

419



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

FROM: Assessor-County Clerk-Recorder

SUBMITTAL DATE:
November 19, 2014

SUBJECT: Acceptance of Riverside County's Selection as Participant in the State-County Assessors' Partnership Agreement (SCAPA) Program; and amend Salary Ordinance No. 440 pursuant to Resolution No. 440-8985 submitted herewith. [All Districts], [Cost \$11,250,000] State (50%) / NCC (50%).

RECOMMENDED MOTION: That the Board of Supervisors:

1. Authorize the County Assessor to accept the selection of Riverside County as participant in the "State-County Assessors' Partnership Agreement" program, a three-year state-sponsored pilot program beginning fiscal year 2014-15 and ending 2016-17 to improve the County Assessor's ability to fairly and efficiently administer property tax rolls;
2. Accept the annual award of \$1,875,000 from the State, for each fiscal year (2014-15, 2015-16, and 2016-17);
3. Amend Salary Ordinance No. 440 pursuant to Resolution 440-8985 submitted herewith;
4. Approve and direct the Auditor-Controller to establish a sub-fund account for the SCAPA program to account for all related program revenues and expenditures under this sub-fund;

Approved by Michael T. Stock
 Asst. County Executive Officer/
 Human Resources Director
 Deputy Human Resources Director for

FISCAL PROCEDURES APPROVED
 PAULI ANGULO, CPA, AUDITOR-CONTROLLER
 BY: Esteban Hernandez 11/19/14

Bobbi Schutte
 Bobbi Schutte, Assistant Assessor-County Clerk-Recorder
 For: Larry W. Ward Assessor-County Clerk-Recorder

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 3,750,000	\$ 3,750,000	\$ 11,250,000	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 1,875,000	\$ 1,875,000	\$ 5,625,000	\$ 0	
SOURCE OF FUNDS: General Fund - Net County Cost, State Grant				Budget Adjustment: Yes	
				For Fiscal Year: FY14/15-16/17	

C.E.O. RECOMMENDATION:

APPROVE
 BY: Karen L. Johnson
 Karen L. Johnson

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

FORM APPROVED COUNTY COUNSEL
 BY: Anita C. Willis 11-19-14
 ANITA C. WILLIS
 DATE

- A-30 Positions Added
- 4/5 Change Order
- Vote

Prev. Agn. Ref.: 7/29/14 3.14 | District: All | Agenda Number:

3-1

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

FORM 11: Acceptance of Riverside County's Selection as Participant in the State-County Assessors' Partnership Agreement (SCAPA) Program; and amend Salary Ordinance No. 440 pursuant to Resolution No. 440-8985 submitted herewith. [All Districts], [Cost \$11,250,000] State (50%) / NCC (50%).

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RECOMMENDED MOTION (continuation):

5. Approve and direct the Auditor-Controller to transfer the county matching fund of \$1,875,000 to the SCAPA program sub-fund account for each fiscal year (2014-15, 2015-16, and 2016-17), in accordance with Board Resolution 2014-172 dated July 29, 2014; and
6. Approve and direct the Auditor-Controller to establish budget adjustments as presented on the attached Schedule A.

BACKGROUND:

Summary

On July 29, 2014 Agenda item 3.14, the Board of Supervisors passed Resolution 2014-172 authorizing the Assessor to submit an application to the California Department of Finance to participate in the three-year State-County Assessors' Partnership Agreement (SCAPA) program and agreeing to provide the Assessor with the required matching funds on a dollar-for-dollar basis, in each fiscal year (2014-15, 2015-16, and 2016-17) the Assessor participates in the program. The county match is a program condition and failure to provide the matching funds will cause the immediate termination of the county's participation. On October 15, 2014 the Assessor received notice that Riverside County won the competitive award for maximum SCAPA program funding in the amount of \$1,875,000 annually, for three consecutive years.

The SCAPA program was established by the 2014 California Budget Act and codified under Revenue and Taxation Code Section 95.5. The primary objective of SCAPA program is to provide the Assessors with funding to improve their ability to fairly and efficiently administer the county property tax rolls and related essential duties. Program staff and technology funded through this program will be directed toward the expeditious discovery, reassessment, and enrollment of properties (newly constructed, changed ownership, modified, escaped assessment, previously reduced in value), as well as responding to appeals and conducting property tax audits. It is anticipated that a successful implementation of the program will result in an increase to property tax revenue that will more than offset the program costs.

The California Department of Finance administers the SCAPA program for the State. The code requires participants to submit a progress report to the Department of Finance on April 15th and September 15th of each year. The purpose of the report is to monitor the participants' compliance with program requirements pursuant to Section 95.5 of the Revenue and Taxation Code.

The Assessor will use the program funds to employ the use of technology including GIS and e-commerce (eGovernment). The GIS will reduce the time and expense of field assessments and facilitate a more current and accurate property information for valuation purposes. The eGovernment will provide a higher-level of customer service while increasing operational efficiency and the satisfaction of our constituents. In combination with technology, a field canvass team of auditor-appraisers will be formed to assist business owners on reporting business properties.

Impact on Citizens and Businesses

The implementation of the State-County Assessors' Partnership Agreement program will provide direct and indirect benefits to the citizens and businesses of Riverside County, as well as needed funding for the County Assessor to fairly and efficiently administer the County property tax roll. Its successful implementation will be measured by marginal growth in revenues generated for K-14 schools and county offices of education, which yield immeasurable social and economic benefits to citizens of this County. The County, cities, special districts

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and various other agencies would likewise benefit from the resulting revenue increase as this would be additional resources that would be available to administer public services and programs.

Attachments

- A. Schedule A
- B. Resolution No. 440-8985

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Schedule A [for FY14-15]

Increase Appropriations

10000-1200100000-510040	Regular Salaries	\$1,332,299
10000-1200100000-518100	Budgeted Benefits	570,985
10000-1200100000-523840	Computer Equipment Software	340,511
10000-1200100000-546280	Capitalized Software	<u>1,506,205</u>
	TOTAL	\$3,750,000

Increase Estimated Revenue

10000-1200100000-755680	CA - Other Operating Grants	\$1,875,000
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Decrease Appropriation

10000-1109000000-581000	Appropriation for Contingency	\$1,875,000
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RESOLUTION NO. 440-8985

BE IT RESOLVED by the Board of Supervisors of the County of Riverside, State of California, in regular session assembled on _____, 2014, that pursuant to Section 4(a)(ii) of Ordinance No. 440, the Assessor/County Clerk/Recorder is authorized to make the following listed change(s), operative on the date of approval, as follows:

<u>Job Code</u>	<u>+/-</u>	<u>Department ID</u>	<u>Class Title</u>
74106	+ 1	1200100000	Administrative Services Analyst II
74322	+ 7	1200100000	Appraiser II
77442	+ 2	1200100000	Auditor/Appraiser II
77104	+ 2	1200100000	GIS Analyst
77443	+ 2	1200100000	Senior Auditor/Appraiser