

TREASURER AND TAX COLLECTOR

MISSION

To bill, collect, invest, borrow, safeguard and disburse public funds on behalf of the County, other government agencies and entities, and private individuals as specified by law.

MANDATORY & MAJOR DUTIES

- Bill and collect real & personal property taxes and delinquent accounts.
- Manage and invest the County's cash and support borrowing needs.
- Investigate and administer decedent estates.
- Administer the Business License Program.



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CURRENT BUDGET OVERVIEW

FY 2025-2026
Final Adopted Budget
(\$ Millions)

Total Appropriation \$99.5

(What We Budgeted to Spend in FY 2025-2026)

 Salaries & Employee Benefits (466 positions)	69.3 (70%)
 Services & Supplies	28.3 (28%)
 Other (Cap Assets/Equip, Other Charges)	1.9 (2%)

Sources of Funding \$99.5

(How We Pay For All of This)

 Federal Assistance	--
 State Assistance	--
 Fees/Charges for Services*	43.9 (44%)
 Other Resources**	20.1 (20%)
 Net County Cost <i>remaining balance, covered by locally generated revenues</i>	35.5 (36%)

* Some State and Federally funded services are reflected as “Fees/Charges for Services” through reimbursement mechanisms (e.g., Medi-Cal billing)

** “Other Resources” includes miscellaneous revenues not otherwise classified, including fines, settlements, interest earnings, and interdepartmental billing

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BUDGET BREAKDOWN BY PROGRAM AREA

What These Investments Deliver For Residents

General Program Category	% of Dept Budget
Tax Collection	38%
Treasury Management	18%
Estate Administration	15%
Business License	4%
Operational Support and Administration	25%

Program categories shown here are presentation-level groupings created to consolidate information from the new LA County Enterprise System (LACES) for this briefing. Note that as part of the County’s initial rollout of data-driven budgeting through LACES, categories and outcome measures will continue to evolve based on practical use and data insights as departments operationalize the system in FY 2026–2027.

DEPARTMENT PRIORITIES, METRICS & OUTCOMES

TTC's KEY PROGRAMS

Bill and Collect

Invest

BUDGETARY PRIORITIES AND METRICS

Integrated Property
Tax System (eTax)

\$28.7 billion collected annually
(2.4 million parcels)

Tax-defaulted
Property Auctions

Approximately \$17.5 million
recovered annually.

Collection
Accounts
Receivable System

Average \$14 million collected
annually for Departments.

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BUDGET REQUEST (FY 2026-2027)

Total New Appropriation Request*	\$38.1M
Additional positions requested	10.0
Additional NCC requested	\$36.7M

Key Budget Requests	Amount (\$Millions)	One-Time/ Ongoing?	Positions
Integrated Property Tax System (eTax)	\$33.6	One-time	7.0
Tax-Defaulted Property Auctions	\$1.3	Ongoing	0.0
Collection Accounts Receivable System	\$0.5	One-time	0.0
Cannabis Business Tax	\$0.7	Both	3.0

* Priority budget and unmet needs requests

CHALLENGES & MITIGATION STRATEGIES

- Replacement of the 45-year-old Property Tax System with a modern integrated system.
- Impact of budget curtailments to current level of service.
- Mitigation of inflation and other budget pressures.