

**SANTA BARBARA COUNTY  
BOARD AGENDA LETTER**



Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

**Agenda Number:**

**Prepared on:** 1/17/04  
**Department Name:** Auditor-Controller  
**Department No.:** 061  
**Agenda Date:** 2/10/04  
**Placement:** Administrative  
**Estimate Time:** 5 minutes  
**Continued Item:** NO  
**If Yes, date from:**

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**TO:** Board of Supervisors  
**FROM:** Robert W. Geis, C.P.A.  
Auditor-Controller  
**STAFF CONTACT:** Brian M. Richard  
Property Tax Division Chief - ext. 2181  
**SUBJECT:** Proposed Impoundment of FY 2003-04 Property Tax Revenues.

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**Recommendation(s):**

That the Board of Supervisors:

Authorize the Auditor-Controller per Government Code Section 26906.1 to impound from various tax agencies up to \$862,090 of disputed property tax revenue resulting from taxpayer assessment appeals for fiscal year 2003-04.

**Alignment with Board Strategic Plan:**

The recommendation(s) are primarily aligned with actions required by law or by routine business necessity.

**Executive Summary and Discussion:**

Government Code Sec 26906.1 authorizes the Auditor-Controller, with the approval of the Board of Supervisors, to impound disputed revenues of any property tax on secured or unsecured property, levied and collected by the county for the county or any revenue district whenever a claim is filed.

The proposed impounds are intended to mitigate the impact of several large assessment appeals related to the Biltmore Hotel. The impounds will be held in an interest bearing fund.

By separate correspondence we will inform all impacted entities.

**Mandates and Service Levels:**

No change in programs or service level

**Special Instructions:**

None

**Fiscal and Facilities Impacts:**

This action will reduce property tax revenues of affected entities by approximately \$862,090 for fiscal year 2003-04.

**Concurrence:**

Affected agencies will be notified by separate correspondence.