



Board Agenda Item 26

DATE: September 25, 2018

TO: Board of Supervisors

SUBMITTED BY: Paul Dictos, CPA, Assessor-Recorder

SUBJECT: Retroactive State Supplementation for County Assessors Program (SSCAP) Grant Application

RECOMMENDED ACTION(S):

Retroactively authorize the Chairman to execute a resolution authorizing the Assessor's previous submittal of a grant application to the California Department of Finance for participation in the State Supplementation for County Assessors Program for supplemental staffing and technology improvements within the Assessor Division, with an annual amount not to exceed \$375,000 in matching funds from the Assessor's Property Tax Administration Program Fund, at the rate of one local dollar for every two dollars the County receives in program funds, for the period of July 1, 2018 through June 30, 2021.

Approval of the recommended action will allow the Assessor to participate in the State Supplementation for County Assessors Program (SSCAP), which, if approved, may provide enough funding for eight (8) Full Time Equivalent (FTE) positions, without any new, permanent staffing requests, as well as enhancements to the new Megabyte Property Tax System (PTS). The FTE position requirements will be satisfied with cost equivalent overtime of existing staff and Extra-Help employees within the Assessor division. The application was submitted on August 30, 2018, contingent upon Board approval.

ALTERNATIVE ACTIONS:

Your Board may choose to decline the retroactive grant application, which would result in the withdrawal of the application and may affect the backlog of the Assessor's workload.

FISCAL IMPACT:

There is no increase to Net County Cost. The annual matching dollars, not to exceed \$375,000, are budgeted in the Assessor-Recorder Special Revenue Fund 0035 Property Tax Administration Program Org 1040 in FY 2018-19 and will be budgeted from that same fund in subsequent years, with no impact to the General Fund.

REFERENCE MATERIAL:

BAI #6, August 26, 2014
BAI #7, December 2, 2014
BAI #3, January 13, 2015

DISCUSSION:

In recognition of concerns about the adequacy of funding for county assessors, the 2014-15 Budget Act established a three-year pilot program, known as the State-County Assessors' Partnership Agreement Program (SCAPAP). Under this program, the state allocated grants to eight county assessors' offices to improve local administration of the property tax. A primary goal of SCAPAP was to measure whether and to what extent property tax revenues would increase if county assessor funding were increased. The SCAPAP application required counties to match funding at a rate of one local dollar for every dollar a county received in program funds. The Fresno County Assessor applied for and received \$2,062,500 in funding with corresponding matching from the County's General Fund. The grant funds will be depleted at the end of FY 2018-19.

The SSCAP is the most recent iteration of the County Assessor Grant Program and was created to provide funding to assist County Assessors in performing property assessments. Program funds are available to participating Assessors to supplement, and not supplant, existing funding and staffing levels. On August 30, 2018, the Assessor submitted a grant application and applied for a maximum of \$750,000 annually in SSCAP funding for FY 2018-19 to fund eight (8) FTE positions to be used exclusively for overtime and Extra-help for the duration of the program, with no additional permanent staffing requests, as well as pay for enhancements to the Megabyte PTS. County matching funds of \$375,000 are available in the FY 2018-19 Budget as an Operating Transfer In, to partially fund the purchase of the Megabyte Property Tax System and will be included in future budget requests. Based on experience, the Department anticipates a return of fourteen dollars in additional tax revenue for every dollar leveraged through the grant program.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - SSCAP Application

On file with Clerk - Resolution

CAO ANALYST:

Juan Lopez