

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

DEPT: L. Haugh
AUDITOR-CONTROLLER

BOARD AGENDA # *B-1

Urgent _____ Routine X

AGENDA DATE June 5, 2001

CEO Concurs with Recommendation YES ph NO _____
(Information Attached)

4/5 Vote Required YES _____ NO X

SUBJECT:

APPROVAL OF PROPERTY TAX ADMINISTRATIVE COST RECOVERY PLAN

STAFF
RECOMMEN-
DATIONS:

ADOPT A RESOLUTION DETERMINING THAT THE PROPERTY TAX ADMINISTRATIVE COSTS OF THE COUNTY FOR FISCAL YEAR 1999/2000 ARE \$6,452,180, ESTABLISHING THE PROPORTION OF SAID COSTS ATTRIBUTABLE TO INCORPORATED CITIES AND OTHER JURISDICTIONS AND AUTHORIZING THE COLLECTION OF SAID COSTS PURSUANT TO THE PROVISIONS OF REVENUE AND TAXATION CODE SECTION 95.3 AND STANISLAUS COUNTY ORDINANCE CS-4.44.10.

FISCAL
IMPACT:

The 2000/2001 Final Budget includes general fund revenue estimates for property tax administrative costs. These estimates total over \$660,000, if these revenue sources do not materialize, there will be a corresponding revenue shortfall in the general fund.

BOARD ACTION AS FOLLOWS:

No. 2001-406

On motion of Supervisor Blom, Seconded by Supervisor Simon

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

otion:

**THIS ITEM WAS REMOVED FROM CONSENT AND PLACED ON
NON-CONSENT FOR DISCUSSION AND IT WAS APPROVED
TO BE CONTINUED TO JUNE 12, 2001 AT 9:35 A.M.**

Christina Ferraro

APPROVAL OF PROPERTY TAX ADMINISTRATIVE COST RECOVERY PLAN

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DISCUSSION: With the passage of the State Budget for 1990/1991, funding for Stanislaus programs was cut. To partially make up these cuts and avoid significant reduction in health, criminal justice and social service programs, the Legislature and the Governor granted counties authority under SB2557 to recover the cost of property tax administration and jail booking fees from other jurisdictions.

During the 1991/1992 regular session of the State Legislature, a change was made to Revenue and Taxation Code Section 97 (f) to exempt school districts, community college districts, and county offices of education from property tax administration cost recovery.

During the 1992/1993 session of the State Legislature, various provisions of the Revenue and Taxation Code were changed to allow shifting a portion of the property tax revenue due to local government jurisdictions to the Schools Educational Revenue Augmentation Fund. Revenue and Taxation Code Section 97.5 (d) was then modified to allow the County to recover the property tax administrative costs related to the shifted revenue.

The 1994/1995 session of the State Legislature repealed section 97 dealing with property tax administration cost recovery and replaced it with Revenue and Taxation Code Section 95.2, which continued the provisions of the repealed sections. The new section added the legislative intent that recognized that the County was bearing a disproportionate share of property tax administration and provided for collection from local agencies of the proportionate share of those costs.

Finally, Revenue and Taxation Code Section 95.3 has superceded section 95.2. The new section eliminates the authority of the County to charge the Educational Revenue Augmentation Fund for property tax administration costs. It also allows the Auditor-Controller to include the Assessments Appeals Board expenses in calculating costs. In addition, it provided for offsetting property tax allocations in the amount of the recovery costs as opposed to invoicing, as had been the practice in the past.

DMG-Maximus has been retained to compute the property tax administrative costs for fiscal year 1999/2000 and schedule out the distribution of those costs to the appropriate jurisdictions. The total cost per the DMG-Maximus study is \$6,452,180 (see attachment A).

APPROVAL OF PROPERTY TAX ADMINISTRATIVE COST RECOVERY PLAN
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DISCUSSION,
Continued:

The distribution of those costs to each jurisdiction is also provided in the same attachment. Of this amount \$4,782,816 relates to schools and the costs by law are not recoverable by the County.

PROPERTY TAX ADMINISTRATIVE COSTS SUMMARY

County General Fund	\$ 770,081
Schools (not recoverable)	\$4,782,816
Cities	\$ 408,119
Redevelopment Agencies	\$ 254,282
Special Districts	\$ 236,882
TOTAL	\$6,452,180

RECOVERY AMOUNTS TO BE ALLOCATED TO:

Assessor's Office	\$ 730,882
Auditor-Controller's Office	\$ 36,110
Tax Collector's Office	\$ 132,041
Assessment Appeals Board	\$ 250

POLICY
ISSUES:

The Stanislaus County Code requires the Auditor-Controller to submit a final report of Property Tax Administration costs for the review of the Board of Supervisors and the affected agencies. The final report is to be placed on the consent calendar for acceptance by the Board of Supervisors. Any jurisdiction wishing to challenge the apportionment of costs must request that the item be removed from consent and placed on the Board of Supervisors agenda for Public Hearing.

STAFFING
IMPACT:

Staff of the offices of County Counsel, Auditor-Controller, Treasurer-Tax Collector, and Assessor have been involved in the development and accumulation of data required for these reports.

APPROVAL OF PROPERTY TAX ADMINISTRATIVE COST RECOVERY PLAN
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Staffing levels in the Auditor-Controller's Office are sufficient to offset the Property Tax Administration costs of the affected local agencies.

Stanislaus County

Property Tax Administration Fee

Cost Calculations

Final Report

Fiscal Year ending June 30, 2001

**STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATIVE COST
SUMMARY
FISCAL YEAR 1999/2000**

CHART A

	ASSESSOR	TAX COLLECTOR	AUDITOR- CONTROLLER
SALARIES & BENEFITS	\$3,990,903	\$522,692	\$181,847
SERVICES & SUPPLIES	\$694,334	\$97,740	\$10,076
OTHER CHARGES	\$633,568	\$305,119	\$20,751
GENERAL & A-87 OVERHEAD	\$195,425	\$70,649	\$59,763
DEPARTMENTAL COST :	\$5,514,230	\$996,200	\$272,437
ASSESSMENT APPEALS BOARD		\$1,883	
TOTAL COST :		<u>\$6,784,750</u>	
TAX RELATED REVENUES :			
OTHER REVENUES	(\$20,902)	(\$8,072)	(\$3,550)
COLLECTION COST		(\$90,928)	
CHARGES FOR CURRENT SERVICES	(\$8,500)		(\$7,216)
ASSESSMENT & TAX COLLECTION FEES		(\$48,346)	
SB 813		(\$145,056)	
NET PROPERTY TAX ADMINISTRATIVE COST :		<u>\$6,452,180</u>	

Total revenue offsets :	(\$357,991)
General credits this page	(\$332,570)
Direct assessments from chart B	(\$25,421)

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION ALLOCATION
CHART B
FISCAL YEAR 2000/2001

FUND	AUDITOR'S APPORTIONMENT 2000/2001	ALLOCATION PERCENT	ADMIN COST DISTRIBU- TION	DIRECT ASSESS- MENT FEES	NET ADMIN COST DISTRIBU- TION
GENERAL	24,182,831	11.54122%	\$744,660	\$25,421	\$770,081
CO SUPT OF SCHOOLS	893,177	0.42627%	\$27,504		\$27,504
COUNTY FIRE	609,998	0.29112%	\$18,784		\$18,784
CERES, CITY OF	1,178,041	0.56222%	\$36,275	(\$1,092)	\$35,183
HUGHSON, CITY OF	93,536	0.04464%	\$2,880	(\$116)	\$2,764
MODESTO, CITY OF	7,576,428	3.61584%	\$233,300	(\$1,339)	\$231,961
NEWMAN, CITY OF	301,556	0.14392%	\$9,286	(\$331)	\$8,955
OAKDALE, CITY OF	776,621	0.37064%	\$23,914	(\$1,059)	\$22,855
PATTERSON, CITY OF	432,547	0.20643%	\$13,319	(\$1,008)	\$12,311
RIVERBANK, CITY OF	683,680	0.32628%	\$21,052	(\$305)	\$20,748
TURLOCK, CITY OF	2,275,248	1.08586%	\$70,062	(\$1,069)	\$68,992
WATERFORD, CITY OF	149,145	0.07118%	\$4,593	(\$244)	\$4,349
HILLS FERRY CEMETERY	67,915	0.03241%	\$2,091		\$2,091
KNIGHTS FERRY CEMETERY	2,163	0.00103%	\$67		\$67
PATTERSON CEMETERY	50,830	0.02426%	\$1,565		\$1,565
COUNTY CRA PROJ # 1 702001	314,955	0.15031%	\$9,698		\$9,698
COUNTY CRA PROJ # 1 702002	95,930	0.04578%	\$2,954		\$2,954
COUNTY CRA PROJ # 1 702004	68,434	0.03266%	\$2,107		\$2,107
COUNTY CRA PROJ # 1 702005	12,967	0.00619%	\$399		\$399
COUNTY CRA PROJ # 1 702006	124,805	0.05956%	\$3,843		\$3,843
COUNTY CRA PROJ # 1 702007	26,223	0.01252%	\$807		\$807
COUNTY CRA PROJ # 1 702008	169,405	0.08085%	\$5,216		\$5,216
COUNTY CRA PROJ # 1 702009	591,795	0.28243%	\$18,223		\$18,223
COUNTY CRA PROJ # 1 702010	35,981	0.01717%	\$1,108		\$1,108
COUNTY CRA PROJ # 1 702011	37,804	0.01804%	\$1,164		\$1,164
COUNTY CRA PROJ # 1 702013	5,348	0.00255%	\$165		\$165
COUNTY CRA PROJ # 1 702014	162,613	0.07761%	\$5,007		\$5,007
COUNTY CRA PROJ # 1 702015	8,383	0.00400%	\$258		\$258
COUNTY CRA PROJ # 1 702016	11,862	0.00566%	\$365		\$365
COUNTY CRA PROJ # 1 702017	3,727	0.00178%	\$115		\$115
CERES RDA	1,078,267	0.51460%	\$33,203		\$33,203
MODESTO R.D.A.	220,260	0.10512%	\$6,782		\$6,782
MODESTO CRA - AMENDED	1,656,860	0.79073%	\$51,020		\$51,020
OAKDALE R.D.A.	1,577,734	0.75297%	\$48,583		\$48,583
NEWMAN RDA	495,167	0.23632%	\$15,248		\$15,248
TURLOCK RDA	273,824	0.13068%	\$8,432		\$8,432
TURLOCK CRA - AMENDED	971,580	0.46368%	\$29,918		\$29,918
PATTERSON REDEV AGEN	34,357	0.01640%	\$1,058		\$1,058
STAN/CERES RDA	226,846	0.10826%	\$6,985		\$6,985
WATERFORD RDA	52,692	0.02515%	\$1,623		\$1,623
DENAIR COMM SERVICES	36,069	0.01721%	\$1,111		\$1,111
GRAYSON COMM SERVICES	3,914	0.00187%	\$121	(\$288)	(\$167)
CITY OF MODESTO-HVCS	16,290	0.00777%	\$502		\$502

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION ALLOCATION
CHART B
FISCAL YEAR 2000/2001

FUND	AUDITOR'S APPORTIONMENT 2000/2001	ALLOCATION PERCENT	ADMIN COST DISTRI- -BUTION	DIRECT ASSESS- -MENT FEES	NET ADMIN COST DISTRI- -BUTION
KEYES C.S. - SEWER	10,719	0.00512%	\$330		\$330
KNIGHTS FERRY CSD	3,678	0.00176%	\$113		\$113
WATERFORD CSD	27,080	0.01292%	\$834		\$834
WESTLEY CSD	1,506	0.00072%	\$46		\$46
COUNTY SERVICE AREA	923	0.00044%	\$28	(\$1)	\$27
BURBANK-PARADISE FIRE	67,246	0.03209%	\$2,071	(\$996)	\$1,075
STAN CONSOL FIRE PRO	1,502,347	0.71699%	\$46,262	(\$3,548)	\$42,714
CERES FIRE	20,343	0.00971%	\$626	(\$232)	\$394
DENAIR FIRE	63,265	0.03019%	\$1,948		\$1,948
EMPIRE FIRE	-	0.00000%	\$0		\$0
HUGHSON FIRE	124,708	0.05952%	\$3,840	(\$530)	\$3,310
INDUSTRIAL FIRE	146,896	0.07011%	\$4,523	(\$1,734)	\$2,790
KEYES FIRE	72,269	0.03449%	\$2,225	(\$432)	\$1,794
McHENRY-DRY CREEK FIRE	59	0.00003%	\$2		\$2
MOUNTAIN VIEW FIRE	50,733	0.02421%	\$1,562	(\$277)	\$1,285
OAKDALE FIRE	219,418	0.10472%	\$6,757	(\$687)	\$6,069
RIVERBANK FIRE	2	0.00000%	\$0		\$0
SALIDA FIRE	369,689	0.17643%	\$11,384	(\$1,269)	\$10,115
TURLOCK FIRE	84,174	0.04017%	\$2,592	(\$442)	\$2,150
VALLEY HOME FIRE	38,613	0.01843%	\$1,189		\$1,189
WATERFORD-HICKMAN FIRE	-	0.00000%	\$0		\$0
WESTPORT FIRE	50,155	0.02394%	\$1,544	(\$285)	\$1,259
WEST STANISLAUS FIRE	186,264	0.08889%	\$5,736	(\$700)	\$5,035
WOODLAND AVE FIRE	117,309	0.05599%	\$3,612		\$3,612
PATTERSON HOSP-GEN	361,950	0.17274%	\$11,146	(\$1,245)	\$9,900
WEST SIDE COMM HOSP	45,844	0.02188%	\$1,412	(\$855)	\$557
AIRPORT N LIGHTING	7,052	0.00337%	\$217	(\$106)	\$111
COUNTRY CLUB ESTATES	883	0.00042%	\$27	(\$34)	(\$7)
CROWS LAND LIGHTING	1,470	0.00070%	\$45	(\$32)	\$13
DENAIR LIGHTING	2,967	0.00142%	\$91	(\$156)	(\$64)
EMPIRE LIGHTING	8,478	0.00405%	\$261	(\$194)	\$67
FAIRVIEW TRACT LIGHTING	3,311	0.00158%	\$102	(\$50)	\$52
MANCINI PARK LIGHTING	202	0.00010%	\$6	(\$16)	(\$10)
MONTEREY PARK LIGHTING	689	0.00033%	\$21	(\$12)	\$9
OLYMPIC TRACT LIGHTING	3,925	0.00187%	\$121	(\$66)	\$55
RICHLAND TRACT LIGHTING	2,119	0.00101%	\$65	(\$31)	\$34
SALIDA LIGHTING	7,733	0.00369%	\$238	(\$774)	(\$535)
SHERWOOD FOREST	-	0.00000%	\$0		\$0
SUNSET OAKS LIGHTING	4,046	0.00193%	\$125	(\$60)	\$65
SYLVAN VILLAGE # 2	1,404	0.00067%	\$43	(\$13)	\$30
TEMPO PARK LIGHTING	2,131	0.00102%	\$66	(\$50)	\$16
WATERFORD LIGHTING	14,302	0.00683%	\$440	(\$471)	(\$30)
EASTSIDE MOSQUITO ABATEMENT	1,088,591	0.51953%	\$33,521	(\$159)	\$33,362

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION ALLOCATION
CHART B
FISCAL YEAR 2000/2001

FUND	AUDITOR'S APPORTIONMENT 2000/2001	ALLOCATION PERCENT	ADMIN COST DISTRI- -BUTION	DIRECT ASSESS- -MENT FEES	NET ADMIN COST DISTRI- -BUTION
TURLOCK MOSQUITO ABATEMENT	757,472	0.36150%	\$23,325		\$23,325
CENTRAL IRRIGATION	39,270	0.01874%	\$1,209		\$1,209
OAKDALE IRRIGATION	904,226	0.43154%	\$27,844		\$27,844
TURLOCK IRRIGATION	731,474	0.34909%	\$22,524		\$22,524
W.S. IRRIGATION	213,692	0.10198%	\$6,580		\$6,580
STORM DRAIN # 1	492	0.00023%	\$15		\$15
STORM DRAIN # 6	1,796	0.00086%	\$55		\$55
STORM DRAIN # 8	5,780	0.00276%	\$178		\$178
STORM DRAIN # 10	229	0.00011%	\$7		\$7
SHERWOOD FOREST DRAIN	1,137	0.00054%	\$35		\$35
EAST STANISLAUS RESO	1,453	0.00069%	\$45		\$45
RECL DIST # 2063	25,515	0.01218%	\$786	(\$293)	\$493
RECL DIST # 2091	2,966	0.00142%	\$91		\$91
WEST STANISLAUS RESO	10,601	0.00506%	\$326		\$326
PATTERSON SOIL	955	0.00046%	\$29		\$29
EMPIRE SANITARY	19,481	0.00930%	\$600		\$600
SALIDA SANITARY	24,926	0.01190%	\$768	(\$913)	(\$145)
CHATOM ELEM-GEN	1,058,119	0.50499%	\$32,583		\$32,583
EMPIRE ELEM	4,047,593	1.93171%	\$124,637	(\$1,579)	\$123,058
GRATTON ELEM	-	0.00000%	\$0		\$0
HART RANSOM ELEM	612,312	0.29222%	\$18,855		\$18,855
HICKMAN ELEM	-	0.00000%	\$0		\$0
HUGHSON ELEM	-	0.00000%	\$0		\$0
KEYES ELEM	481,835	0.22996%	\$14,837		\$14,837
KNIGHTS FERRY ELEM	-	0.00000%	\$0		\$0
LA GRANGE ELEM	-	0.00000%	\$0		\$0
MODESTO ELEM	11,713,206	5.59011%	\$360,684		\$360,684
OAKDALE ELEM	-	0.00000%	\$0		\$0
PARADISE ELEM	182,356	0.08703%	\$5,615		\$5,615
RIVERBANK ELEM	-	0.00000%	\$0		\$0
ROBERTS FERRY ELEM	-	0.00000%	\$0		\$0
SALIDA ELEM	2,388,696	1.14000%	\$73,555		\$73,555
SHILOH ELEM	153,560	0.07329%	\$4,729		\$4,729
STANISLAUS ELEM	3,956,673	1.88832%	\$121,838		\$121,838
SYLVAN ELEM	6,103,858	2.91306%	\$187,956		\$187,956
TURLOCK ELEM	5,407,226	2.58059%	\$166,504		\$166,504
VALLEY HOME ELEM	-	0.00000%	\$0		\$0
WATERFORD ELEM	-	0.00000%	\$0		\$0
HUGHSON HIGH	-	0.00000%	\$0		\$0
MODESTO HIGH	22,253,774	10.62058%	\$685,259		\$685,259
OAKDALE HIGH	-	0.00000%	\$0		\$0
TURLOCK HIGH	6,516,060	3.10978%	\$200,649	(\$330)	\$200,319
CERES UNIFIED	7,394,635	3.52908%	\$227,702		\$227,702

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION ALLOCATION
CHART B
FISCAL YEAR 2000/2001

FUND	AUDITOR'S APPORTIONMENT 2000/2001	ALLOCATION PERCENT	ADMIN COST DISTRI- -BUTION	DIRECT ASSESS- -MENT FEES	NET ADMIN COST DISTRI- -BUTION
DENAIR UNIFIED	1,654,476	0.78960%	\$50,946		\$50,946
HUGHSON UNIFIED	1,848,300	0.88210%	\$56,915		\$56,915
HUGHSON (GRATTON) UNIFIED	75,403	0.03599%	\$2,322		\$2,322
HUGHSON (HICKMAN) UNIFIED	174,026	0.08305%	\$5,359		\$5,359
HUGHSON (LA GRANGE) UNIFIED	31,593	0.01508%	\$973		\$973
HUGHSON (ROBERTS FERRY)	101,054	0.04823%	\$3,112		\$3,112
NEW-CROWS UNIF	2,350,932	1.12198%	\$72,392		\$72,392
OAKDALE UNIFIED	6,510,467	3.10711%	\$200,476		\$200,476
OAKDALE (KNIGHTS FERRY)	109,281	0.05215%	\$3,365		\$3,365
OAKDALE (VALLEY HOME)	233,555	0.11146%	\$7,192		\$7,192
PATTERSON UNIFIED	3,186,752	1.52087%	\$98,129		\$98,129
RIVERBANK UNIFIED	2,243,144	1.07054%	\$69,073		\$69,073
WATERFORD UNIFIED	1,324,829	0.63227%	\$40,795		\$40,795
YCCD - GEN	15,980,028	7.62644%	\$492,072		\$492,072
COUNTY SCHOOL SERVICE	6,993,770	3.33777%	\$215,359		\$215,359
SCHOOLS EQUALIZATION	3,576,002	1.70664%	\$110,116		\$110,116
SCHOOLS TUITION	2,036,368	0.97185%	\$62,706		\$62,706
SPECIAL DISTRICT AUGMENTATION	-	0.00000%	\$0		\$0
EDUC REV AUGMENTATION	33,790,853	16.12663%	\$1,040,519		\$1,040,519
TOTAL	209,534,497	100.00000%	\$6,452,180	(\$0)	\$6,452,180

**STANISLAUS COUNTY
ASSESSOR
BREAKDOWN OF EXPENSES BY COST CENTER
FISCAL YEAR 1999/2000**

CHART C

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
PERMANENT SALARIES	\$3,451,705		\$3,451,705	\$0
BENEFITS	\$539,198		\$539,198	\$0
TOTAL SALARIES & BENEFITS	\$3,990,903		\$3,525,125	\$0
MAINTENANCE EQUIPMENT	\$1,714		\$1,714	\$0
CLINIC SUPPLIES	\$0		\$0	\$0
FINGERPRINTING	\$301		\$301	\$0
SPECIAL DEPARTMENTAL	\$0		\$0	\$0
OFFICE SUPPLIES	\$30,276		\$30,276	\$0
CONTRACTS	\$252,586		\$252,586	\$0
POSTAGE	\$1,953		\$1,953	\$0
EXP. EQUIPMENT - TO \$5,000	\$616		\$616	\$0
RENTS & LEASES	\$7,831		\$7,831	\$0
PUBLICATIONS AND LEGAL NOTICES	\$1,744		\$1,744	\$0
CREDIT CARD PURCHASES	\$17,618		\$17,618	\$0
PRE-PLACEMENT DRUG TEST	\$160		\$160	\$0
EDUCATION AND TRAINING	\$9,642		\$9,642	\$0
TRAVEL EXPENSES	\$50,323		\$50,323	\$0
TOTAL SERVICES & SUPPLIES	\$374,764		\$374,764	\$0
TELEPHONE	\$76,401		\$76,401	\$0
INSURANCE	\$12,359		\$12,359	\$0
PRINT/COPY/MAIL/MESSENGER	\$16,493		\$16,493	\$0
AERIAL PHOTOS	\$0		\$0	\$0
SOFTWARE	\$0		\$0	\$0
DATA PROCESSING	\$507,275		\$507,275	\$0
CO GARAGE	\$8,604		\$8,604	\$0
MEDICAL EXAMS	\$80		\$80	\$0
OTHER	\$933		\$933	\$0
STORES-OFFICE SUPPLIES	\$11,423		\$11,423	\$0
TOTAL OTHER CHARGES	\$633,568		\$633,568	\$0
TOTAL FIXED ASSETS	\$19,068		\$0	\$19,068
TRANSFERS	\$291,306		\$291,306	\$0
UTILITIES	\$28,264		\$28,264	\$0
A-87 OVERHEAD(ACTUAL 97/98)	\$195,425		\$195,425	\$0
RE-ALLOCATE SUPPORT COST				
TOTAL ASSESSOR	\$5,533,298		\$5,514,230	\$19,068

**STANISLAUS COUNTY
TAX COLLECTOR
BREAKDOWN OF EXPENSES BY COST CENTER
FISCAL YEAR 1999/2000**

CHART D

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
PERMANENT SALARIES	\$406,287		\$406,287	\$0
BENEFITS	\$116,405		\$116,405	\$0
TOTAL SALARIES & BENEFITS	\$522,692		\$522,692	\$0
MAINTENANCE EQUIPMENT	\$786		\$786	\$0
MEMBERSHIP	\$100		\$100	\$0
SAFETY INCENTIVE PROGRAM	\$124		\$124	\$0
OFFICE SUPPLIES	\$10,856		\$10,856	\$0
PUBLICATIONS/LEGAL NOTICES	\$19,045		\$19,045	\$0
POSTAGE	\$752		\$752	\$0
LEGAL SERVICES	\$10,505		\$10,505	\$0
FINGERPRINTING	\$0		\$0	\$0
TITLE SEARCH	\$3,555		\$3,555	\$0
ENVIRONMENTAL CONSULTING	\$50		\$50	\$0
CONTRACTS	\$35,256		\$35,256	\$0
RENTS & LEASES	\$2,343		\$2,343	\$0
SPECIAL DEPARTMENTAL	\$100		\$100	\$0
EDUCATION & TRAINING	\$910		\$910	\$0
PURCHASING AGENT REVOLVING	\$0		\$0	\$0
TRAVEL EXPENSES	\$2,847		\$2,847	\$0
TOTAL SERVICES & SUPPLIES	\$87,229	\$0	\$87,229	\$0
TELEPHONE	\$6,999		\$6,999	\$0
INSURANCE	\$5,421		\$5,421	\$0
PRINT/COPY/MAIL/MESSENGER	\$85,460		\$85,460	\$0
DATA PROCESSING	\$202,340		\$202,340	\$0
COLLECTIONS	\$0		\$0	\$0
ADMIN SERVICES	\$0		\$0	\$0
PICKUP & DELIVERY	\$123		\$123	\$0
STORES-OFFICE SUPPLIES	\$4,776		\$4,776	\$0
TOTAL OTHER CHARGES	\$305,119	\$0	\$305,119	\$0
TOTAL FIXED ASSETS	\$0	\$0	\$0	\$0
TRANSFERS	\$27,085	\$0	\$0	\$27,085
UTILITIES	\$10,511		\$10,511	\$0
A-87 OVERHEAD(ACTUAL 97/98)	\$70,649	\$0	\$70,649	\$0
RE-ALLOCATE SUPPORT COST		\$0	\$0	\$0
TOTAL TAX COLLECTOR	\$1,023,285	\$0	\$996,200	\$27,085

STANISLAUS COUNTY
AUDITOR-CONTROLLER
BREAKDOWN OF EXPENSES BY COST CENTER
FISCAL YEAR 1999/2000

CHART E

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
PERMANENT SALARIES	\$1,792,952	\$339,775	\$145,705	\$1,307,472
BENEFITS	\$444,745	\$84,282	\$36,142	\$324,321
TOTAL SALARIES & BENEFITS	\$2,237,697	\$424,057	\$181,847	\$1,631,793
MAINTENANCE EQUIPMENT	\$2,054	\$176	\$75	\$1,803
MEMBERSHIP	\$1,870	\$160	\$69	\$1,642
TQM EMPLOYEE RECOGNITION	\$95	\$8	\$3	\$83
MISCELLANEOUS EXPENSE	\$1,715	\$147	\$63	\$1,505
USE TAX	\$0	\$0	\$0	\$0
OVER/SHORT FUND	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$18,834	\$1,610	\$690	\$16,533
OFFICE EQUIPMENT - NON ASSET	\$1,925	\$165	\$71	\$1,690
WARRANT COST	\$4,142	\$354	\$152	\$3,636
POSTAGE	\$431	\$37	\$16	\$378
OFFICE EQUIPMENT UNDER \$1000	\$21,509	\$1,839	\$789	\$18,881
PROFESSIONAL SERVICES	\$825	\$71	\$30	\$724
MICROFILMING	\$287	\$25	\$11	\$252
FINGERPRINTING	\$64	\$5	\$2	\$56
CONTRACTS	\$146,844	\$12,555	\$5,383	\$128,905
PUBLICATIONS AND LEGAL NOTICES	\$4,232	\$362	\$155	\$3,715
RENTS & LEASES	\$4,038	\$345	\$148	\$3,545
SPECIAL AUDITS	\$0	\$0	\$0	\$0
EDUCATION & TRAINING	\$34,364	\$2,938	\$1,260	\$30,166
CREDIT CARD PURCHASES	(\$2,710)	(\$232)	(\$99)	(\$2,379)
PRE-PLACEMENT DRUG TEST	\$40	\$3	\$1	\$35
TRAVEL EXPENSES	\$34,289	\$2,932	\$1,257	\$30,100
TOTAL SERVICES & SUPPLIES	\$274,848	\$23,500	\$10,076	\$241,272
GOVT COPY, DRUGS & ENG.	\$0	\$0	\$0	\$0
TELEPHONE	\$33,023	\$0	\$0	\$33,023
INSURANCE	\$11,472	\$0	\$0	\$11,472
PRINT/COPY/MAIL/MESSENGER	\$27,363	\$17,345	\$7,437	\$2,581
DATA PROCESSING	\$183,510	\$32,030	\$13,314	\$138,166
CO GARAGE	\$552	\$0	\$0	\$552
ADMIN SERVICES	\$0	\$0	\$0	\$0
PICKUP & DELIVERY	\$231	\$0	\$0	\$231
STORES-OFFICE SUPPLIES	\$7,027	\$0	\$0	\$7,027
TOTAL OTHER CHARGES	\$263,178	\$49,375	\$20,751	\$193,052
TOTAL FIXED ASSETS	\$14,125	\$0	\$0	\$14,125
TRANSFERS	\$118,127	\$2,966	\$0	\$115,161
UTILITIES	\$0	\$0	\$0	\$0
A-87 OVERHEAD(ACTUAL 97/98)	\$96,146	\$18,220	\$7,813	\$70,112
RE-ALLOCATE SUPPORT COST		(\$518,118)	\$51,950	\$466,168
TOTAL AUDITOR-CONTROLLER	\$3,004,121	\$0	\$272,437	\$2,731,684

**STANISLAUS COUNTY
ASSESSMENT APPEALS BOARD
BREAKDOWN OF EXPENSES
FISCAL YEAR 1999/2000**

CHART F

BOARD	Appeals Board Hours	Hourly Rate	a Salary Cost	b Total Salary	Percent (a/b)	Other Dept'l Cost	A-87 Cost	Total Appeals Board
Assistant Clerk	4.00	15.458333	\$61.83					
Clerk to the Board	0.00	21.582778	\$0.00					
Board Member(3) *	40.00		\$975.00					
Total cost			\$1,036.83	\$628,090.00		\$464,127.00	\$48,498.00	
Ratio					0.17%			
Appeals Board Cost			\$1,037			\$766	\$80	\$1,883

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**William D. Ross
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File No: 371/3; 138/3; 389/3; 307/5

June 4, 2001

VIA TELECOPIER & U.S. MAIL

Fax: (209) 544-6226

**The Honorable Pat Paul, Chairman
and Members of the Board of Supervisors
Stanislaus County
1100 "H" Street
Box 3404
Modesto, California 95353**

Re: Consent Item No. B.1., June 5, 2001 Meeting of the County Board of Supervisors; Acceptance and Approval of Property Tax Administration Cost Study for FY 1999/2000

Dear Chairman Paul and Members of the Board of Supervisors:

This office represents the Oakdale Rural Fire Protection District, the Salida Fire Protection District, the Stanislaus Consolidated Fire Protection District and the West Stanislaus Fire Protection District. This communication responds to a May 25, 2001 communication of Mr. Ray Rasmussen of the County Auditor-Controller's office with respect to an action proposed by that office for your Board concerning the determination of a Property Tax Administration Fee and its allocation among the above-referenced fire protection districts and others for fiscal year 1999/2000.

The issue of whether the provisions of Revenue and Taxation Code section 95.3 versus Government Code section 29142(a) and Health and Safety Code section 13899 are applicable to the determination of this cost for fire protection districts has been the subject of several communications to both the Auditor-Controller's office and the County Counsel's office and is currently the subject of litigation for two of the referenced fire districts entitled, *West Stanislaus Fire Protection District v. Stanislaus County et al.*, Stanislaus County Superior Court Case No. 288129 and *Stanislaus Consolidated Fire Protection District v. Stanislaus County, et al.*, Stanislaus County Superior Court Case No. 288128.

The Honorable Pat Paul, Chairman
and Members of the Board of Supervisors
Stanislaus County
June 4, 2001
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The Stanislaus Consolidated Fire Protection District and the West Stanislaus Fire Protection District disagree with each and every contention advanced in the May 25, 2001 communication of Mr. Rasmussen as is more fully set forth in the petitions of each of the litigation matters referenced above.

With respect to those districts we would note that the matter has been assigned to another branch of government for resolution, the judicial branch.


Should your Board decide to accept the argument of the districts concerning the method of calculation, then those two districts respectfully request that the procedures embodied in Code of Civil Procedures section 664.6 be followed.

With respect to Oakdale Rural and the Salida Fire Protection Districts, both of those districts maintain that the calculation should not be made under the provisions of Revenue and Taxation Code section 95.3, but consistent with the provisions of Government Code section 29142(b), that is, limited to one quarter of one percent of the applicable revenues of the respective districts.

All of the districts disagree that the matter is to be adjudicated under the provisions of Stanislaus County Code section 4.44.10(b), as the provision conflicts with the provisions of Government Code section 29142(b) and there is no statutory authorization for a county, general law or charter, to qualify a mandatory and ministerial right to a calculation consistent with applicable law, Government Code section 29142(b).

In summary, the districts referenced in this communication submit that the Property Tax Administration Fee is presently incorrectly calculated and imposed by the County Auditor-Controller and should be corrected to be consistent with the provisions of Government Code section 29142(b).

Very truly yours,



William D. Ross

WDR:smv

cc: Ray Rasmussen, Property Tax and Assessments Officer
of the Auditor-Controller, Larry D. Haugh

**The Honorable Pat Paul, Chairman
and Members of the Board of Supervisors
Stanislaus County
June 4, 2001
Page 3**

**William L. Houk, District Chief
Oakdale Rural Fire Protection District**

**John A. Brubaker, District Chief
Salida Fire Protection District**

**Lyn Rambo, Interim District Chief
Stanislaus Consolidated Fire Protection District**

**Richard Gaiser, District Chief
West Stanislaus Fire Protection District**

**E. Vernon Seeley, Esq.
Assistant County Counsel (via telecopier)**