

From: Phil Koen

Sent: Friday, May 5, 2023 6:14 AM

To: Gitta Ungvari <GUngvari@losgatosca.gov>; Laurel Prevetti <LPrevetti@losgatosca.gov>; Wendy Wood <WWood@losgatosca.gov>

Cc: Rick Tinsley; Rob Rennie <RRennie@losgatosca.gov>; Maria Ristow <MRistow@losgatosca.gov>

Subject: cities-meeting-assessor-report-202302_1 (2).pdf

[EXTERNAL SENDER]

Gitta,

In response to FAQ #2, attached please find the most recent secured real property tax roll estimate for FY 24. As you can see the SCC Assessor is projecting for FY 24 a 6.14% increase in the secured tax roll and a 5.6% increase in the RDA tax roll for the Town of Los Gatos. I also understand that in addition to secured taxes there are unsecured taxes, which are small compared to the secured taxes and ERAF, and VLF funds. I have addressed the ERAF assumption separately.

Given this projected increase in the secured tax roll, why wouldn't the Town base the FY 24 secured property tax receipts using a 6.14% increase vs. the 3% increase? The assumption frankly makes no sense based on the information published by SCC Assessor's office. Additionally since the FY 24 property tax revenue forecast is based on the new tax roll, the quarterly updates of actual receipts reflects the prior year's tax roll.

Thank you.

Phil Koen

FOGG

Finance Officers' Governance Group

Cities Meeting



2/6/23

Office of the Assessor, Lawrence E. Stone

Nora Galvez

Division Chief for SSE

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2023/2024 Secured Real Property Growth Compared to 2022/2023 City and RDA

City Name	2023/2024 Roll as of 2023-02-28	City Name	2022/2023 Roll as of 2022-02-28	% CHANGE 2023/2024 to 2022/2023
Campbell		Campbell		
CAWF (2023/2024 roll in progress)	\$12,163,948,971	CAWF (2022/2023 roll in progress)	\$11,358,829,447	7.08%
CTR (2022/2023 with roll corrections)	\$11,550,509,171	CTR (2021/2022 with roll corrections)	\$10,726,935,717	7.67%
ROLL (2022/2023 at roll close without any changes)	\$11,515,690,573	ROLL (2021/2022 at roll close without any changes)	\$10,748,440,436	7.13%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$34,818,598	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$21,504,719)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.30%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-0.20%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$648,258,398	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$610,389,011	6.20%
PERCENT GROWTH (line 6/line 3 x 100)	5.62%	PERCENT GROWTH (line 6/line 3 x 100)	5.67%	
Campbell RDA		Campbell RDA		
CAWF (2023/2024 roll in progress)	\$1,514,977,903	CAWF (2022/2023 roll in progress)	\$1,444,199,891	4.90%
CTR (2022/2023 with roll corrections)	\$1,464,268,408	CTR (2021/2022 with roll corrections)	\$1,407,553,638	4.02%
ROLL (2022/2023 at roll close without any changes)	\$1,461,877,032	ROLL (2021/2022 at roll close without any changes)	\$1,411,106,497	3.59%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$2,391,376	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$3,552,859)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.16%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-0.25%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$53,100,871	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$33,093,394	60.45%
PERCENT GROWTH (line 6/line 3 x 100)	3.63%	PERCENT GROWTH (line 6/line 3 x 100)	2.34%	
Cupertino		Cupertino		
CAWF (2023/2024 roll in progress)	\$28,916,951,724	CAWF (2022/2023 roll in progress)	\$27,170,938,895	6.42%
CTR (2022/2023 with roll corrections)	\$28,172,531,041	CTR (2021/2022 with roll corrections)	\$26,170,007,143	7.65%
ROLL (2022/2023 at roll close without any changes)	\$28,023,019,894	ROLL (2021/2022 at roll close without any changes)	\$26,198,594,820	6.96%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$149,511,147	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$28,587,677)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.53%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-0.10%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$893,931,830	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$972,344,075	-8.06%
PERCENT GROWTH (line 6/line 3 x 100)	3.18%	PERCENT GROWTH (line 6/line 3 x 100)	3.71%	
Gilroy		Gilroy		
CAWF (2023/2024 roll in progress)	\$11,463,905,187	CAWF (2022/2023 roll in progress)	\$10,721,175,750	6.92%
CTR (2022/2023 with roll corrections)	\$10,932,177,691	CTR (2021/2022 with roll corrections)	\$10,226,998,111	6.89%
ROLL (2022/2023 at roll close without any changes)	\$10,905,182,250	ROLL (2021/2022 at roll close without any changes)	\$10,230,233,872	6.59%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$26,995,441	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$3,235,761)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.24%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-0.03%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$558,722,937	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$490,941,878	13.80%
PERCENT GROWTH (line 6/line 3 x 100)	5.12%	PERCENT GROWTH (line 6/line 3 x 100)	4.79%	
Los Altos		Los Altos		
CAWF (2023/2024 roll in progress)	\$21,757,867,631	CAWF (2022/2023 roll in progress)	\$20,306,615,860	7.14%
CTR (2022/2023 with roll corrections)	\$20,750,856,560	CTR (2021/2022 with roll corrections)	\$19,129,396,958	8.47%
ROLL (2022/2023 at roll close without any changes)	\$20,702,083,186	ROLL (2021/2022 at roll close without any changes)	\$19,120,639,741	8.27%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$48,773,374	CHANGE (to the 2021/2022 roll due to roll corrections)	\$8,757,217	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.23%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	0.04%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$1,055,784,445	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$1,185,976,119	-10.97%
PERCENT GROWTH (line 6/line 3 x 100)	5.09%	PERCENT GROWTH (line 6/line 3 x 100)	6.20%	

Please note that these reports reflect GROSS real property land and structural values only. Business personal property values and exemption values are based upon annual filings and are not available until roll close, July 1 each year.

2023/2024 Secured Real Property Growth Compared to 2022/2023 City and RDA

City Name	2023/2024 Roll as of 2023-02-28	City Name	2022/2023 Roll as of 2022-02-28	% CHANGE 2023/2024 to 2022/2023
Los Altos Hills		Los Altos Hills		
CAWF (2023/2024 roll in progress)	\$10,413,296,354	CAWF (2022/2023 roll in progress)	\$9,801,514,361	6.24%
CTR (2022/2023 with roll corrections)	\$9,965,267,291	CTR (2021/2022 with roll corrections)	\$9,341,578,994	6.67%
ROLL (2022/2023 at roll close without any changes)	\$9,963,173,383	ROLL (2021/2022 at roll close without any changes)	\$9,356,272,442	6.48%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$2,093,908	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$14,693,448)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.02%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-0.15%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$450,122,971	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$445,241,919	1.09%
PERCENT GROWTH (line 6/line 3 x 100)	4.51%	PERCENT GROWTH (line 6/line 3 x 100)	4.75%	
Los Gatos		Los Gatos		
CAWF (2023/2024 roll in progress)	\$15,563,584,514	CAWF (2022/2023 roll in progress)	\$14,502,207,367	7.31%
CTR (2022/2023 with roll corrections)	\$14,662,392,065	CTR (2021/2022 with roll corrections)	\$13,669,094,896	7.26%
ROLL (2022/2023 at roll close without any changes)	\$14,662,575,874	ROLL (2021/2022 at roll close without any changes)	\$13,666,778,188	7.28%
CHANGE (to the 2022/2023 roll due to roll corrections)	(\$183,809)	CHANGE (to the 2021/2022 roll due to roll corrections)	\$2,316,708	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.00%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	0.01%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$901,008,640	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$835,429,179	7.84%
PERCENT GROWTH (line 6/line 3 x 100)	6.14%	PERCENT GROWTH (line 6/line 3 x 100)	6.11%	
Los Gatos RDA		Los Gatos RDA		
CAWF (2023/2024 roll in progress)	\$2,176,382,268	CAWF (2022/2023 roll in progress)	\$2,018,568,112	7.81%
CTR (2022/2023 with roll corrections)	\$2,058,237,888	CTR (2021/2022 with roll corrections)	\$1,896,041,732	8.55%
ROLL (2022/2023 at roll close without any changes)	\$2,061,785,286	ROLL (2021/2022 at roll close without any changes)	\$1,906,496,958	8.14%
CHANGE (to the 2022/2023 roll due to roll corrections)	(\$3,547,398)	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$10,455,226)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	-0.17%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-0.54%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$114,596,982	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$112,071,154	2.25%
PERCENT GROWTH (line 6/line 3 x 100)	5.55%	PERCENT GROWTH (line 6/line 3 x 100)	5.87%	
Milpitas		Milpitas		
CAWF (2023/2024 roll in progress)	\$12,241,424,312	CAWF (2022/2023 roll in progress)	\$11,501,476,616	6.43%
CTR (2022/2023 with roll corrections)	\$11,713,436,601	CTR (2021/2022 with roll corrections)	\$10,982,202,628	6.65%
ROLL (2022/2023 at roll close without any changes)	\$11,679,761,411	ROLL (2021/2022 at roll close without any changes)	\$11,053,130,609	5.66%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$33,675,190	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$70,927,981)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.28%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-0.64%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$561,662,901	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$448,346,007	25.27%
PERCENT GROWTH (line 6/line 3 x 100)	4.80%	PERCENT GROWTH (line 6/line 3 x 100)	4.05%	
Milpitas RDA		Milpitas RDA		
CAWF (2023/2024 roll in progress)	\$10,387,378,006	CAWF (2022/2023 roll in progress)	\$9,633,831,838	7.82%
CTR (2022/2023 with roll corrections)	\$10,013,446,036	CTR (2021/2022 with roll corrections)	\$9,284,872,017	7.84%
ROLL (2022/2023 at roll close without any changes)	\$10,065,617,601	ROLL (2021/2022 at roll close without any changes)	\$9,280,564,659	8.45%
CHANGE (to the 2022/2023 roll due to roll corrections)	(\$52,171,565)	CHANGE (to the 2021/2022 roll due to roll corrections)	\$4,307,358	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	-0.51%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	0.04%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$321,760,405	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$353,267,179	-8.91%
PERCENT GROWTH (line 6/line 3 x 100)	3.19%	PERCENT GROWTH (line 6/line 3 x 100)	3.80%	

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2023/2024 Secured Real Property Growth Compared to 2022/2023 City and RDA

City Name	2023/2024 Roll as of 2023-02-28	City Name	2022/2023 Roll as of 2022-02-28	% CHANGE 2023/2024 to 2022/2023
Monte Sereno		Monte Sereno		
CAWF (2023/2024 roll in progress)	\$3,039,770,761	CAWF (2022/2023 roll in progress)	\$2,778,142,715	9.41%
CTR (2022/2023 with roll corrections)	\$2,812,033,378	CTR (2021/2022 with roll corrections)	\$2,565,015,294	9.63%
ROLL (2022/2023 at roll close without any changes)	\$2,812,913,583	ROLL (2021/2022 at roll close without any changes)	\$2,566,132,966	9.61%
CHANGE (to the 2022/2023 roll due to roll corrections)	(\$880,205)	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$1,117,672)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	-0.03%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-0.04%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$226,857,178	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$212,009,749	7.00%
PERCENT GROWTH (line 6/line 3 x 100)	8.06%	PERCENT GROWTH (line 6/line 3 x 100)	8.26%	
Morgan Hill		Morgan Hill		
CAWF (2023/2024 roll in progress)	\$8,390,590,656	CAWF (2022/2023 roll in progress)	\$7,873,151,028	6.57%
CTR (2022/2023 with roll corrections)	\$7,978,955,646	CTR (2021/2022 with roll corrections)	\$7,424,734,865	7.46%
ROLL (2022/2023 at roll close without any changes)	\$7,980,809,889	ROLL (2021/2022 at roll close without any changes)	\$7,427,566,011	7.44%
CHANGE (to the 2022/2023 roll due to roll corrections)	(\$1,854,243)	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$2,831,146)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	-0.02%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-0.03%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$409,780,767	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$445,585,017	-8.03%
PERCENT GROWTH (line 6/line 3 x 100)	5.13%	PERCENT GROWTH (line 6/line 3 x 100)	5.99%	
Morgan Hill RDA		Morgan Hill RDA		
CAWF (2023/2024 roll in progress)	\$4,551,990,060	CAWF (2022/2023 roll in progress)	\$4,119,531,177	10.49%
CTR (2022/2023 with roll corrections)	\$4,263,697,152	CTR (2021/2022 with roll corrections)	\$3,938,843,504	8.24%
ROLL (2022/2023 at roll close without any changes)	\$4,277,708,286	ROLL (2021/2022 at roll close without any changes)	\$3,940,106,399	8.56%
CHANGE (to the 2022/2023 roll due to roll corrections)	(\$14,011,134)	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$1,262,895)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	-0.32%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-0.03%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$274,281,774	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$179,424,778	52.86%
PERCENT GROWTH (line 6/line 3 x 100)	6.41%	PERCENT GROWTH (line 6/line 3 x 100)	4.55%	
Mountain View		Mountain View		
CAWF (2023/2024 roll in progress)	\$35,664,960,835	CAWF (2022/2023 roll in progress)	\$32,731,675,072	8.96%
CTR (2022/2023 with roll corrections)	\$34,622,477,837	CTR (2021/2022 with roll corrections)	\$31,320,765,208	10.54%
ROLL (2022/2023 at roll close without any changes)	\$34,346,479,051	ROLL (2021/2022 at roll close without any changes)	\$30,879,786,190	11.22%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$275,998,786	CHANGE (to the 2021/2022 roll due to roll corrections)	\$440,979,018	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.80%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	1.42%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$1,318,481,784	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$1,851,888,882	-28.80%
PERCENT GROWTH (line 6/line 3 x 100)	3.83%	PERCENT GROWTH (line 6/line 3 x 100)	5.99%	
Mountain View RDA		Mountain View RDA		
CAWF (2023/2024 roll in progress)	\$4,979,456,647	CAWF (2022/2023 roll in progress)	\$4,372,060,766	13.89%
CTR (2022/2023 with roll corrections)	\$4,792,867,647	CTR (2021/2022 with roll corrections)	\$4,288,380,350	11.76%
ROLL (2022/2023 at roll close without any changes)	\$4,765,744,352	ROLL (2021/2022 at roll close without any changes)	\$4,751,066,023	0.30%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$27,123,295	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$462,685,673)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.56%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-9.73%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$213,712,295	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	(\$379,005,257)	-156.38%
PERCENT GROWTH (line 6/line 3 x 100)	4.48%	PERCENT GROWTH (line 6/line 3 x 100)	-7.97%	

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2023/2024 Secured Real Property Growth Compared to 2022/2023 City and RDA

City Name	2023/2024 Roll as of 2023-02-28	City Name	2022/2023 Roll as of 2022-02-28	% CHANGE 2023/2024 to 2022/2023
Palo Alto		Palo Alto		
CAWF (2023/2024 roll in progress)	\$54,038,223,030	CAWF (2022/2023 roll in progress)	\$51,005,991,235	5.94%
CTR (2022/2023 with roll corrections)	\$52,016,908,316	CTR (2021/2022 with roll corrections)	\$48,746,715,567	6.70%
ROLL (2022/2023 at roll close without any changes)	\$51,882,526,763	ROLL (2021/2022 at roll close without any changes)	\$48,782,114,409	6.35%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$134,381,553	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$35,398,842)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.25%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-0.07%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$2,155,696,267	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$2,223,876,826	-3.06%
PERCENT GROWTH (line 6/line 3 x 100)	4.15%	PERCENT GROWTH (line 6/line 3 x 100)	4.55%	
San Jose		San Jose		
CAWF (2023/2024 roll in progress)	\$199,920,049,910	CAWF (2022/2023 roll in progress)	\$186,682,510,885	7.09%
CTR (2022/2023 with roll corrections)	\$190,298,936,142	CTR (2021/2022 with roll corrections)	\$176,848,460,969	7.60%
ROLL (2022/2023 at roll close without any changes)	\$189,557,170,791	ROLL (2021/2022 at roll close without any changes)	\$176,878,685,448	7.16%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$741,765,351	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$30,224,479)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.39%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-0.01%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$10,362,879,119	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$9,803,825,437	5.70%
PERCENT GROWTH (line 6/line 3 x 100)	5.46%	PERCENT GROWTH (line 6/line 3 x 100)	5.54%	
San Jose RDA		San Jose RDA		
CAWF (2023/2024 roll in progress)	\$36,169,308,511	CAWF (2022/2023 roll in progress)	\$33,389,164,076	8.32%
CTR (2022/2023 with roll corrections)	\$35,275,284,595	CTR (2021/2022 with roll corrections)	\$32,967,612,897	6.99%
ROLL (2022/2023 at roll close without any changes)	\$35,045,572,114	ROLL (2021/2022 at roll close without any changes)	\$32,930,852,350	6.42%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$229,712,481	CHANGE (to the 2021/2022 roll due to roll corrections)	\$36,760,547	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.65%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	0.11%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$1,123,736,397	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$458,311,726	145.19%
PERCENT GROWTH (line 6/line 3 x 100)	3.20%	PERCENT GROWTH (line 6/line 3 x 100)	1.39%	
Santa Clara		Santa Clara		
CAWF (2023/2024 roll in progress)	\$45,478,039,853	CAWF (2022/2023 roll in progress)	\$41,618,107,821	9.27%
CTR (2022/2023 with roll corrections)	\$43,944,285,017	CTR (2021/2022 with roll corrections)	\$39,909,198,730	10.11%
ROLL (2022/2023 at roll close without any changes)	\$43,552,855,862	ROLL (2021/2022 at roll close without any changes)	\$39,830,515,445	9.34%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$391,429,155	CHANGE (to the 2021/2022 roll due to roll corrections)	\$78,683,285	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.89%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	0.19%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$1,925,183,991	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$1,787,592,376	7.69%
PERCENT GROWTH (line 6/line 3 x 100)	4.42%	PERCENT GROWTH (line 6/line 3 x 100)	4.48%	
Santa Clara RDA		Santa Clara RDA		
CAWF (2023/2024 roll in progress)	\$4,951,616,518	CAWF (2022/2023 roll in progress)	\$4,611,647,283	7.37%
CTR (2022/2023 with roll corrections)	\$4,947,655,775	CTR (2021/2022 with roll corrections)	\$4,615,912,786	7.18%
ROLL (2022/2023 at roll close without any changes)	\$4,763,849,771	ROLL (2021/2022 at roll close without any changes)	\$4,612,733,657	3.27%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$183,806,004	CHANGE (to the 2021/2022 roll due to roll corrections)	\$3,179,129	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	3.85%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	0.06%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$187,766,747	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	(\$1,086,374)	-17,383.80%
PERCENT GROWTH (line 6/line 3 x 100)	3.94%	PERCENT GROWTH (line 6/line 3 x 100)	-0.02%	

Please note that these reports reflect GROSS real property land and structural values only. Business personal property values and exemption values are based upon annual filings and are not available until roll close, July 1 each year.

2023/2024 Secured Real Property Growth Compared to 2022/2023 City and RDA

City Name	2023/2024 Roll as of 2023-02-28	City Name	2022/2023 Roll as of 2022-02-28	% CHANGE 2023/2024 to 2022/2023
Saratoga		Saratoga		
CAWF (2023/2024 roll in progress)	\$20,019,944,957	CAWF (2022/2023 roll in progress)	\$18,825,433,557	6.34%
CTR (2022/2023 with roll corrections)	\$19,084,055,408	CTR (2021/2022 with roll corrections)	\$17,725,280,370	7.66%
ROLL (2022/2023 at roll close without any changes)	\$19,072,323,455	ROLL (2021/2022 at roll close without any changes)	\$17,722,605,307	7.61%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$11,731,953	CHANGE (to the 2021/2022 roll due to roll corrections)	\$2,675,063	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.06%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	0.01%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$947,621,502	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$1,102,828,250	-14.07%
PERCENT GROWTH (line 6/line 3 x 100)	4.96%	PERCENT GROWTH (line 6/line 3 x 100)	6.22%	
Sunnyvale		Sunnyvale		
CAWF (2023/2024 roll in progress)	\$56,978,890,740	CAWF (2022/2023 roll in progress)	\$53,084,847,010	7.33%
CTR (2022/2023 with roll corrections)	\$55,513,551,516	CTR (2021/2022 with roll corrections)	\$50,816,662,521	9.24%
ROLL (2022/2023 at roll close without any changes)	\$55,172,832,000	ROLL (2021/2022 at roll close without any changes)	\$50,719,331,378	8.78%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$340,719,516	CHANGE (to the 2021/2022 roll due to roll corrections)	\$97,331,143	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.61%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	0.19%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$1,806,058,740	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$2,365,515,632	-23.65%
PERCENT GROWTH (line 6/line 3 x 100)	3.27%	PERCENT GROWTH (line 6/line 3 x 100)	4.66%	
Sunnyvale RDA		Sunnyvale RDA		
CAWF (2023/2024 roll in progress)	\$2,100,004,444	CAWF (2022/2023 roll in progress)	\$1,919,463,807	9.40%
CTR (2022/2023 with roll corrections)	\$2,087,396,853	CTR (2021/2022 with roll corrections)	\$1,988,607,076	4.96%
ROLL (2022/2023 at roll close without any changes)	\$2,080,144,056	ROLL (2021/2022 at roll close without any changes)	\$2,021,324,384	2.90%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$7,252,797	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$32,717,308)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.34%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	-1.61%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$19,860,388	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	(\$101,860,577)	-119.49%
PERCENT GROWTH (line 6/line 3 x 100)	0.95%	PERCENT GROWTH (line 6/line 3 x 100)	-5.03%	
Unincorporated		Unincorporated		
CAWF (2023/2024 roll in progress)	\$30,635,684,989	CAWF (2022/2023 roll in progress)	\$28,936,347,226	5.87%
CTR (2022/2023 with roll corrections)	\$29,423,319,291	CTR (2021/2022 with roll corrections)	\$27,766,182,881	5.96%
ROLL (2022/2023 at roll close without any changes)	\$29,415,747,948	ROLL (2021/2022 at roll close without any changes)	\$27,746,896,971	6.01%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$7,571,343	CHANGE (to the 2021/2022 roll due to roll corrections)	\$19,285,910	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.02%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	0.06%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$1,219,937,041	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$1,189,450,255	2.56%
PERCENT GROWTH (line 6/line 3 x 100)	4.14%	PERCENT GROWTH (line 6/line 3 x 100)	4.28%	
Unincorporated RDA		Unincorporated RDA		
CAWF (2023/2024 roll in progress)	\$2,332	CAWF (2022/2023 roll in progress)	\$2,287	1.96%
CTR (2022/2023 with roll corrections)	\$2,287	CTR (2021/2022 with roll corrections)	\$2,243	1.96%
ROLL (2022/2023 at roll close without any changes)	\$2,287	ROLL (2021/2022 at roll close without any changes)	\$2,243	1.96%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$0	CHANGE (to the 2021/2022 roll due to roll corrections)	\$0	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.00%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	0.00%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$45	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$44	2.27%
PERCENT GROWTH (line 6/line 3 x 100)	1.96%	PERCENT GROWTH (line 6/line 3 x 100)	1.96%	

Please note that these reports reflect GROSS real property land and structural values only. Business personal property values and exemption values are based upon annual filings and are not available until roll close, July 1 each year.

2023/2024 Secured Real Property Growth Compared to 2022/2023
City and RDA

City Name	2023/2024 Roll as of 2023-02-28	City Name	2022/2023 Roll as of 2022-02-28	% CHANGE 2023/2024 to 2022/2023
Countywide Total		Countywide Total		
CAWF (2023/2024 roll in progress)	\$633,518,251,113	CAWF (2022/2023 roll in progress)	\$590,407,434,082	7.30%
CTR (2022/2023 with roll corrections)	\$608,344,549,612	CTR (2021/2022 with roll corrections)	\$563,757,057,095	7.90%
ROLL (2022/2023 at roll close without any changes)	\$605,767,446,698	ROLL (2021/2022 at roll close without any changes)	\$563,781,977,403	7.44%
CHANGE (to the 2022/2023 roll due to roll corrections)	\$2,577,102,914	CHANGE (to the 2021/2022 roll due to roll corrections)	(\$24,920,308)	
PERCENT CHANGE (to the 2022/2023 roll due to roll corrections)	0.42%	PERCENT CHANGE (to the 2021/2022 roll due to roll corrections)	0.00%	
GROWTH (between 2022/2023 and 2023/2024 assessment rolls)	\$27,750,804,415	GROWTH (between 2021/2022 and 2022/2023 assessment rolls)	\$26,625,456,679	4.22%
PERCENT GROWTH (line 6/line 3 x 100)	4.58%	PERCENT GROWTH (line 6/line 3 x 100)	4.72%	

Please note that these reports reflect GROSS real property land and structural values only. Business personal property values and exemption values are based upon annual filings and are not available until roll close, July 1 each year.

ASSESSORS APPEALS SYSTEM
Appeals Summary Report By Appeal Year

Dated: 2/5/2023

County Wide Appeals	Appeal Count	Appeal Item Count	Valid Appeals	Valid Appeal Items	Active Appeals	County Verified	\$ At Risk Filed	\$ At Risk Active
2022	4,319	4,929	2,641	2,838	2,576	\$35,790,925,140	\$16,748,012,270	\$16,335,064,862
2021	4,210	4,842	3,528	4,035	1,804	\$63,321,698,145	\$28,448,209,345	\$19,378,091,039
2020	4,419	4,744	3,577	3,825	664	\$66,911,213,449	\$27,279,942,865	\$13,824,973,101
2019	3,900	4,459	3,399	3,837	774	\$47,308,032,187	\$20,788,340,719	\$9,507,584,976
2018	3,105	3,403	2,968	3,259	564	\$45,451,759,734	\$21,166,680,197	\$8,698,988,275
2017	3,302	3,528	2,894	3,118	270	\$52,665,371,613	\$24,366,890,566	\$9,249,940,254
2016	4,309	4,674	3,686	4,046	263	\$55,059,209,157	\$25,840,521,990	\$4,999,372,199
2015	3,950	4,702	3,493	4,235	333	\$56,424,583,104	\$27,593,757,072	\$5,189,408,121
2014	5,687	5,983	4,928	5,222	221	\$55,533,859,772	\$27,869,501,695	\$4,265,149,207
2013	6,356	6,617	5,608	5,869	37	\$54,472,379,987	\$26,416,275,813	\$1,330,563,693
2012	8,176	8,338	7,559	7,719	21	\$59,746,534,760	\$26,975,379,490	\$725,148,044
2011	9,499	9,599	8,715	8,813	14	\$55,444,789,015	\$24,268,883,234	\$643,322,711
2010	9,986	10,094	9,263	9,370	24	\$57,587,349,636	\$26,474,216,369	\$661,916,833
2009	12,415	12,901	11,201	11,686	4	\$65,684,069,525	\$29,374,716,464	\$335,877,745
2008	5,859	6,530	5,689	6,357	2	\$47,415,435,092	\$20,688,346,504	\$295,707,814
2007	3,390	3,969	3,258	3,831	2	\$37,591,503,780	\$17,100,264,080	\$220,028,046
2006	3,725	4,262	3,180	3,712	2	\$30,072,194,219	\$13,103,619,530	\$42,605,332
2005	3,936	4,898	3,556	4,518	0	\$34,741,006,418	\$17,603,038,732	\$0
2004	4,317	5,627	3,764	5,056	0	\$47,927,171,153	\$27,058,735,331	\$0
2003	3,842	6,307	3,333	5,785	0	\$42,954,432,541	\$20,004,398,974	\$0
2002	2,748	6,348	2,385	5,968	0	\$44,509,927,941	\$21,597,068,626	\$0
2001	2,428	4,606	2,080	4,254	0	\$29,760,581,193	\$15,851,629,433	\$0
2000	2,041	3,037	1,751	2,744	0	\$21,424,246,639	\$9,598,340,751	\$0
20	1	10	0	0	0	\$0	\$0	\$0
TOTALS:	115,921	134,408	102,456	120,097	7,575	\$1,107,798,274,200	\$516,216,770,050	\$95,703,742,252
-1	1	1	0	0	0	\$0	\$0	\$0

ASSESSORS APPEALS SYSTEM
Appeals Summary Report for Active Appeals

Dated: 2/5/2023

Year	Category	Appeal Count	Appeal Item Count	Percent	County Verified	Disputed Value
2022	RP CI	332	376	13.6%	\$13,670,299,277	\$7,218,540,218
	RP MF	82	88	3.2%	\$1,986,571,045	\$698,522,597
	RP SF	1,081	1,193	43.1%	\$2,771,036,931	\$730,247,713
	RP PI	13	13	0.5%	\$271,134,118	\$135,592,645
	RP MISC	69	77	2.8%	\$612,213,483	\$330,253,461
	BD OTHER	901	905	32.7%	\$12,009,943,100	\$6,207,203,458
	BOTH	17	17	0.6%	\$2,395,058,136	\$682,425,162
	LEGAL	60	72	2.6%	\$299,704,046	\$132,388,421
	OTHER	24	26	0.9%	\$938,685,877	\$199,891,187
	Total	2,579	2,767		\$34,954,646,013	\$16,335,064,862
2021	RP CI	323	382	19.1%	\$17,338,613,918	\$8,571,302,841
	RP MF	94	114	5.7%	\$4,835,623,596	\$1,889,058,397
	RP SF	323	348	17.4%	\$978,472,435	\$273,461,166
	RP PI	17	17	0.8%	\$604,835,583	\$295,794,508
	RP MISC	54	58	2.9%	\$718,579,735	\$307,199,707
	BD OTHER	906	979	48.9%	\$14,195,060,780	\$7,112,497,225
	BOTH	18	18	0.9%	\$1,409,135,622	\$575,288,583
	LEGAL	58	71	3.5%	\$862,271,672	\$249,195,806
	OTHER	12	15	0.7%	\$449,095,234	\$104,292,806
	Total	1,805	2,002		\$41,391,688,575	\$19,378,091,039
2020	RP CI	97	111	14.5%	\$9,225,343,530	\$3,773,529,390
	RP MF	1	3	0.4%	\$92,435,294	\$31,835,294
	RP SF	29	31	4.1%	\$79,839,505	\$16,463,907
	RP PI	6	6	0.8%	\$648,907,391	\$129,729,837
	RP MISC	11	11	1.4%	\$306,468,553	\$186,870,620
	BD OTHER	491	570	74.6%	\$16,615,671,534	\$8,633,412,989
	BOTH	14	15	2.0%	\$1,793,338,610	\$816,187,964
	LEGAL	12	13	1.7%	\$217,457,632	\$142,542,752
	OTHER	4	4	0.5%	\$188,795,455	\$94,400,348
	Total	665	764		\$29,168,257,504	\$13,824,973,101
2019	RP CI	57	57	5.8%	\$6,291,118,172	\$3,054,747,109
	RP MF	2	2	0.2%	\$155,775,724	\$77,887,862
	RP SF	7	7	0.7%	\$12,410,675	\$3,776,454
	RP PI	6	6	0.6%	\$214,511,321	\$105,835,272
	RP MISC	13	13	1.3%	\$469,873,516	\$282,670,027
	BD OTHER	666	876	88.9%	\$10,991,006,428	\$5,303,720,192
	BOTH	4	4	0.4%	\$979,568,400	\$338,128,357
	LEGAL	18	19	1.9%	\$580,651,315	\$137,966,986
	OTHER	1	1	0.1%	\$406,052,717	\$202,852,717
	Total	774	985		\$20,100,968,268	\$9,507,584,976
Total	RP CI	905	1,022	11.9%	\$52,488,086,692	\$25,691,507,781
	RP MF	181	209	2.4%	\$7,073,017,659	\$2,697,916,150
	RP SF	1,443	1,582	18.4%	\$3,846,987,614	\$1,024,274,307
	RP PI	55	55	0.6%	\$4,944,723,115	\$3,263,414,768
	RP MISC	160	172	2.0%	\$4,407,476,382	\$2,746,018,789
	BD OTHER	4,521	5,187	60.4%	\$88,241,977,431	\$50,074,078,844
	BOTH	115	120	1.4%	\$17,229,009,496	\$8,830,202,723
	LEGAL	153	180	2.1%	\$2,178,605,033	\$771,741,433
	OTHER	47	56	0.7%	\$1,997,439,283	\$604,587,457
	Total	7,580	8,583		\$182,407,322,705	\$95,703,742,252

Definitions of Categories for Assessment Appeals Reports

- RP CI Real Property, Commercial-Industrial
- RP MF Real Property, Multi-family
- RP SF Real Property, Single Family
- RP PI Real Property, Possessory Interest
- BD Other Business Division, Other unsecured, not MH or Secured Business
- BD MH Business Division, Mobile Home
- BOTH Both Business and Real Property Issues in one secured parcel
- LEGAL Legal challenge, rather than a valuation appeal
- DENIED Legal Hearing Officer denies applicant's request for legal issue
- GRANTED Legal Hearing Officer grants applicant's request for legal issue
- DUPLICA Duplicate of another appeal
- LACK AP Lack of appearance - applicant denied at hearing ("no show")
- NO CHG No change to value determined by Appeals Board
- NOT TIM Clerk of Board determines applicant hasn't filed in timely manner
- OTHER Miscellaneous
- WITHDRA Withdrawn by applicant
- WD CHG Withdrawn by applicant, but Assessor makes Roll Corrections
- INCREAS Appeals Board determines increased assessed value
- REDUCED Appeals Board determines reduced assessed value
- VERBAL Verbal stipulation between applicant & Assessor – appr. by Board
- STIP Written stipulation between applicant & Assessor – appr. By Board

From: [Ellen Manzo](#)
To: [Clerk](#)
Cc: [MAJ GEN Kent Hillhouse USA \(Ret\)](#)
Subject: Pandemic Relief Request from the Veterans Memorial & Support Foundation Board
Date: Wednesday, May 3, 2023 1:03:54 PM

[EXTERNAL SENDER]

[Addressed to: clerk@losgatosca.gov](mailto:clerk@losgatosca.gov)

Please kindly forward the note that follows along with the enclosed link to the Members of the Town of Los Gatos Finance Commission, Mayor Ristow, Council Member Rennie, Town Manager Prevetti and Finance Director Ungvari

Thank you!

Chairman Rick Tinsley
Vice Chair Phil Koen
Commissioner Stacy Dell
Commissioner Andrew Howard
Commissioner Linda Reiners
Mayor Maria Ristow
Council Member Rob Rennie
Town Manager Laurel Prevetti
Finance Director Gitta Ungvari

Dear Chairman Tinsley, Vice Chairman Koen, Mayor Ristow, Council Member Rennie, Director Ungvari and Finance Commissioners,

I am the woman behind the Zoom voice whom you heard from for three minutes at the last Finance Commission meeting held on Monday, May 1. Below you will find a link that includes among other things, the ***Pandemic Relief Request sent by the Veterans Memorial & Support Foundation Board*** to the Town of Los Gatos Mayor, Town Council and Town Manager on March 21 for which receipt was positively acknowledged on Marcy 22 by Town Staff. We were informed this was to be discussed in the budgetary discussions held this month. We haven't seen the request included on either the Finance Commission agendas or the Town Council agendas and therefore wanted to ensure you were aware of this request. Please click on the link below which will include information about our request, Foundation goals, and accomplishments.

This request:

- Allows the Town Council and Finance Commission to identify clearly how \$260,000 plus of ARPA or other Town budgetary funds have been used. The Town can point to the Flame of Liberty Memorial and to their name perpetually upon the Wall of Gratitude as our Top Contributor.

- It is finite. It has a simple start and stop. It is easily identifiable and a great use of COVID recovery funding from America's taxpayers.
- It is an investment in an asset that benefits the community, the Town of Los Gatos Civic Center and has created a destination with purpose attracting visitors and economic advantage to the Town.
- Evidence of Town patriotism improves Town security as it serves to detract potential terrorists with recruiting interests from settling in Town.
- It is an investment by Americans for the future of the community.
- And in the end, it serves to improve the lives of those who have done so much for the freedom they have bestowed to us. Plain and simple.

We would appreciate you taking a concerted effort to review this request.

Please feel free to contact me on my cell at [REDACTED] or our Board President, Major General Kent Hillhouse, U.S. Army (Ret.) on his cell at [REDACTED] should you have any questions or desire to discuss. We would welcome the opportunity.

Please click on the LINK that follows:

<https://simplebooklet.com/vmsfpandemicfundingrequest>

Thank you,
Ellen Manzo
Volunteer Board Director
Veterans Memorial & Support Foundation
[REDACTED]

Ellen Manzo
Volunteer Exec Board Member
Veterans Memorial & Support Foundation
[REDACTED]

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[Remember 9/11 - 20th Anniversary Tribute](#)