



JEFFREY PRANG
ASSESSOR
COUNTY OF LOS ANGELES
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March 3, 2026

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**APPROVAL OF FUNDS FROM THE COUNTY'S
INFORMATION TECHNOLOGY INFRASTRUCTURE FUND AND APPROVE
APPROPRIATION ADJUSTMENT FOR FISCAL YEAR 2025-2026 FOR AN
AIRCRAFT DISCOVERY AND AUDIT SERVICE SUBSCRIPTION
(ALL SUPERVISORIAL DISTRICTS)
(4-VOTES)**

CIO RECOMMENDATION: APPROVE (X)

SUBJECT:

The Office of the Assessor (Assessor) is requesting Board approval of an appropriation adjustment and authorization to utilize \$700,000 in one-time funding from the County's Information Technology Infrastructure Fund (ITF) for an aircraft discovery and audit service subscription to identify unregistered aircraft that have legal situs in Los Angeles County (County). The subscription, which was approved by the County's Information Technology Investment Board (ITIB), will provide real-time lists of aircraft with tax liabilities in the County, provide defensible materials for appraisal and appeal, reduce hours spent on canvassing aircraft, and potentially increase the County's revenue.

IT IS RECOMMENDED THAT THE BOARD:

1. Approve a Fiscal Year 2025-26 appropriation adjustment to reallocate \$700,000 from the ITF to the Assessor's operating budget for the Department's aircraft discovery and audit service subscription to identify unregistered aircraft that have legal situs in Los Angeles County.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The Information Technology Infrastructure Fund (ITF), governed by the County's Information Technology Investment Board (ITIB), was established to fund innovative and enterprise Countywide technology projects that improve the delivery of services to the public, generate operational improvements across one or more departments or programs, and enhance interdepartmental or interagency collaboration.

In recent years, the Federal Aviation Administration has introduced several flight-tracking privacy programs for aircraft owners making it difficult to identify aircrafts registered outside California but habitually located in the County.

California Revenue and Taxation Code (RTC) Section 404 specifies that all taxable property, except state-assessed property, must be assessed by the local assessing agency where the property is physically located. According to California Property Tax Rule 205, subsection (b), general aircraft, excluding those covered by specific RTC sections, are taxed where they are habitually located when not flying.

On September 25, 2025, the Chief Information Office ITIB approved a one-time funding for Assessor's initiative to procure a subscription-based aircraft discovery and audit service to identify unregistered aircraft that have legal situs in the County but are registered elsewhere, specifically those that meet the situs criteria established under California RTC Section 404 and Property Tax Rule 205, subsection (b).

This subscription provides Software as a Service with real-time lists of aircraft with tax liabilities in the County, defensible materials for appraisal and appeal, reduce hours spent on canvassing aircraft, and potentially increase the County's revenue. Critical to operations, the platform will provide correspondence templates that auto-generates print-ready inquiry letters, billing letters and property statements with the ability to ingest returned documents and verify the data against existing data for accuracy saving valuable resource time. These types of services allow the Assessor to maximize resources and ensure accurate, equitable property assessments, which are expected to potentially generate a 10-20% increase in aircraft discovery.

Approval of the recommendation will allow Assessor to accept and utilize \$700,000 from the ITF to Assessor's FY 2025-26 operating budget to leverage a subscription-based service to properly discover and assess unregistered aircraft in the County.

Implementation of Strategic Plan Goals

The recommended action supports the County’s Strategic Plan North Star 3, *Realize Tomorrow’s Government Today*, through the procurement of technological business solutions to enable County departments to meet their core mission, create flexible and efficient infrastructure, and strengthen internal controls and processes.

FISCAL IMPACT/FINANCING

The ITIB approved the use of \$700,000 in one-time funding from the County’s ITF on September 25, 2025. The funding will be used for a one-year subscription for an aircraft discovery and audit service to identify unregistered aircraft that have legal situs in the County. Funding for subsequent years, if continued, is expected to be offset by revenue generated from the service.

Approval of the recommended appropriation adjustment (Enclosure A) will reallocate \$700,000 from the ITF’s Services and Supplies to Other Financing Uses, and increase the Assessor’s operating budget.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

There are no legal requirements or prohibitions to this recommended action.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Approval of the recommended actions will have no negative impact on current public services or projects, nor will it affect the Assessor’s production of the tax roll. Approval of the recommendation will ensure the Assessor continues to produce an accurate and timely assessment roll.

Respectfully submitted,



JEFFREY PRANG
Assessor

Reviewed by:



PETER LOO
Chief Information Officer

JP:DS:kl:spt

Enclosures

c: Chief Executive Office
Chief Information Office

Honorable Board of Supervisors

March 3, 2026

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Executive Office, Board of Supervisors

County Counsel

Auditor-Controller

Internal Services Department

Treasurer and Tax Collector

Registrar-Recorder/County Clerk

March 03, 2026

COUNTY OF LOS ANGELES

REQUEST FOR APPROPRIATION ADJUSTMENT

DEPARTMENT OF CHIEF EXECUTIVE OFFICER

AUDITOR-CONTROLLER:

THE FOLLOWING APPROPRIATION ADJUSTMENT IS DEEMED NECESSARY BY THIS DEPARTMENT. PLEASE CONFIRM THE ACCOUNTING ENTRIES AND AVAILABLE BALANCES AND FORWARD TO THE CHIEF EXECUTIVE OFFICER FOR HER RECOMMENDATION OR ACTION.

ADJUSTMENT REQUESTED AND REASONS THEREFORE

FY 2025-26

4 - VOTES

SOURCES

USES

INFORMATION TECHNOLOGY INFRASTRUCTURE FUND

B16-AO-2000-40033

SERVICES & SUPPLIES

DECREASE APPROPRIATION

700,000

INFORMATION TECHNOLOGY INFRASTRUCTURE FUND

B16-AO-6100-40033

OTHER FINANCING USES

INCREASE APPROPRIATION

700,000

ASSESSOR

A01-AS-96-9911-10200

OPERATING TRANSFERS IN

INCREASE REVENUE

700,000

ASSESSOR

A01-AS-2000-10200

SERVICES & SUPPLIES

INCREASE APPROPRIATION

700,000

SOURCES TOTAL

\$ 1,400,000

USES TOTAL

\$ 1,400,000

JUSTIFICATION

Reflects the transfer of appropriation from the Information Technology Infrastructure Fund (ITF) to the Assessor's operating budget to fund the department's aircraft discovery and audit service subscription to identify unregistered aircraft that have legal situs in Los Angeles County.

William Leung

Digitally signed by William Leung
Date: 2026.02.05 14:11:33 -08'00'

AUTHORIZED SIGNATURE

WILLIAM LEUNG, PRINCIPAL ANALYST, CEO

BOARD OF SUPERVISOR'S APPROVAL (AS REQUESTED/REVISED)

REFERRED TO THE CHIEF EXECUTIVE OFFICER FOR---

AUDITOR-CONTROLLER

B.A. NO. **183**

ACTION

RECOMMENDATION

Andrea Turner

BY

DATE **2/6/26**

Digitally signed by Andrea Turner
Date: 2026.02.06 09:35:37 -08'00'

APPROVED AS REQUESTED

APPROVED AS REVISED

CHIEF EXECUTIVE OFFICER

Anthony Baker

BY

DATE **2/6/26**

Digitally signed by Anthony Baker
Date: 2026.02.06 13:28:19 -08'00'