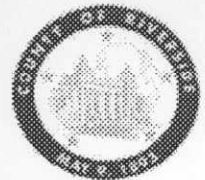


**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

805



FROM: Executive Office

SUBMITTAL DATE:
June 3, 2004

SUBJECT: Property Tax Administration

RECOMMENDED MOTION: Receive and file.

BACKGROUND: On May 4, 2004, the Board of Supervisors directed the Executive Office to consult with the County Assessor, Tax Collector and Auditor-Controller, and return within thirty days with preliminary recommendations regarding procedural improvements that may yield potential cost savings within the property tax administration system.

Departmental Concurrence

The Executive Office has worked with the three property departments, and in conjunction with these ongoing efforts, the Executive Office held initial discussions of the Board's concerns. One immediate result of that effort is a related item on this agenda regarding release of an RFP to scope options for hosting the property tax applications. The Assessor is also finalizing proposals on which his office has been working to amend and add to the County's existing low value assessment ordinances. These policy changes will raise to statutory limits thresholds for valuing certain property types. The effect will be to reduce the number of assessments with low valuations on those property types. The Executive Office anticipates the Assessor's Office will bring those proposals forward within a matter of weeks.

Denise C. Harden (Continued)
Denise C. Harden
Principal Management Analyst

FINANCIAL DATA	Current F.Y. Total Cost:	\$	In Current Year Budget:
	Current F.Y. Net County Cost:	\$	Budget Adjustment:
	Annual Net County Cost:	\$	For Fiscal Year:

SOURCE OF FUNDS:	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION: APPROVE.

County Executive Office Signature *William Luna*

- Policy
- Consent
- Per Exec. Ofc.:
- Policy
- Consent

Prev. Agn. Ref.: 05/04/04 #3.2 | District: | Agenda Number:

3.55

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Among the factors to consider in approaching the low value assessment issue in particular are the possible statutory rights and obligations of other agencies and special districts to levy special taxes, parcel charges, and assessments on the county tax roll. Any such statutory rights or obligations of agencies or special districts may limit the county's ability to form policy to eliminate completely all low value tax bills.

Further recommendations require substantial review with the property departments of the relevant statutes. The Executive Office also anticipates calling on County Counsel to assist in determining the legal bounds within which the county can form policy in this area.

However, the affected departments are committed to consider ways to obtain additional efficiencies and cost savings in collecting property taxes. The Executive Office plans a detailed internal review of the current year billing data to assess the scope of the low value bill issue and identify the range of such public entities with billings enrolled.

The Executive Office does not recommend procuring the assistance of an outside consultant at this time; however, we will continue to work as directed in consultation with the property departments, and will return to the Board with recommendations as they develop.