

county of ventura

ROBERT G. BRANCH
TREASURER
TAX COLLECTOR
PUBLIC ADMINISTRATOR

October 11, 1976

Mrs. Jane Tolmach, Democratic Candidate, Assembly
Mr. Charles Imbrecht, Republican Candidate, Assembly

Subject: Property Tax Reform

I am writing to both of you to make my views on the property tax known from the vantage point of the Tax Collector.

I have been dealing with the assessment and collection functions of the property tax for 28 years; 20 years as a deputy assessor, and 8 years as tax collector.

The fundamental problem in property tax reform is not in the manner of assessment. Assessment is merely the means of distributing the tax burden as equitably as is humanly possible. The problem is at the spending level, i.e. Boards of Supervisors, City Councils, School and College Boards of Trustees, Special District Boards, etc. These people are facing the dilemma of providing not only basic services, but also optional services, all at an inflated price. The end result is that we are trying to pay for more things than the property tax was ever designed to do.

So what do we do? I don't think it's possible to get more money through the property tax, which has a definite role in our economic society. That's another thesis, however.

I think we are faced with a different solution. It is a matter of redistribution of available resources. Paramount in this redistribution is the funding of all education from sources other than the property tax. If just this one objective were achieved, the property tax would drop 60%.

It is my belief the most logical source of funding education should be the sales tax.

When the Constitution was amended to provide for the sales tax, the package was sold to the voter that this money would be used to fund local schools. However, the legislature never adopted the enabling acts. Consequently the sales tax found its way into the State General Fund, where it has been used for everything but education.

Mrs. Jane Tolmach
Mr. Charles Imbrecht
October 11, 1976
Page two

So, candidates, it is a matter of reallocation of existing resources and not the game of exempt me and you pay, which has been going on for years.

Whichever of you is successful in your quest, this is your single greatest challenge. Good Luck!

Best Regards,



ROBERT G. BRANCH
Treasurer
Tax Collector
Public Administrator

aw