

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

DEPT: AUDITOR-CONTROLLER

BOARD AGENDA # B-12

Urgent _____ Routine

AGENDA DATE February 27, 2001

CEO Concurs with Recommendation YES NO _____
(Information Attached)

4/5 Vote Required YES _____ NO _____

SUBJECT:

APPROVAL OF INTRODUCTION AND WAIVER OF THE FIRST READING OF THE ORDINANCE AMENDING PROPERTY TAX ADMINISTRATION COSTS, CHAPTER 4.44.

STAFF
RECOMMEN-
DATIONS:

INTRODUCE AND WAIVE THE FIRST READING OF AN ORDINANCE AMENDING PROPERTY TAX ADMINISTRATION COSTS, CHAPTER 4.44.

FISCAL
IMPACT:

Adoption of this modification to the ordinance will provide a continuing source of funds to help offset the cost of providing mandated property tax services. While we cannot recover our costs from school districts, the amount recovered from the other taxing agencies last year totaled \$781,964.

The cost associated with scheduling a meeting and adopting an ordinance is nominal.

BOARD ACTION

No. 2001-149

On motion of Supervisor Simon, Seconded by Supervisor Caruso

and approved by the following vote,
Ayes: Supervisors: Mayfield, Blom, Simon, Caruso, and Chair Paul

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) Approved as recommended

2) _____ Denied

3) _____ Approved as amended

Motion:

INTRODUCED AND WAIVED THE FIRST READING OF ORDINANCE C.S. 754

ATTEST: REAGAN M. WILSON, Clerk

Christine Ferraro
By: Deputy

File No. ORD-54-H-6
1010-08 L

APPROVAL OF INTRODUCTION AND WAIVER OF THE FIRST READING OF
THE ORDINANCE AMENDING PROPERTY TAX ADMINISTRATION COSTS,
CHAPTER 4.44

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DISCUSSION: On July 28, 1998, the Board of Supervisors first took action to amend the County Ordinance implementing the recovery of Property Tax Administrative costs from taxing agencies. At that time, changes to the Ordinance were made to help streamline the process which had been in place since the 1990/91 fiscal year. Changes in state law which permit recovery of the Property Tax Administrative costs from taxing agencies have occurred and now require updating of the County Ordinance.

Since first being authorized under Senate Bill 2557 in the 1990/91 fiscal year, the County has continued to calculate a fee for property tax-related costs of the assessor, tax collector, and auditor, including applicable administrative overhead costs as permitted by Federal Office of Management and Budget Circular A-87 standards. Except for school districts, which were granted an exception to the fee after the first year of implementation, this fee has been applied to all other taxing agencies. In 1996, Assembly Bill 1055 added the costs of the county assessment appeals board to the property tax administrative costs recoverable by the county. The County has continued contracting with a third party vendor to independently prepare the study by which costs are recovered annually from taxing agencies.

The updating of the ordinance will ensure compliance with current state law. It will also provide for the continued recovery of the County costs for these services by taxing agencies.

POLICY
ISSUES:

The Board of Supervisors' approval is required for amendments to the Stanislaus County Code.

STAFFING
IMPACT:

Staff of the offices of County Counsel, Board of Supervisors and Auditor-Controller have participated in the development of this agenda item. Impact on staff has been minimal.

ORDINANCE NO. C.S. 754

AN ORDINANCE REGARDING "PROPERTY TAX ADMINISTRATIVE COSTS"

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS, STATE OF CALIFORNIA, ORDAINS AS FOLLOWS:

Section 1. Section 4.44.010 is hereby amended to read as follows:

4.44.10 Costs attributable.

- A. Conditioned on remaining in compliance with State law, commencing in the fiscal year 1997-98, and for every fiscal year thereafter, the auditor-controller is directed to calculate and apportion, amongst all local taxing jurisdictions in the county, the property tax related costs of the assessor, tax collector, and auditor, including applicable administrative overhead costs as permitted by Federal Office of Management and Budget Circular A-87 standards. Based on the calculations and apportionment, the auditor-controller shall offset current year property tax allocations with the property tax related costs attributable to jurisdictions for services rendered in the prior fiscal year.
- B. These property tax administration fee cost calculations attributable to jurisdictions for services rendered in the prior fiscal year shall be submitted in the form of a Final Report for review to the Board of Supervisors, and the affected jurisdictions. Thereafter, the Final Report will be placed on the consent calendar for acceptance by the Board of Supervisors. Any jurisdiction wishing to challenge their apportionment must request that the matter be removed from the consent calendar

and that it be placed on the Board of Supervisor's agenda for public hearing. Any decision of the Board is final and subject to the judicial review of administrative proceedings process found in Chapter 2.88 of the Stanislaus County Code.

- C. The auditor-controller is further directed to carry out the duties imposed by Section 95.3 of the Revenue and Taxation Code (formerly Sections 95.2 and 97). No offsets described in this section shall be applied to any school district's, community college district's, or county office of education's property tax allocations. (Ord. CS 676 §§ 1, 1998; Ord. CS 430 §§ 1 (part), 1991).

Upon motion of Supervisor _____, seconded by Supervisor _____, the foregoing ordinance was passed and adopted at a regular meeting of the Board of Supervisors of the County of Stanislaus, State of California, this _____ day of _____, 2001, by the following called vote:

AYES: Supervisors:

NOES: Supervisors:

ABSENT: Supervisors:

Chair of the Board of Supervisors of the
County of Stanislaus, State of California

ATTEST:

REAGAN M. WILSON, Clerk of the
Board of Supervisors of the County
of Stanislaus, State of California

By _____
Assistant Clerk

APPROVED AS TO FORM:

MICHAEL H. KRAUSNICK, County Counsel

By Victoria A. Halliday
Victoria A. Halliday
Deputy County Counsel