<table>
<thead>
<tr>
<th>JURISDICTION</th>
<th>2021-22 ROLL</th>
<th>AMOUNT CHANGE</th>
<th>PERCENT CHANGE</th>
<th>PARCELS &amp; ACCOUNTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alameda</td>
<td>$16,340,378,445</td>
<td>$674,533,262</td>
<td>4.31%</td>
<td>24,418</td>
</tr>
<tr>
<td>Albany</td>
<td>$3,273,860,107</td>
<td>$105,333,810</td>
<td>3.32%</td>
<td>6,047</td>
</tr>
<tr>
<td>Berkeley</td>
<td>$24,293,920,374</td>
<td>$976,969,136</td>
<td>4.19%</td>
<td>32,151</td>
</tr>
<tr>
<td>Dublin</td>
<td>$20,145,826,973</td>
<td>$735,739,899</td>
<td>3.79%</td>
<td>23,325</td>
</tr>
<tr>
<td>Emeryville</td>
<td>$6,894,098,441</td>
<td>$360,081,398</td>
<td>5.51%</td>
<td>6,547</td>
</tr>
<tr>
<td>Fremont</td>
<td>$61,795,881,732</td>
<td>$2,941,226,558</td>
<td>5.00%</td>
<td>70,760</td>
</tr>
<tr>
<td>Hayward</td>
<td>$26,289,551,401</td>
<td>$916,720,791</td>
<td>3.61%</td>
<td>43,428</td>
</tr>
<tr>
<td>Livermore</td>
<td>$22,672,150,224</td>
<td>$1,042,889,266</td>
<td>4.82%</td>
<td>33,780</td>
</tr>
<tr>
<td>Newark</td>
<td>$11,947,762,154</td>
<td>$618,769,602</td>
<td>5.46%</td>
<td>16,590</td>
</tr>
<tr>
<td>JURISDICTION</td>
<td>2021-22 ROLL</td>
<td>AMOUNT CHANGE</td>
<td>PERCENT CHANGE</td>
<td>PARCELS &amp; ACCOUNTS</td>
</tr>
<tr>
<td>----------------------------</td>
<td>--------------------</td>
<td>---------------</td>
<td>----------------</td>
<td>--------------------</td>
</tr>
<tr>
<td>Oakland</td>
<td>$79,175,682,301</td>
<td>$4,387,408,984</td>
<td>5.87%</td>
<td>119,222</td>
</tr>
<tr>
<td>Piedmont</td>
<td>$5,199,308,593</td>
<td>$211,533,773</td>
<td>4.24%</td>
<td>4,076</td>
</tr>
<tr>
<td>Pleasanton</td>
<td>$27,668,887,612</td>
<td>$684,765,440</td>
<td>2.54%</td>
<td>27,001</td>
</tr>
<tr>
<td>San Leandro</td>
<td>$16,658,504,019</td>
<td>$538,454,589</td>
<td>3.34%</td>
<td>27,171</td>
</tr>
<tr>
<td>Union City</td>
<td>$12,267,662,481</td>
<td>$359,790,702</td>
<td>3.02%</td>
<td>19,973</td>
</tr>
<tr>
<td>Unincorporated</td>
<td>$23,193,995,417</td>
<td>$963,649,829</td>
<td>4.34%</td>
<td>45,798</td>
</tr>
<tr>
<td>General Aircraft &amp; Pipelines</td>
<td>$698,378,075</td>
<td>-$14,903,268</td>
<td>-2.09%</td>
<td>837</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$358,515,848,349</strong></td>
<td><strong>$15,502,963,771</strong></td>
<td><strong>4.52%</strong></td>
<td><strong>501,124</strong></td>
</tr>
</tbody>
</table>
10-YEAR ASSESSMENT ROLL HISTORY

2022-23 PROJECTION: 383,000,000,000

$0 $100,000,000,000 $200,000,000,000 $300,000,000,000 $400,000,000,000

ASSESSMENT APPEALS:
ASSESSMENT VS APPLICANT’S OPINION EQUALS “AT RISK” REVENUE
<table>
<thead>
<tr>
<th>CITY</th>
<th>ASSESSOR TOTAL</th>
<th>APPLICANT OPINION</th>
<th>VALUE AT RISK</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALAMEDA</td>
<td>$2.4 BILLION</td>
<td>$1 BILLION</td>
<td>$1.3 BILLION</td>
</tr>
<tr>
<td>ALBANY</td>
<td>$224 MILLION</td>
<td>$93 MILLION</td>
<td>$131 MILLION</td>
</tr>
<tr>
<td>BERKELEY</td>
<td>$4.3 BILLION</td>
<td>$2.4 BILLION</td>
<td>$1.9 BILLION</td>
</tr>
<tr>
<td>CASTRO VALLEY</td>
<td>$237 MILLION</td>
<td>$79 MILLION</td>
<td>$157 MILLION</td>
</tr>
<tr>
<td>DUBLIN</td>
<td>$1.7 BILLION</td>
<td>$1 BILLION</td>
<td>$694 MILLION</td>
</tr>
<tr>
<td>EMERYVILLE</td>
<td>$4.6 BILLION</td>
<td>$1.8 BILLION</td>
<td>$2.7 BILLION</td>
</tr>
<tr>
<td>FREMONT</td>
<td>$28.7 BILLION</td>
<td>$15 BILLION</td>
<td>$13.5 BILLION</td>
</tr>
<tr>
<td>HAYWARD</td>
<td>$3.5 BILLION</td>
<td>$2.2 BILLION</td>
<td>$1.4 BILLION</td>
</tr>
<tr>
<td>LIVERMORE</td>
<td>$1.8 BILLION</td>
<td>$940 MILLION</td>
<td>$903 MILLION</td>
</tr>
<tr>
<td>NEWARK</td>
<td>$1.6 BILLION</td>
<td>$813 MILLION</td>
<td>$758 MILLION</td>
</tr>
<tr>
<td>OAKLAND</td>
<td>$19.3 BILLION</td>
<td>$12 BILLION</td>
<td>$7.2 BILLION</td>
</tr>
<tr>
<td>PIEDMONT</td>
<td>$97 MILLION</td>
<td>$60 MILLION</td>
<td>$37 MILLION</td>
</tr>
<tr>
<td>PLEASANTON</td>
<td>$6.6 BILLION</td>
<td>$3.5 BILLION</td>
<td>$3.1 BILLION</td>
</tr>
<tr>
<td>SAN LEANDRO</td>
<td>$2.6 BILLION</td>
<td>$1.5 BILLION</td>
<td>$1 BILLION</td>
</tr>
<tr>
<td>SAN LORENZO</td>
<td>$93 MILLION</td>
<td>$35 MILLION</td>
<td>$58 MILLION</td>
</tr>
<tr>
<td>SUNOL</td>
<td>$179 MILLION</td>
<td>$99 MILLION</td>
<td>$80 MILLION</td>
</tr>
<tr>
<td>UNION CITY</td>
<td>$948 MILLION</td>
<td>$530 MILLION</td>
<td>$419 MILLION</td>
</tr>
</tbody>
</table>

| TOTAL         | $119 BILLION     | $63 BILLION      | $56 BILLION    |


**PROPOSITION 19’S EFFECT ON CHANGES IN OWNERSHIP & BASE VALUE TRANSFERS**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Appraisals</strong></td>
<td>20,000</td>
</tr>
<tr>
<td><strong>Additional Appraisals</strong></td>
<td>5,500*</td>
</tr>
<tr>
<td>(due to Prop 19)</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>25,500</td>
</tr>
</tbody>
</table>

**25% INCREASE IN APPRAISALS**

* Estimated amount based on the prior year’s work for base value and parent child exclusion
LEGAL ENTITY OWNERSHIP PROGRAM (LEOP)

ESTIMATED POTENTIAL GAINS

• From 2015-2018, Assessment Gains from LEOPS totaled to $1.2B from 498 Parcels

• Currently there are 394 Parcels that will potentially be reassessed

• Upon reassessment transfer taxes will be issued by the Recorder
LEGAL ENTITY
OWNERSHIP PROGRAM (LEOP)

ESTIMATED POTENTIAL GAINS
LEGAL ENTITY OWNERSHIP PROGRAM (LEOP)

TEST CASE

- 1 Entity, 1 Parcel
- City: Berkeley
- Roll Value prior to Transfer: $400,000
- Estimated New Value: $7 Million
- Estimated Loss of Transfer Tax: $175,000
- Estimated Total Loss of Approx. 30 Parcels: Approx. $5 Million
TEST CASE

• 1 Entity, 1 Parcel

• City: Fremont

• Roll Value prior to Transfer: $12.8 Million

• Estimated New Value: $23 Million

• Estimated Loss of Transfer Tax: $34,500

• Estimated Total Loss of Approx. 40 Parcels: Approx. $1.4 Million
LEGAL ENTITY OWNERSHIP PROGRAM (LEOP)

TEST CASE

• 1 Entity, 4 Parcels

• City: Fremont

• Roll Value prior to Transfer: $34.6 Million

• Estimated New Value: $57.5 Million

• Estimated Loss of Transfer Tax: $86,250

• Estimated Total Loss Approx. of 40 Parcels: Approx. $3.5 Million
TEST CASE

• 1 Entity, 3 Parcels

• City: Hayward

• Roll Value prior to Transfer: $5.2 Million

• Estimated New Value: $25 Million

• Estimated Loss of Transfer Tax: $212,500

• Estimated Total Loss Approx. of 20 Parcels: Approx. $4.3 Million
TEST CASE

• 1 Entity, 1 Parcel

• City: Oakland

• Roll Value prior to Transfer: $3.5 Million

• Estimated New Value: $5.4 Million

• Estimated Loss of Transfer Tax: $135,000

• Estimated Total Loss Approx. of 60 Parcels: Approx. $8 Million
LEGAL ENTITY
OWNERSHIP PROGRAM (LEOP)

TEST CASE

• There is a 3-Year Statute of Limitations for the Transfer Tax to be Collected

• The Auditor-Controller cannot collect these Transfer Taxes unless the Assessor finishes our portion of the work within this 3-Year limit

• If this work is not completed on time, this could result in large losses to each individual City in the County
LEGAL ENTITY OWNERSHIP PROGRAM (LEOP)

TEST CASE:

• If work is not completed within the 3-Year limit, that is LOST REVENUE TO THOSE CITIES AND COUNTY OF ALAMEDA
OFFICE OF THE ASSESSOR

FINANCIAL SUMMARY COMPARISON
FY 2022 VS. FY 2023
## FINANCIAL SUMMARY COMPARISON

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022 APPROVED BUDGET</th>
<th>FY 2022-2023 MOE BUDGET REQUEST</th>
<th>CHANGES FROM 2021-2022 BUDGET AMOUNT</th>
<th>APPROVED %</th>
</tr>
</thead>
<tbody>
<tr>
<td>APPROPRIATIONS</td>
<td>$29,380,686</td>
<td>$31,768,649</td>
<td>$2,387,963</td>
<td>8.13%</td>
</tr>
<tr>
<td>REVENUE</td>
<td>$10,677,107</td>
<td>$11,414,632</td>
<td>$737,525</td>
<td>6.91%</td>
</tr>
<tr>
<td>NET COUNTY COST</td>
<td>$18,703,579</td>
<td>$20,354,017</td>
<td>$1,650,438</td>
<td>8.82%</td>
</tr>
<tr>
<td>TOTAL FTE</td>
<td>173.45</td>
<td>173.45</td>
<td>0</td>
<td>0%</td>
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</tbody>
</table>
# Appropriation Comparison

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022 Approved Budget</th>
<th>FY 2022-2023 MOE Budget Request</th>
<th>Changes from 2021-2022 Budget Amount</th>
<th>Approved %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Benefits</td>
<td>$22,830,833</td>
<td>$24,381,503</td>
<td>$1,550,670</td>
<td>6.79%</td>
</tr>
<tr>
<td>Discretionary Services &amp; Supplies</td>
<td>$2,294,728</td>
<td>$2,291,478</td>
<td>($3,250)</td>
<td>(0.14%)</td>
</tr>
<tr>
<td>Non-Discretionary Services &amp; Supplies</td>
<td>$4,255,125</td>
<td>$5,095,668</td>
<td>$840,543</td>
<td>19.75%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$29,380,686</strong></td>
<td><strong>$31,768,649</strong></td>
<td><strong>$2,387,963</strong></td>
<td><strong>8.13%</strong></td>
</tr>
<tr>
<td></td>
<td>FY 2021-2022 APPROVED BUDGET</td>
<td>FY 2022-2023 MOE BUDGET REQUEST</td>
<td>CHANGES FROM 2021-2022 BUDGET AMOUNT</td>
<td>APPROVED %</td>
</tr>
<tr>
<td>------------------------</td>
<td>------------------------------</td>
<td>---------------------------------</td>
<td>--------------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>PROPERTY TAX ADMINISTRATION</td>
<td>$6,631,023</td>
<td>$6,532,703</td>
<td>($98,320)</td>
<td>(1.48%)</td>
</tr>
<tr>
<td>SUPPLEMENTAL ASSESSMENT REIMBURSEMENT</td>
<td>$4,030,084</td>
<td>$4,865,929</td>
<td>$835,845</td>
<td>20.74%</td>
</tr>
<tr>
<td>OTHER CHARGES</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>OTHER REVENUES</td>
<td>$16,000</td>
<td>$16,000</td>
<td>$0</td>
<td>0%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$10,677,107</td>
<td>$11,414,632</td>
<td>$737,525</td>
<td>6.91%</td>
</tr>
</tbody>
</table>