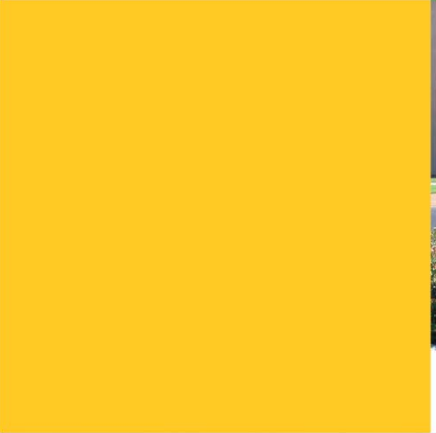


Phong La, Assessor

Office of Assessor

Preliminary Maintenance of Effort Budget 2026-2027



Pending Factors

1. Assessments in dispute
2. AAB Increase
3. Legal Appeals
4. Reduction in Assessment Roll

Tax Dollars In Dispute

Total Assessment in Dispute

\$129,880,761,533
(129 Billion)

Potential Refund

\$1,298,807,615
(1.29 Billion)

High Value Appeals By City

ALAMEDA	\$ 3,372,613,220
ALBANY	\$ 13,782,855
BERKELEY	\$ 10,933,133,336
CASTRO VALLEY	\$ 338,386,750
DUBLIN	\$ 3,520,970,338
EMERYVILLE	\$ 8,346,967,640
FREMONT	\$ 46,132,373,186
HAYWARD	\$ 4,842,416,623
LIVERMORE	\$ 3,481,585,029
MOUNTAIN HOUSE	\$ 80,072,947
NEWARK	\$ 4,062,369,748
OAKLAND	\$ 32,306,986,144
PIEDMONT	\$ 36,663,881
PLEASANTON	\$ 7,817,979,963
SAN LEANDRO	\$ 2,836,306,839
SAN LORENZO	\$ 262,654,268
SUNOL	\$ 69,340,032
UNION CITY	\$ 1,366,798,841

GRAND TOTAL	\$ 129,880,761,533
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Total Number Of Appeals

Year 2022: 2,803

Year 2023: 4,843

Year 2024: 5,533

Year 2025: 6,500*

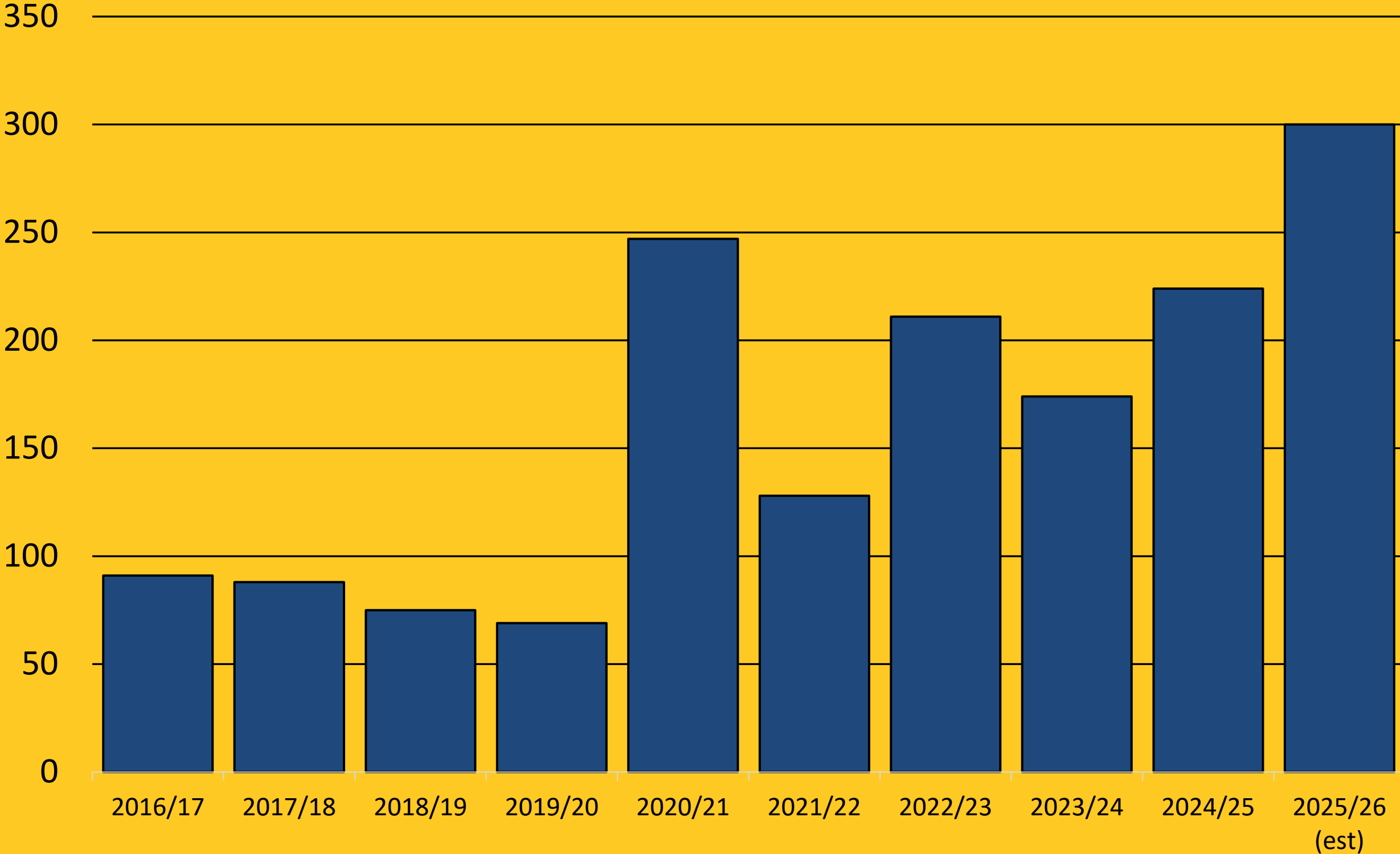
YTD: 5,579

Year 2026: 7,500*

***Estimates**

Legal Appeals History

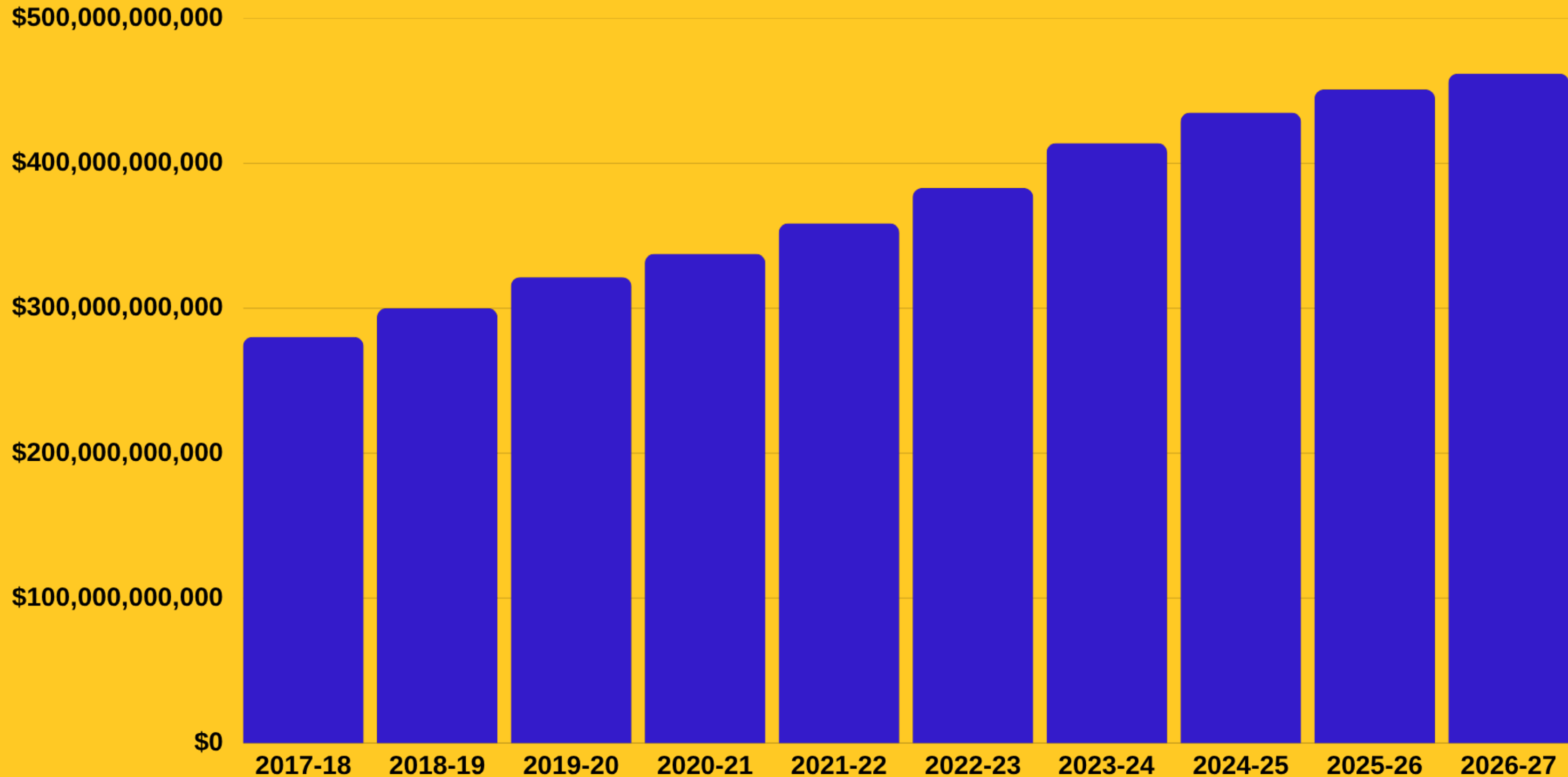
Refund Claims from 2016 - 2026



10-YEAR ASSESSMENT ROLL HISTORY

2026-27 Projected Amount: \$462,962,404,467

Projected 2.5% increase over previous year



Office of Assessor

Financial Summary Comparison

FY 2026 vs 2027



APPROPRIATION COMPARISON

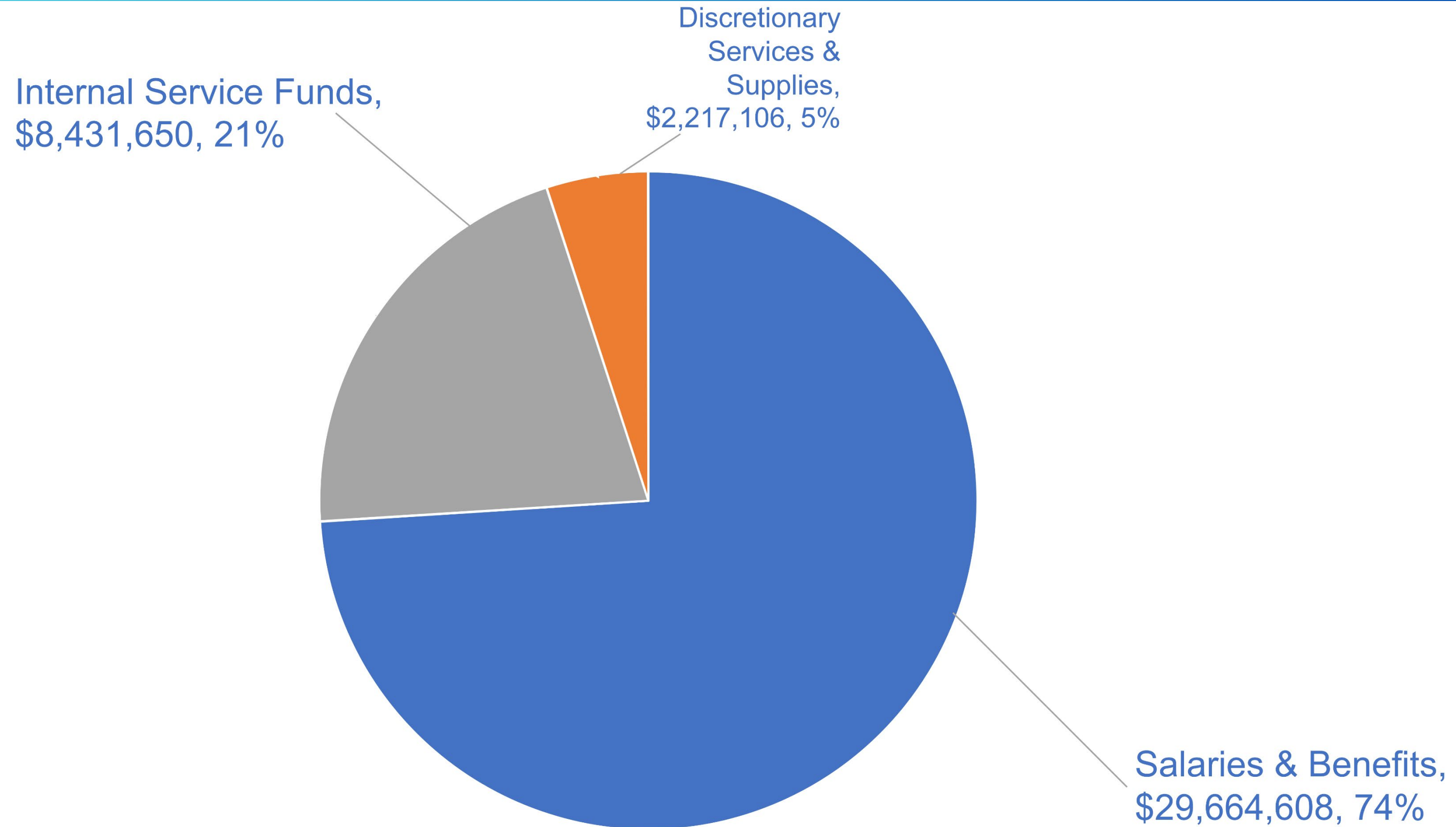
	FY 2025-2026 APPROVED BUDGET	FY 2026-2027 PRELIMINARY MOE BUDGET	CHANGES FROM FY 2025-2026 BUDGET AMOUNT
APPROPRIATIONS	\$ 38,873,123	\$ 40,313,634	+\$1,440,241
REVENUE	\$ 13,782,855	\$ 12,203,398	-\$ 1,579,457
NET COUNTY COST	\$ 25,090,268	\$ 28,109,966	+\$ 3,019,698
TOTAL FTE	173.45	173.45	0

APPROPRIATION COMPARISON

	FY 2025-2026 APPROVED BUDGET	FY 2026-2027 PRELIMINARY MOE BUDGET	CHANGES FROM FY 2025-2026 BUDGET AMOUNT
SALARIES & BENEFITS	\$ 28,709,383	\$ 29,664,608	+\$955,225
DISCRETIONARY SERVICES & SUPPLIES	\$ 2,334,219	\$ 2,217,106	-\$ 117,113
INTERNAL SERVICE FUNDS	\$ 7,829,521	\$ 8,431,650	+\$ 602,129
TOTAL	\$38,873,123	\$40,313,364	+\$1,440,241

TOTAL APPROPRIATION BY MAJOR OBJECT

FY 2026-27 TOTAL APPROPRIATIONS: \$40,313,364



REVENUE COMPARISON

	FY 2025-2026 APPROVED BUDGET	FY 2026-2027 PRELIMINARY MOE BUDGET	CHANGES FROM 2025-2026 BUDGET AMOUNT
PROPERTY TAX ADMINISTRATION	\$5,269,511	\$5,765,921	+\$496,410
SUPPLEMENTAL ASSESSMENT REIMBURSEMENT	\$7,657,344	\$6,421,477	-\$1,235,867
SALES OF GOODS	\$16,000	\$16,000	\$0
OTHER REVENUE	\$840,000	\$0	-\$840,000
TOTAL	\$13,782,855	\$12,203,398	-\$1,579,457

MAJOR COMPONENTS OF NET COUNTY COST CHANGE

	<u>NCC CHANGE</u>
SALARY & EMPLOYEE BENEFITS	+\$ 9 5 5 , 2 2 5
DISCRETIONARY SERVICES & SUPPLIES	-\$ 1 1 7 , 1 1 3
Internal Service Funds	+\$ 6 0 2 , 1 2 9
<hr/>	
REVENUE	+\$ 1 , 5 7 9 , 4 5 7
<hr/>	
TOTAL	+\$ 3 , 0 1 9 , 6 9 8

Phong La, Assessor

Office of Assessor

Preliminary Maintenance of Effort Budget 2026-2027

