well as loss of specific supplemental tax administration revenues

which are county only.

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

The appraisal staff of the Assessor office are certified by the State of California Board of Equalization. To maintain certification each appraiser must complete a certain number of hours of continuing education each year. The cost of this training is covered in part by funds from the State County Property Tax Administration Grant Program.

The balance of the funds in this budget transfer are to purchase a laptop computer for our business property auditor-appraiser staff for use in completing a mandatory audit backlog. The laptops will allow capture of assessee information in the field and result in quicker and more accurate audit results. This backlog is eligible for property tax administration grant funding.

SUPPORTING DOCUMENTS

None

CEO Recommendation: Approve

Reviewed By: Lynn Perez