Phong La, Assessor
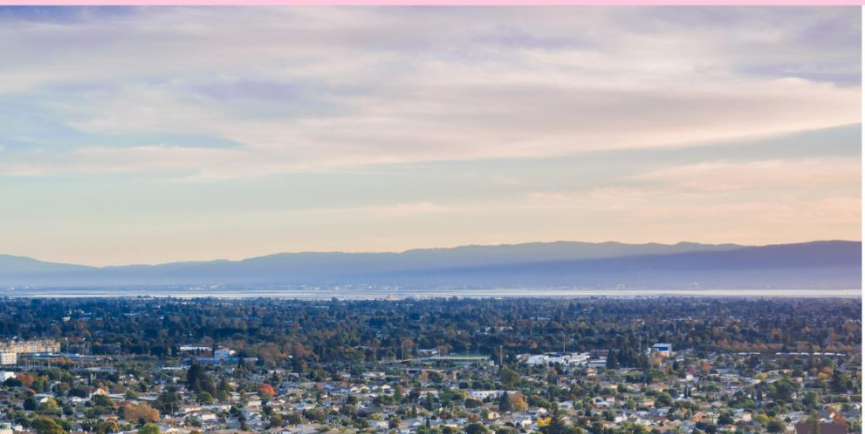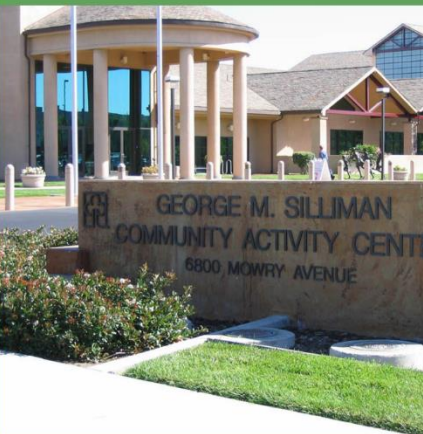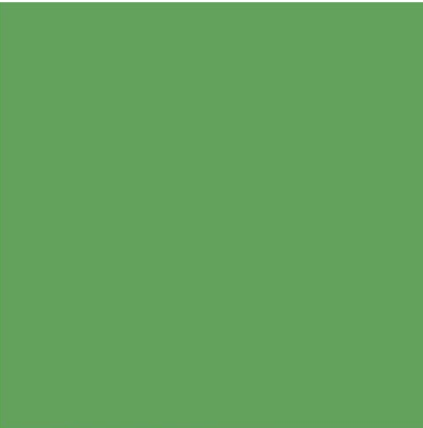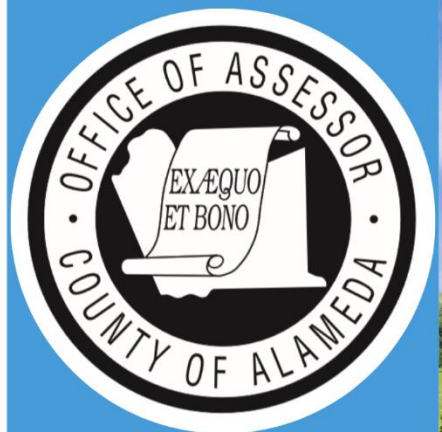
Office of Assessor

Maintenance of Effort Budget
## 2023-2024

2022-2023 Assessment Roll

Jurisdiction	2022-23 Roll	Change	Percent Change	Projected Percent Change
Alameda	$18,005,432,029	$1,665,053,584	10.19%	5.02%
Albany	$3,496,279,045	$222,418,938	6.79%	5.50%
Berkeley	$26,800,229,339	$2,506,308,965	10.32%	5.50%
Dublin	$21,337,665,103	$1,191,838,130	5.92%	5.14%
Emeryville	$7,346,624,851	$452,526,410	6.56%	3.94%
Fremont	$67,333,506,862	$5,537,625,130	8.96%	5.32%
Hayward	$28,206,322,265	$1,916,770,864	7.29%	4.54%
Livermore	$24,373,013,073	$1,700,862,849	7.50%	5.47%
Newark	$13,162,471,090	$1,214,708,936	10.17%	6.13%
Oakland	$85,231,291,704	$6,055,609,403	7.65%	4.40%
Piedmont	$5,562,102,405	$362,793,812	6.98%	5.28%
Pleasanton	$29,494,721,651	$1,825,834,039	6.60%	4.37%
San Leandro	$17,694,311,772	$1,035,807,753	6.22%	4.12%
Union City	$13,128,355,899	$860,693,418	7.02%	4.85%
Unincorporated	$24,737,821,465	$1,543,826,048	6.66%	4.26%
Total Alameda	$386,726,248,322	$28,210,399,973	7.87%	4.85%

10-YEAR ASSESSMENT ROLL HISTORY

2023-24 Projected Amount: $378,963,289,755*
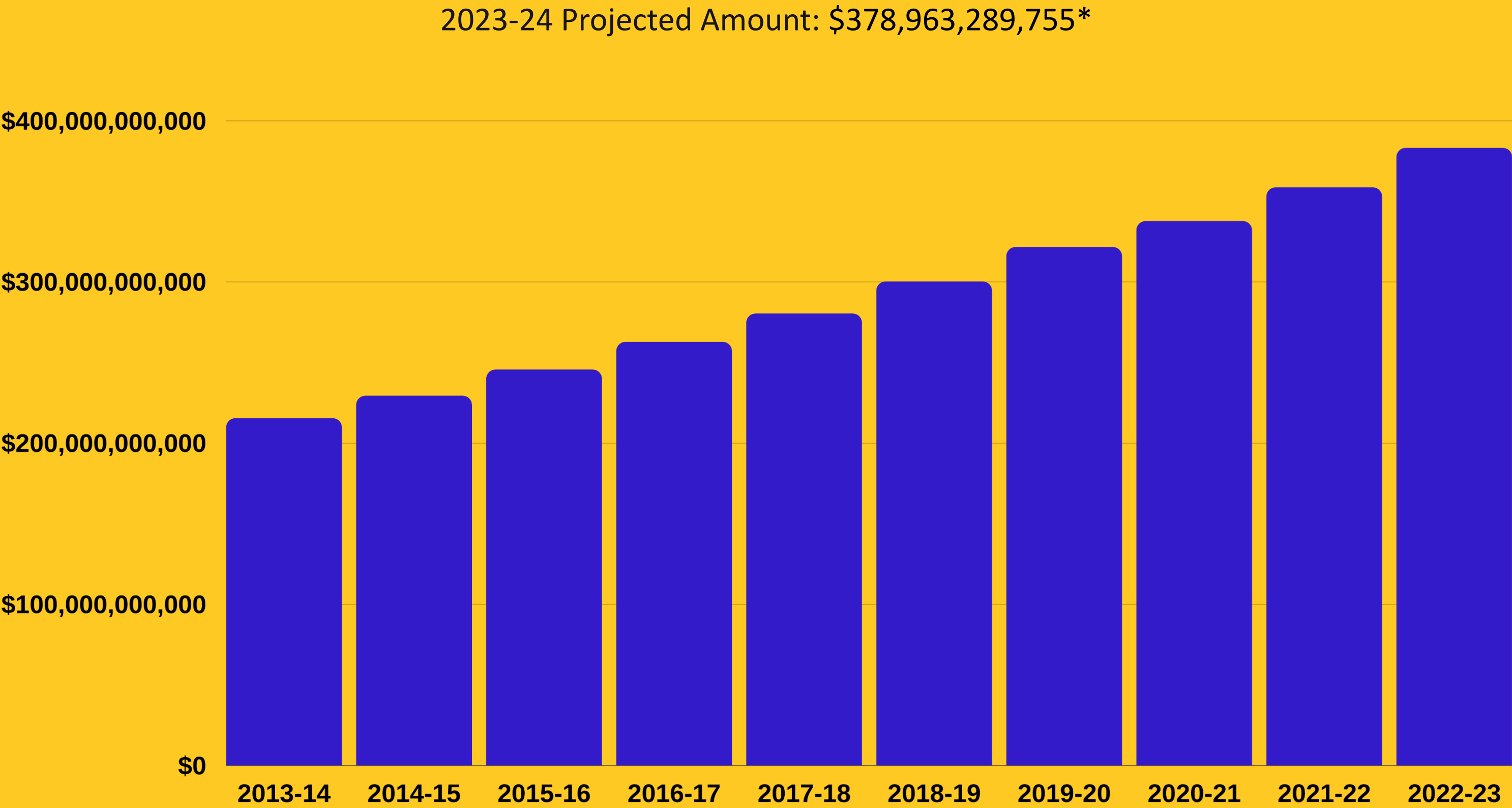
*Based on surrendered roll amount only. Does not include unsecured roll.

3

ASSESSMENT APPEALS:

ASSESSMENT VS APPLICANT'S OPINION EQUALS "AT RISK" REVENUE

CITY	ASSESSOR TOTAL	APPLICANT OPINION	VALUE AT RISK
ALAMEDA	$1,899,225,020	$996,929,869	$902,295,151
ALBANY	$157,129,883	$87,603,817	$69,526,066
BERKELEY	$4,956,971,829	$2,917,558,953	$2,039,412,876
CASTRO VALLEY	$96,155,698	$64,471,243	$31,684,455
DUBLIN	$1,752,578,944	$1,103,359,614	$649,219,330
EMERYVILLE	$7,273,037,448	$3,218,395,444	$4,054,642,004
FREMONT	$29,901,061,820	$16,140,204,661	$13,760,857,159
HAYWARD	$4,546,449,337	$2,752,691,194	$1,793,758,143
LIVERMORE	$1,393,471,314	$722,432,766	$671,038,548
NEWARK	$2,587,538,656	$1,365,113,415	$1,222,425,241
OAKLAND	$27,466,386,726	$14,409,847,519	$13,056,539,207
PIEDMONT	$68,546,611	$42,990,516	$25,556,095
PLEASANTON	$7,219,379,405	$3,856,878,722	$3,362,500,683
SAN LEANDRO	$3,085,567,848	$2,029,124,922	$1,056,442,926
SAN LORENZO	$13,039,749	$14,848,280	-$1,808,531
SUNOL	$157,059,262	$91,382,326	$65,676,936
UNION CITY	$1,042,293,392	$647,651,971	$394,641,421
TOTAL	$93,615,892,942	$50,461,485,231	$43,154,407,711

EXEMPTIONS

## 2022 ROLL: $13,231,620,213
Number of Applicants: 3,150*

*Excludes Homeowners Exemptions

EXEMPTIONS

EXEMPTIONS BY TYPE

| Qualifying Exemptions		
Exemption Type	Quantity	Total Value
Homeowners	242,626	$1,699,175,600
Veterans	1031	$140,289,049
Religious & Church*	533	$702,453,233
Charities (includng some churches)	1,412	$7,134,858,118
Schools & Colleges	52	$402,114,036
Hospitals	51	$3,106,192,903
Historical Aircraft	52	$4,764,120
Cemetery	19	$41,773,154
Total	245,776	$13,231,620,213

Possessory Interests
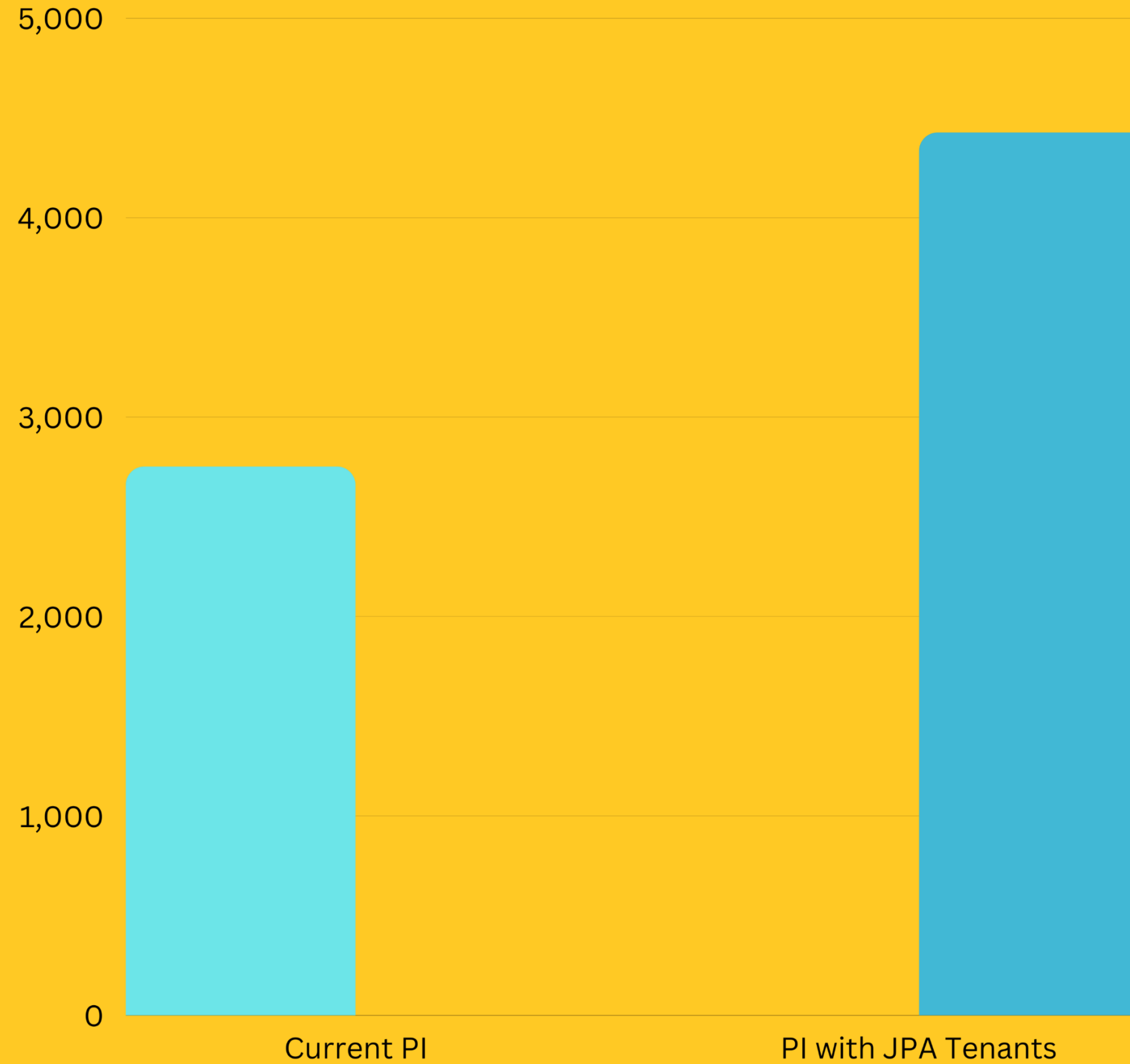
Tenants of Housing JPA Assessments will require the following:

- **Develop a new system for analyzing the JPA tenant reports**
- **Develop a new system for qualifying tenant income levels**

PROPERTY TAX SYSTEM MODERNIZATION

- **Conversion from COBOL (common business-oriented language) / PowerBuilder to .Net**

The Stone Age
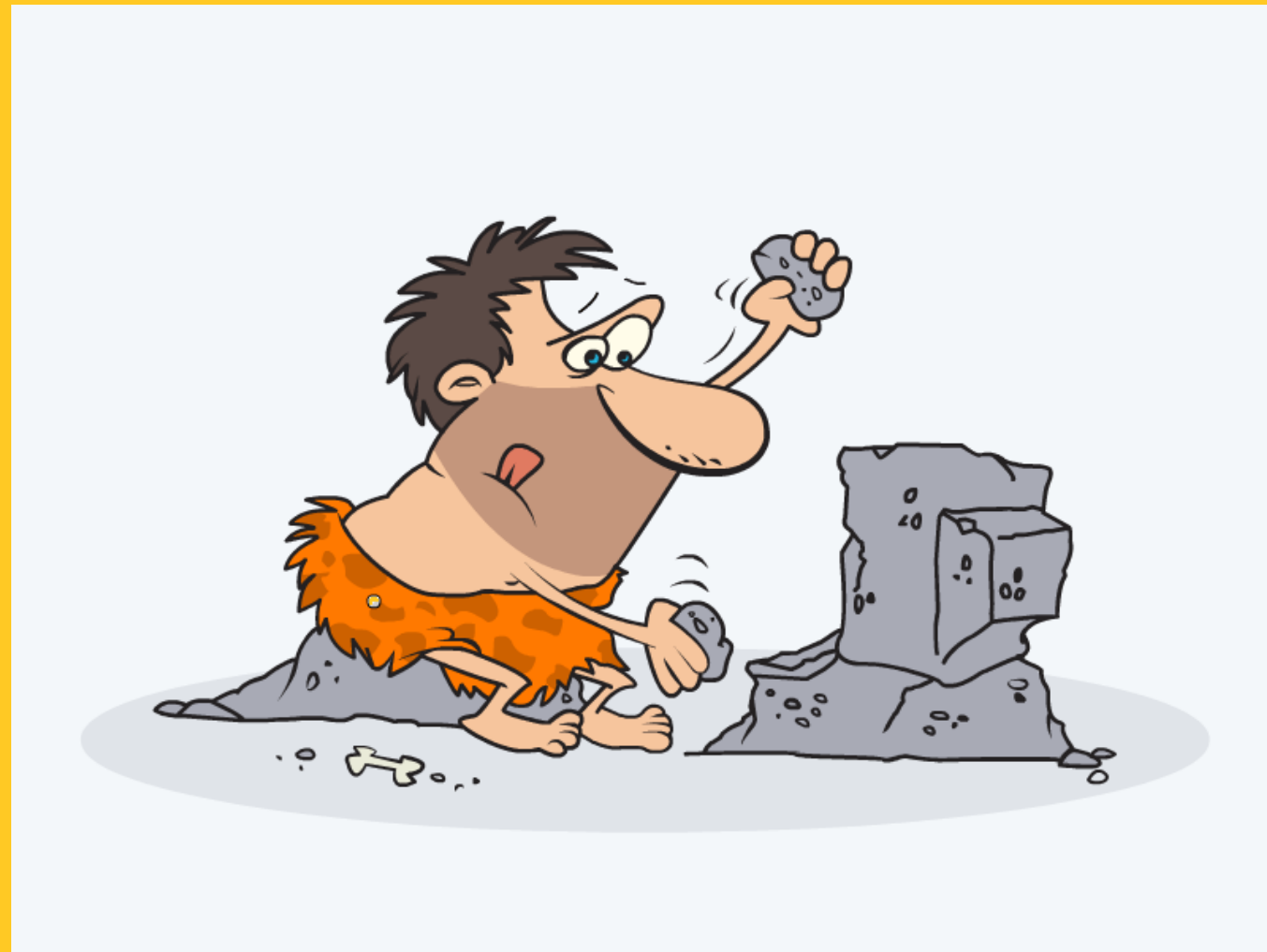
Modern Times

History of COBOL

- **COBOL was first designed in 1959 by CODASYL (Committee on Data Systems Languages)**

- **COBOL was one of the first programming languages designed for use in business and finance**

- **Over the next decade, COBOL became the default choice for writing business applications**

Downsides to COBOL

- **COBOL is an obsolete language**
- **The average age of COBOL developers are in retirement years.**
  - **This means an already limited talent pool will continue to shrink as older programmers reach retirement age and younger programmers bypass COBOL for more modern languages.**
  - **Universities in the United States have not taught COBOL in their computer science class rooms since the 1980s.**

History of PowerBuilder

- **PowerBuilder is a rapid application development tool for building, maintaining and modernizing business-critical Windows applications that is owned by Sybase, a division of SAP.**

- **Initially launched in 1991 by PowerSoft, PowerBuilder is used primarily for building business CRUD (create, read, update, and delete) applications.**

Downsides to PowerBuilder

- **PowerBuilder is becoming obsolete**

- **Not only are versions 8 and below are no longer supported, but later versions have web-patches to try to keep up with the times and business logic will continue in PowerBuilder.**

Office of the Assessor

Financial Summary Comparison

FY 2023 vs 2024

FINANCIAL SUMMARY COMPARISON

	FY 2022-2023 APPROVED BUDGET	FY 2023-2024 MOE BUDGET REQUEST	CHANGES FROM 2022-2023 BUDGET AMOUNT	APPROVED %
APPROPRIATIONS	$31,458,415	$33,588,141	$2,129,726	+6.77%
REVENUE	$11,414,632	$11,566,250	$151,618	+1.33%
NET COUNTY COST	$20,043,783	$22,021,891	$1,987,108	+9.87%
TOTAL FTE	173.45	173.45	0	0%

APPROPRIATION COMPARISON

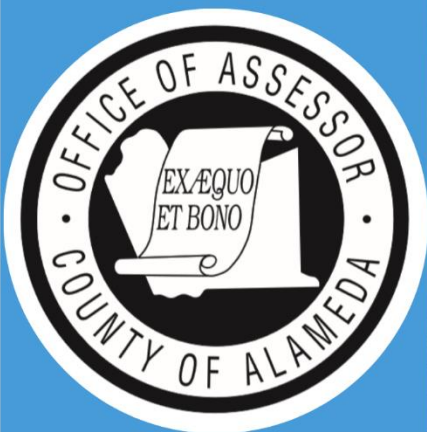|	FY 2022-2023 APPROVED BUDGET	FY 2023-2024 MOE BUDGET REQUEST	CHANGES FROM 2022-2023 BUDGET AMOUNT	APPROVED %
SALARIES & BENEFITS	$24,593,023	$25,144,084	$551,061	+2.24%
DISCRETIONARY SERVICES & SUPPLIES	$ 2,286,878	$ 2,286,878	$0	0%
NON-DISCRETIONARY SERVICES & SUPPLIES	$ 4,578,514	$ 6,157,179	$1,578,665	+34.48%
TOTAL	$31,458,415	$33,588,141	$2,129,726	+6.77%

REVENUE COMPARISON

	FY 2022-2023 APPROVED BUDGET	FY 2023-2024 MOE FUNDING REQUEST	CHANGES FROM 2022-2023 BUDGET AMOUNT	APPROVED %
PROPERTY TAX ADMINISTRATION	$6,532,703	$6,647,450	+$114,747	+1.76%
SUPPLEMENTAL ASSESSMENT REIMBURSEMENT	$4,865,929	$4,902,800	+$ 36,871	+0.76%
OTHER CHARGES	$0	$0	$0	0%
OTHER REVENUES	$16,000	$16,000	$0	0%
TOTAL	$11,414,632	$11,556,250	+$151,618	+1.33%

MAJOR COMPONENTS OF NET COUNTY COST CHANGE

	NCC CHANGE
SALARY & EMPLOYEE BENEFITS	+$551,061
DISCRETIONARY SERVICES & SUPPLIES	$0
NON-DISCRETIONARY SERVICES & SUPPLIES	+$1,578,665
REVENUE	-$151,618
TOTAL	+$1,978,108

Phong La, Assessor

Office of Assessor

Maintenance of Effort Budget
2023-2024