

**CHRISTINE L. COHEN**  
**AUDITOR-CONTROLLER**  
County of Ventura  
800 South Victoria Avenue  
Ventura, Ca 93009-1540



**CHIEF DEPUTIES**  
LOUISE WEBSTER  
SANDRA BICKFORD  
MERCY GRIECO  
BARBARA BEATTY

August 17, 2006

Honorable Dan Goodwin, Assessor  
County of Ventura  
800 South Victoria Avenue  
Ventura, CA 93009-1270

**SUBJECT: REVIEW OF THE PERFORMANCE MEASURES REPORT FOR THE STATE-COUNTY  
PROPERTY TAX ADMINISTRATION GRANT PROGRAM (AB 589)**

Dear Mr. Goodwin:

As requested, and in accordance with the AB 589 Grant Agreement (Agreement), we have reviewed the Assessor's Office Performance Measures Report (Report) for the period July 1, 2005 through June 30, 2006. Our overall objective was to verify the added value levels and the calculations used to establish satisfactory completion of the requirements specified in Section 5 of the Agreement. Specifically, we determined whether added value amounts reflected in the Report were: reasonably stated; supported with appropriate source documentation; and completed during the performance period. We also verified the calculations contained in the Report, and determined whether the Assessor's Office maintained base funding and staffing levels as defined in Section 3 of the Agreement.

Overall, we found that the Report was reasonably stated and the calculations were arithmetically correct. The added value levels of \$18.6 billion reflected in the Report were supported with appropriate source documentation and were for units completed during the performance period. We have also concluded that the Assessor's Office maintained funding and staffing levels during fiscal year 2005/06 that exceeded those for fiscal year 1994/95.

We appreciate the cooperation and assistance extended by your management and staff during the engagement.

Sincerely,

CHRISTINE L. COHEN  
Auditor-Controller

Enclosure

cc: Honorable Linda Parks, Chair, Board of Supervisors  
Honorable Judy Mikels, Vice Chair, Board of Supervisors  
Honorable Steve Bennett, Board of Supervisors  
Honorable Kathy Long, Board of Supervisors  
Honorable John K. Flynn, Board of Supervisors  
John F. Johnston, County Executive Officer

Exhibit "C"

STATE FY 04-05 PROPERTY TAX ADMINISTRATION GRANT PROGRAM  
ACTUAL PERFORMANCE MEASURES AS OF 6/30/06  
WHOLE OFFICE APPROACH  
COUNTY OF VENTURA

<u>All Categories of Change:</u>	County FY 05-06	
	<u>Units</u>	<u>Added Value</u>
Transfers	18,916	\$6,670,579,284
New Construction Complete and supplemented	10,573	\$1,391,067,412
Supplemental Value Added (1)	14,745	\$4,030,823,348
Audits (All)	163	\$82,858,845
Prop 8's - Restore Project	4,976	304,194,774
Business Total (All PP & Fix.-Sec & Unsec)	30,673	\$4,928,875,670
AAB's (2)	911	\$1,233,871,257
Total Value Change	80,957	\$18,642,270,590
1% Tax Revenue		\$186,422,706
Assessor's PTAP % (3)		12.13%
School's Share %		54.39%
School's Share		\$12,302,494

**Summary:**

School's Share of Added Revenue	\$12,302,494
PTAP Grant Amount	\$1,477,789
<b>State General Fund Gain Resulting From PTAP</b>	<b>\$10,824,705</b>

- (1) Supplemental value based on 50% of Transfer and New Construction value.  
(2) The difference between Taxpayer's opinion of value and AAB's final value.  
(3) Property Tax Administration Program percentage calculation.

PTAP GRANT AMOUNT	\$1,477,789
ASSESSOR'S BUDGET	\$12,179,715
ASSESSOR'S PTAP% (3)	12.13%