

ASSESSOR  
Los Angeles  
County

# One-Year Report 2015

# A Message from the Assessor

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To the people of the County of Los Angeles,

I am proud to say, as of December 1, 2015, I have completed my first year as your Los Angeles County Assessor. Our Office has achieved a lot in 2015, always striving to provide excellent customer-friendly property assessment to the Los Angeles County taxpayers. I am pleased to let you know about our accomplishments in this *One-Year Report*.

The Assessor has a foundational role in the County of Los Angeles, as property assessments established by my Office are used to generate revenue for the County and municipal governments to provide local services to millions of residents. This year, the 2015 Assessment Roll reflected our fifth consecutive year of growth, a 6.13% increase from last year, and more than \$1.2 trillion of assessed value – the largest assessment roll in the State of California.

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## *Valuing People and Property*

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Since assuming office in December 2014, I have taken several concrete steps to improve transparency and customer service. To achieve this goal, my Office has focused on four priority areas. Following is an overview of these priorities. Each priority is discussed in greater detail in this report.

- 1. Technology Modernization & Open Data.** My Office's primary initiative in 2015, and continuing into 2016, is the Assessor Modernization Project (AMP) that will replace our outdated technology systems. Our new system will allow for greater accuracy, transparency, and efficiency for the next generation of Assessor staff and County residents. In addition, we have taken a leadership role in the Countywide Open Data Initiative, having published data with details for each of our 2.6 million assessments online at [www.data.lacounty.gov](http://www.data.lacounty.gov). This open data initiative is the largest in the nation.
- 2. Public Access & Responsiveness.** In collaboration with the other County property tax agencies, we reopened the One-Stop Property Tax Counter to provide a comprehensive customer-service experience for taxpayers. We are also working with the Assessment Appeals Board (AAB), Board of Supervisors, and County Chief Executive Office (CEO) to decrease the backlog of assessment appeals cases.
- 3. Community Partnerships & Public Education.** My Office has put considerable effort and resources into providing helpful information to the public to increase your awareness and understanding of the important work that our Office does. This year we have participated in more than 300 local events, delivered more than 100 presentations, and staffed more than 35 expositions, reaching nearly 120,000 people.
- 4. Ethics, Public Accountability, & Our People.** As evidenced through the many initiatives discussed in this report, I am committed to making accountability and transparency, combined with easier public access to our services and improved customer service, our hallmark. We have also increased our focus on internal quality assurance and have been recognized for making strides to improve efficiency and accountability in our work. To provide great service, we have great staff. We continue to invest in the recruitment and development of dedicated and knowledgeable employees who understand our Office's commitment to integrity, public accountability, and the public trust. We continue to reinforce our values and ethics in our training programs. I am proud of our staff who work hard to fulfill our responsibilities to the public.

While I reflect on 2015 as a year full of achievement and growth for the Office and the County, I am also excited for the possibilities of 2016. This year, we will embark on a new strategic-planning effort and continue our efforts at the State level regarding legislative initiatives.

I also want to thank the Los Angeles County Board of Supervisors, Chief Executive Office, Executive Office of the Board, Treasurer and Tax Collector, Auditor-Controller, and Registrar-Recorder for their continued support, assistance, and partnership in making 2015 a successful year. My staff and I will continue our efforts to ensure that the County of Los Angeles is a great place to live, work, and visit.

On behalf of the men and women of the Assessor's Office, I want to thank the residents of the County of Los Angeles for the opportunity to be of service. Please do not hesitate to contact us – we are here to help!

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey Prang". The signature is written in a cursive, flowing style.

**JEFFREY PRANG**

*Assessor*

# Introduction

The County assessor is an elected official, governed by the California Constitution, the laws passed by the State Legislature, and the rules adopted by the California State Board of Equalization (BOE). As directed by the California Constitution, the Los Angeles County Assessor is separate from the County of Los Angeles Board of Supervisors and is directly elected by the voters of Los Angeles County.

On December 1, 2014, Jeffrey Prang was sworn in as the 27<sup>th</sup> Assessor for the County of Los Angeles. Under his leadership, the Office of the Assessor is responsible

## OUR MISSION

We value people and property by creating an accurate and timely assessment roll while delivering exceptional and professional public service with integrity.

for valuing more than 2.6 million secured and unsecured properties with a value of more than \$1.2 trillion. These assessed property values are then used by other County

departments to determine property tax rates that support dozens of local programs and services.<sup>1</sup>

The work processed by our dedicated staff, nearly 1,400 employees in seven offices located throughout Los Angeles County, is foundational to everything the County of Los Angeles does – facilitating the ability to provide critical services, including public safety, public health and welfare, and roads that make Los Angeles a great place to live, work, and visit.

At the onset of his term, Assessor Prang established a 100-Day Transition Team to review current initiatives and make recommendations for the future direction

of the Office. The 42-member Transition Team included a variety of civic leaders from both the public and private sectors and was co-chaired by Ron Galperin, Controller, City of Los Angeles; John Pérez, Speaker Emeritus of the California State Assembly; and Connie Rice, a leading civil rights attorney.

## OUR VISION

To be the premier property assessment agency in the nation.

The outcome of the Transition Team’s review was the Transition Team Report,<sup>2</sup> which recognized Assessor Prang’s achievements in his first 100 days in office and recommended broader strategies for improvement.

The Transition Team Report recommendations provide a foundation for the Assessor’s four priority areas, supported by a strong focus on customer service:

1. Technology Modernization & Open Data
2. Public Access & Responsiveness
3. Community Partnerships & Public Education
4. Ethics, Public Accountability, & Our People

These priority areas have provided a framework for the steps taken and outcomes accomplished in the Assessor’s first year in office. The balance of this *One-Year Report* provides greater clarity regarding what these priorities encompass, how they are being addressed, and what are the anticipated and realized outcomes for the Office and the residents of the County of Los Angeles. Finally, it will provide an outline of what the Assessor plans to embark on in the coming year.

<sup>1</sup> See “How the Property Tax System Works” in the 2015 Office of the Assessor Annual Report:

[http://assessor.lacounty.gov/wp-content/uploads/2015/09/2015\\_annual\\_report.pdf](http://assessor.lacounty.gov/wp-content/uploads/2015/09/2015_annual_report.pdf)

<sup>2</sup> <http://assessor.lacounty.gov/wp-content/uploads/2015/03/FINAL-FINAL-REPORT-Assessor-Transition-Team-GaylaKH-2015-03-10.pdf>

# Assessor Priority 1: Technology Modernization & Open Data

## Assessor Modernization Project (AMP)

### AMP Overview

On June 16, 2015, the Board of Supervisors unanimously approved more than \$18.7 million<sup>3</sup> as the first installment to fund a multi-year effort to replace the Assessor’s antiquated technology systems. The effort is called the Assessor Modernization Project (AMP). Additional funding over the next three to four years is crucial for success in this endeavor.

The expected AMP outcomes include:

- Replacement of outdated “green-screen” technology that is substantially paper-based (e.g., each of the County’s 2.6 million properties are still associated with a paper file)
- A modern and flexible assessment roll database that improves our ability to respond to taxpayer inquiries quickly and efficiently
- Consolidation and integration of existing applications and databases into a single, easily-accessible system
- Complete access to all data for all employees, eliminating lengthy delays required to research paper records or access different systems
- A new interface for both computers and mobile devices
- Data storage and Proposition 13 functionality that will increase staff productivity
- Contribution to the Assessor’s Open Data initiative

“We have been preparing for the modernization of our internal technology for several years; today represents our first major step towards more efficient operations. The Assessor’s Office plays a foundational role in County government and is where all County programs and services begin, with an enormous impact each year on the lives of millions of LA County residents. I thank the Board of Supervisors for taking this first significant step by approving this modernization project that will allow us to do our important work on behalf of all LA County residents more accurately and efficiently.”

*Assessor Jeffrey Prang  
June 16, 2015*

AMP is of vital importance, not only for our Office, but also for taxpayers. It will also lay the foundation for other County departments to follow with their own systems replacements. Moreover, our Office aspires to set the standard for the other 57 California county assessors, who will look to us for leadership and guidance in assessment technology.

To provide an implementation framework, Office leadership reviewed 200 legacy-systems projects and prioritized 40 of them as short-term projects called the P-40. To date, 24 projects have been executed, improving business processes, cutting costs, reducing paper usage, and increasing transparency, data quality, and precision.

Once completed, the new technology system will be much more user-focused and user-friendly. The public will have direct access to information and benefit from faster responses to their questions. Furthermore, AMP will set new standards for transparency and accuracy, and support modern and future business and compliance requirements. Finally, AMP will implement advanced security features that protect sensitive County and public information.

“The Assessor’s Office has been working hard to get this right. You have brought a sense of professionalism and integrity to the Assessor’s Office. We see this modernization as part of that effort. We thank you for that and we simply want to assist you in any way to make it better.”

*Supervisor Mark Ridley-Thomas  
June 16, 2015*

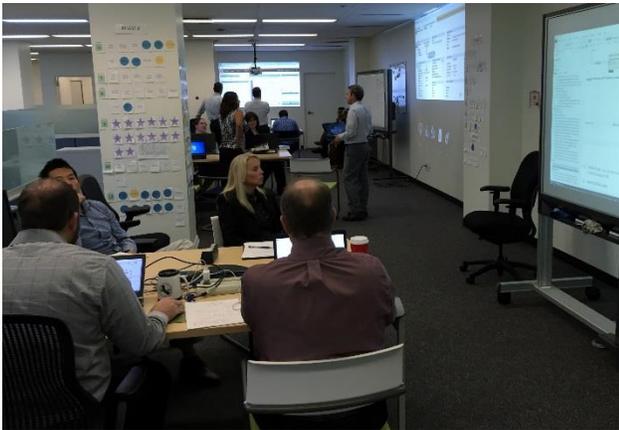
<sup>3</sup> Note: \$12.7 million for consultant services and \$6 million for software needs.

## New IT Organization

In September 2015, Office leadership decided to merge all teams involved with IT support or development into our new Information Technology Branch (ITB) that includes:

- The Business Solutions Group (BSG)
- Geospatial Information Systems (GIS)
- Information Technology Division (ITD)

To oversee and coordinate the efforts of ITB, a Departmental Chief Information Officer (DCIO) position was established.



ITB staff at work in “collaboration pods,” an outcome of a recent division reorganization.

In addition to the organizational improvements, ITB has redesigned their office space to create a more collaborative work environment and has invested in team-building activities. The new organization and cultural and environmental improvements allow the Office to draw upon the diverse skills and talents of these teams to ensure that AMP is successful and produce the annual Assessment Roll.

## Oracle Team

AMP is a considerable undertaking and the Office has contracted with Oracle, an international computer technology corporation. The Oracle Team is comprised of nearly 70 subject-matter experts from various domains of expertise with as many as 45 team members on-site, working closely with our *Assessor Project Management Team*.

The *Oracle Project Management Team* consists of a program manager, a project manager, and a project administrator. The Oracle Team is responsible for:

- The development of information, data, technical, and solution architectures
- The development and delivery of key areas of new system functionality

The *Oracle Enterprise Architecture Team* is comprised of an enterprise architect and five domain architects, with expertise in data/information; security; policy, process, and integration; user interface; and technology implementation.



Oracle Team Kickoff Event



## Countywide Open Data Initiative

The Office of the Assessor is a lead agency in the Countywide Open Data Initiative, creating the first “one-stop” website ([data.lacounty.gov](http://data.lacounty.gov)) for anyone seeking data from County departments.<sup>4</sup> In May 2015, the Office published online data on the County’s 2.6 million assessable properties. At the time, it was **the largest public open-data release of property data in the nation**. For the first time, the public were able to download archived and indexed property assessment information free of charge. In August 2015, more than ten years’ worth of data was added, thanks largely to the efforts of Rex Hartline, a Principal Application Developer, who was recognized by the Board of Supervisors for his efforts on October 27, 2015.



Assessor Office’s Rex Hartline receives commendation from Supervisor Mark Ridley-Thomas, October 27, 2015

## Interdepartmental Data Exchange

The Office has established a centralized Interdepartmental Data Exchange (IDEX) repository to improve how we share and exchange data with other County departments. County agencies now have access to timely and up-to-date assessment information. The Office is now in the process of reaching out to other County departments and cities who rely on and exchange assessment data.

In addition to the IDEX, the Assessor appreciates any opportunity to collaborate with partners both in the County of Los Angeles and City of Los Angeles. For example, the Assessor recently provided possessory and secured assessment values at Los Angeles International Airport to quantify their economic impact. The data was gathered as part of a Los Angeles City Charter-mandated review, called an Industrial, Economic, & Administrative Survey of the Los Angeles World Airports, conducted under the auspices of the Los Angeles City Controller, Mayor, and Chief Legislative Analyst.

## Office of the Assessor Website

Within the first 60 days of Assessor Prang’s term, our new Office website was completed. It features improved navigation, upgraded search capabilities, and provides useful information about property values, programs to reduce property taxes, and maps. The update was made possible through a collaboration with the University of Southern California. Please visit us at: [www.assessor.lacounty.gov](http://www.assessor.lacounty.gov).

## Technology Integration

In collaboration with the Office’s Administrative Services Branch (ASB), ITB has achieved a number of technological improvements in daily office operations, such as:

- **Voice Over Internet Protocol (VoIP).** The Office phone system was converted to use VoIP technology, improving both internal and external communication and responsiveness.
- **Procurement and Inventory Automation.** The procurement and inventory functions were automated, improving accuracy, transparency, and responsiveness.

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<sup>4</sup> The Los Angeles Department of Health Services (DHS), Sherriff, and Department of Regional Planning (DRP) are the other County departments that have initially participated in the Countywide Open Data Initiative.

# Assessor Priority 2: Public Access & Responsiveness

## Assessment Roll

On July 16, 2015, Assessor Prang delivered the 2015 Assessment Roll to the Los Angeles County Auditor-Controller. The Auditor-Controller applies the annual tax rate and submits the data to the T&TC. The T&TC mails property tax bills to property owners and collects property tax revenues.

The 2015 Assessment Roll consists of:

- 2,362,297 taxable real property parcels
- 318,008 business property assessments
- 46,449 boats
- 3,136 aircraft

To create the 2015 Assessment Roll, the Office staff:

- Processed 353,000 deeds
- Assessed more than 135,000 transfers
- Enrolled more than 57,000 new construction events
- Reviewed approximately 241,000 “decline-in-value” (DIV) parcels
- Prepared more than 40,000 Assessment Appeals Board (AAB) cases

The gross assessed value for the County reached \$1.32 trillion, and the net taxable value after exemptions is a record \$1.264 trillion, \$73.1 billion greater than 2014.

“The 2015 Assessment Roll provides a comprehensive view of the strength of the Los Angeles real estate market. The Roll illustrates that in the last year, every city in Los Angeles County recorded an increase compared to 2014. I am pleased to report the 6.13% increase for assessed property values in Los Angeles County is the largest increase since 2010.”

*Assessor Jeffrey Prang  
July 16, 2015*

## One-Stop Property Tax Counter

The Office, in collaboration with the Auditor-Controller and T&TC reopened the One-Stop Property Tax Counter in the first floor lobby of the Hall of Administration. A ribbon-cutting ceremony was held on November 9, 2015.

This joint effort assists taxpayers by providing simultaneous access to all property tax agencies and expediting the resolution of their issues and concerns. Staff at this new One-Stop Property Tax Counter have been cross-trained, enabling them to know the inner-workings of each department and better handle more complicated tax questions. The Counter also delivers new efficiencies by reducing staff time previously needed to communicate inter-departmentally.



One-Stop Property Tax Counter Grand Opening and Ribbon-Cutting Ceremony with (l-r) Auditor-Controller John Naimo, Board of Supervisor Michael D. Antonovich, Assessor Jeffrey Prang, and Treasurer and Tax Collector Joseph Kelly.



One-Stop Property Tax Counter Staff

## Low-Value Resolution

The Assessor is currently required to assess the value of business personal property (such as furniture and equipment) worth more than \$2,000. Under the leadership of Assessor Prang, the Office is exploring, with the County Chief Executive Office (CEO) and the Los Angeles County Department of Consumer and Business Affairs, a way to save business owners money and reduce bureaucratic inefficiencies by raising the minimum limit of what is required to be assessed. Raising the minimum limit would completely eliminate property tax bills for many small businesses.

## Productivity and Quality Awards

On October 21, 2015, the Special Investigations Unit of the Major Exemption and Public Services Division received the Performance Measurement Award from the Productivity and Quality Commission in Los Angeles County. The award recognized the development of the Special Investigations' Tracking System (SITS). SITS allows the Special Investigations Unit to more efficiently resolve and monitor cases.



Special Investigations Unit receives the Performance Measurement Award from the Productivity and Quality Commission

## Assessment Appeals Backlog

The process that the Assessor uses to determine the value of real property was established in 1978 by Proposition 13, a property tax limitation initiative. When real property is purchased, the Assessor determines its assessed value, which is typically equal to its purchase price or "acquisition value." Each year thereafter, under Proposition 13, the property's

assessed value increases either 2% or the rate of inflation, whichever is lower. This process continues annually until the property is sold, at which time the property's assessed value resets to the acquisition or market value.<sup>5</sup>

In most years, under this assessment practice, a property's market value is greater than its assessed value. During the recent recession, however, many taxpayers experienced a decline in value. Proposition 13 allows for a temporary reduction in assessed value when a property experiences a DIV. To be granted a reduction in assessed value, a property owner can file an appeal with the Assessment Appeals Board (AAB). The Board of Supervisors created AAB to sit as the BOE for the County of Los Angeles.

With the considerable number of recession-induced DIVs, the AAB has a backlog of approximately 40,000 cases, resulting in a two to three year wait time for some taxpayers. The Assessor finds this wait time unacceptable.

The Office is working to improve operations with the internal Assessment Appeals unit and has added additional Assessor representatives to assist with AAB cases. The Office is also coordinating with the CEO, AAB, and the Executive Office of the Board to identify best practices and potential solutions to relieve the backlog, such as:

- Develop strategies to deal with no-shows and excessive continuances – to prepare assessment appeals for no-shows can cost nearly \$2 million annually, enough to staff 10 full-time assessor staff positions
- Request funding to upgrade the AAB hearing rooms, including the addition of Wi-Fi connectivity and video monitors to facilitate the hearing process
- Increase fees for services such as the "Findings of Facts," because the current fee of \$181 does not cover the cost of the staff time required

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<sup>5</sup> Source: California Legislative Analyst's Office.

# Assessor Priority 3: Community Partnerships & Public Education

## Public Affairs Division

In support of ongoing efforts to improve transparency and accountability and increase public awareness and understanding of the Assessor's role in County government, Assessor Prang works to maintain a clear vision of quality public service and increasing openness and transparency. With this vision in mind, the Public Affairs Division has worked extensively to conduct public outreach and provide focused education about the various services the Office provides and how we can assist members of the public with their property assessment inquiries.

Assessor Prang appointed a Public Information Officer (PIO) in March 2015 to be in charge of all external and internal communications. In addition, four new field deputies have been hired to improve outreach to our District Offices and their communities.



Assessor Prang speaking at a Santa Clarita Economic Development Corporation meeting on September 3, 2015.

## Public Education and Outreach

The Office launched the field deputy program during the second half of 2015 and, during this six-month period, field deputies have:

- Participated in more than 300 local events organized by community groups and non-profit organizations to provide ample coverage around the diverse Los Angeles County. Events and programs have ranged

from town halls and community forums, to senior expositions and business seminars.

- Delivered more than 100 presentations to various groups and audiences: homeowners; business groups; senior citizens; professional associations, such as boards of realtors and their government affairs committees; and special focus groups such as chambers of commerce and economic development corporations.
- Staffed more than 35 exposition events requiring booths and property tax- and exemption-related educational materials for the public. These events served as a first point of contact where thousands of event participants and guests received first-hand service with their questions and inquiries.

## Stakeholder Outreach

Public Affairs has developed a stakeholder database that catalogues Los Angeles-area neighborhood organizations, real estate groups, seniors, chambers of commerce, and others. Events attended by the Assessor or other Office representatives are also tracked to improve outreach efforts and responsiveness to taxpayer inquiries.

## Homeowners' Exemption

Anyone who owns and occupies their home as their principal place of residence is eligible for a Homeowners' Exemption worth up to a \$7,000 reduction in their assessed value per year. To date, tens of thousands of homeowners have not filed. Public Affairs has worked hard in 2015 to make sure more taxpayers take advantage of the exemption, which will culminate in the establishment of the first "Homeowners' Exemption Awareness Month" in January 2016 by the Board of Supervisors and Assessor Prang.

# Assessor Priority 4: Ethics, Public Accountability, & Our People

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## Ethical Practices

In all aspects of operations and organizational culture, the Assessor has emphasized the importance of ethical considerations. The Assessor has improved public accountability and transparency through:

- Improved quality assurance with the upgrading of the Assessor’s audit function and increased focus on compliance, such as the extensive review and approval process for Employee Property Activity Reports
- Improved training and examination processes with the inclusion of an ethics component
- Expanded use of performance measurement efforts and the quantification of progress made
- Expanded data-sharing and outreach efforts
- Streamlined organizational changes, processes, and procedures
- Improved public education and partnerships with the expansion of the Assessor’s Public Affairs function

## Quality Assurance

Internal quality assurance is a strong focus for the Assessor to ensure public accountability and transparency. The Office’s Quality Assurance unit (QA) was formally established in 2012. Since its establishment, QA’s scope has been developed to ensure:

- Processes are improved and streamlined in both the short and long terms
- Opportunities for automation are identified and implemented
- Policies and procedures are up-to-date and properly implemented
- Checks and balances are in place to ensure transparency and security
- Backlogs are minimized, data verified, and related enhancements are developed

Currently, QA is primarily focused on enhancing the new construction (NC) process to ensure accuracy and efficiency.

The following tasks have been implemented to improve operational effectiveness in the area of new construction assessment:

- Our District Offices review all open records to ensure that all events are appropriately closed and all relevant assessments are made.
- NC assessments are based on a value estimate that is made according to standard appraisal methods as opposed to using the permit value as a benchmark for the new construction event.
- NC projects that exceed one year to complete are reviewed to ensure that the previously enrolled value is accurately enrolled the following year.
- NC transmittal reports are timely reviewed to ensure that all open permits are accurately assessed.

## Our People

Hiring, training, and retaining qualified staff is essential to sustain existing levels of well-trained personnel. Training requirements for new and advanced appraisers are considerable, and maintaining a cadre of prepared personnel is essential to address above-normal annual attrition rates. Recruitment of new appraisers is also crucial to maintain appropriate staffing levels and manage workload.

The Board of Supervisors approved 21 new positions for an extra class of appraisers in 2016, and the Office is working to fund nine additional positions. The Office is also working to address other unfilled positions in the ownership, clerical, and support staff functions.

## Recruitment and Examinations

In 2015, the Assessor focused on rebuilding Office staffing to pre-recession levels and has ramped up its recruitment and examination efforts. In addition, the Assessor supports a targeted effort to diversify recruiting and conduct an inclusive examination process. To ensure these outcomes, the Office's Human Resources Division (HRD):

- Meets with Office Directors quarterly to ensure staff's concerns are being addressed
- Works with the Los Angeles County Department of Human Resources (DHR) and other County departments to identify candidates on available certification lists to hire or promote for clerical, administrative, and technical positions
- Works with DHR to ensure that the Office's HR procedures and processes are consistent with County standards, outcomes are more quantifiable, and processes are transparent

A large number of candidates seek career opportunities with our Office. In 2015, HRD has completed two open competitive examinations and six department promotional examinations, garnering a total of 3,407 applications.



Current and Run Examinations	No. of Applications
<b>Open-Competitive</b>	
Appraiser Trainee/ Real Property	2,349
Ownership Clerk I (Current)	704
<b>Department Promotional</b>	
Administrative Assistant IV, Assessor	40
Appraiser/ Real Property	42
Supervising Appraiser/ Real Property	65
Principal Appraiser/ Real Property	43
Appraiser Specialist I/Real Property	92
Ownership Services Supervisor I	25
Ownership Services Specialist	47
<b>TOTAL</b>	<b>3,407</b>

In addition, HRD has 11 examinations scheduled to post now through 2016. HRD anticipates that at least 564 applications will be submitted.

Upcoming Examinations	Anticipated No. of Applications
<b>Open-Competitive</b>	
Assistant Property Assessment Specialist	100
Appraiser Assistant, PP	150
<b>Department Promotional</b>	
Principal Appraiser/PP	30
Appraiser Specialist/PP	70
Ownership Clerk II	26
Supervising Appraiser/PP	50
Ownership Services Supervisor II	17
Chief Appraiser	38
Head, Support Services, Assessor	31
Management Secretary V	11
<b>Interdepartmental Promotional</b>	
Senior Secretary V	41
<b>TOTAL</b>	<b>564</b>

## Training

HRD is developing and retooling a variety of training programs provided for Assessor staff, such as:

- **Customer service training.** A multi-phase customer service training program is being developed
- **Technical training.** Assessor staff value a wide variety of properties (i.e., oil refineries, stadiums, etc.) and require approximately two years of training before they can perform their job duties independently. For these reasons, technical training modules are constantly being updated and supplemented, as illustrated by the addition of sponsored webinars that focus on specialized technical knowledge and expertise in 2015.
- **Ethics training.** With a focus on improving internal quality measures, ethics training has been expanded and incorporated into our new employee orientation program and ongoing training programs.

The Office has also invested in upgrading training facilities and the implementation of video conferencing to deliver training to District Offices. These improvements result in more responsive and efficient training delivery.



# The Year Ahead

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## Legislation

Assessor Prang is a member of the California Assessors' Association's (CAA) Legislative and Executive Committees and thus has an active role in legislation that affects our work and the taxpayers we serve. He will continue his advocacy efforts during the coming year.

### Assembly Bill 1157

The CAA-sponsored Assembly Bill (AB) 1157 was signed into law on October 2, 2015. AB 1157 is a common-sense bill that provides a one-year extension of current aircraft valuation methodology provisions, enacted post-9/11, and streamlines administrative procedures for counties and airlines.

### Senate Bill 434

Senate Bill (SB) 434, authored by Senator Bill Allen and sponsored by Assessor Prang and the CAA, looks to close a loophole in property assessment that currently allows a multi-million dollar structure built on a mobile home chassis to be classified as a vehicle, thus avoiding property taxes.

On April 21, 2015, Assessor Prang testified in front of the California State Senate Transportation and Housing Committee in support of the bill. After his testimony, the committee unanimously passed the

"A new multi-million dollar home is no longer a vehicle even if it is built around a pre-existing mobile home structure. Some residents are unfairly taking advantage of current law in order to avoid paying property taxes. I support SB 434 which will restore fairness back into the system."

*Assessor Jeffrey Prang  
April 21, 2015*

bill. The California State Senate passed SB 434 on June 3, 2015. It has now moved to the California State Assembly for consideration.

## Strategic Planning

In the coming year, the Office will embark on a new strategic-planning effort, building on the successes achieved through the implementation of the Assessor's Strategic Plan 2013-2015 and focused on change management:

- **Professional Development.** The Assessor will invest in "adaptive leadership" preparation for the current and future leaders of the Office to deal with the shifting market trends, complex legislative requirements, and evolving needs of our customers. To provide the necessary training, the Office is developing an Assessor Supervision Academy patterned after similar training programs developed by the County's Internal Services Department and Department of Human Resources.
- **Business Continuity.** The Assessor will increase our focus on staffing and talent development to ensure that the Office has the personnel resources to provide excellent and responsive service for years to come.
- **Expanded Vision.** The Assessor will continue to expand the Office's vision to be more inclusive, encompassing the entire property tax spectrum and involving the T&TC, Registrar-Recorder, and Auditor- Controller.
- **Technology Integration.** The Assessor will continue to focus on integrating technology into Office operations to improve productivity, internal and external customer service, and transparency.

