

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS

ACTION AGENDA SUMMARY

DEPT: ASSESSOR

BOARD AGENDA # 9:05 A.M. (b)

Urgent ☐

Routine ☐

AGENDA DATE April 26, 2011

CEO Concurs with Recommendation YES ☐ NO ☐

4/5 Vote Required YES ☐ NO ☒

(Information Attached)

SUBJECT:

Approval to Introduce and Waive the First Reading of an Ordinance to Establish a New Fee for Processing Delayed Claims for an Exclusion from Reassessment for Transfers Between Parents-Children and Grandparents-Grandchildren for the Assessor's Office

STAFF RECOMMENDATIONS:

Approve the introduction and waive the first reading of an ordinance to establish a new fee for processing delayed claims for an exclusion from reassessment for transfers between parents-children and grandparents-grandchildren for the Assessor's Office.

FISCAL IMPACT:

Approval of this ordinance would allow the Assessor to recover costs associated with unnecessary reassessments of properties caused by the failure of the transferee to timely file the necessary exclusion claim forms. On average, approximately 30 claims are filed untimely each year. This ordinance will result in a revenue increase of approximately \$5,250 per year to cover the cost of processing the claims after a reappraisal has been done. This anticipated revenue increase will be effective July 1st of Budget Year 2011-2012.

BOARD ACTION AS FOLLOWS:

No. 2011-259

On motion of Supervisor Chiesa, Seconded by Supervisor O'Brien

and approved by the following vote,

Ayes: Supervisors: O'Brien, Chiesa, Withrow, DeMartini, and Chairman Monteith

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) ☒ Approved as recommended

2) ☐ Denied

3) ☐ Approved as amended

4) ☐ Other:

MOTION: INTRODUCED AND WAIVED THE FIRST READING OF ORDINANCE C.S. 1098

ATTEST:

CHRISTINE FERRARO TALLMAN, Clerk

File No. ORD-55-N-8

Approval to Introduce and Waive the First Reading of an Ordinance to Establish a New Fee for Processing Delayed Claims for an Exclusion from Reassessment for Transfers Between Parents-Children and Grandparents-Grandchildren for the Assessor's Office

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DISCUSSION:

The following fee schedule (Attachment A) is proposed by the Stanislaus County Assessor's Office. There are no changes to the existing fees but request the approval of a new fee.

Revenue and Taxation Code Section 63.1 allows transfers of property between parents and children, as well as grandparents and grandchildren to be excluded from reassessment. The eligibility requirements include the filing of a claim within three years from the date the property transferred. During this lengthy filing period, the Assessor is obligated to timely reassess the property for the annual assessment roll. Due to this incongruity in the law, the claims are frequently submitted to the Assessor after the property is reassessed and a tax bill has been issued reflecting the new assessed value. When this occurs the new assessment must be reversed causing a duplication of work.

To minimize the adverse impact on county assessors, new legislation was passed and became effective on January 1, 2009. Senate Bill 1233 amended the Revenue and Taxation Code by adding Section 63.1(j). The amendment authorizes the County Board of Supervisors to require the property owner to pay a one-time processing fee if the property owner delayed responding to two notifications from the Assessor. The fee is intended to be an incentive to file the claims when requested by the assessor. In the case of delayed filing, the fee recovers the costs incurred when the assessments must be reversed. The maximum allowed by law is \$175 per claim.

Recapturing Costs

The Assessor is proposing a processing fee of \$175 since the actual costs calculated slightly higher at \$189. This includes direct and indirect costs, such as personnel, supplies, fleet usage, and computer costs. It is anticipated that Stanislaus County will increase revenues by approximately \$5,250 in the 2011-2012 Budget Year.

Comparison Counties

In researching this new fee the Assessor surveyed other county Assessor's offices. Attached is a chart showing the counties that have implemented the fee pursuant to Revenue and Taxation Code section 63.1(j). (Attachment B) Results show not all counties have implemented this fee at this time. Some counties have indicated they are in the process of pursuing this fee with their Board. The counties that have implemented the fee are using \$175 per claim.

POLICY ISSUE:

The Board of Supervisors should determine if the approval of the new fee supports the Board's priority of Efficient Delivery of Public Services.

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STAFFING IMPACT:

There is no staffing impact associated with this request.

CONTACT:

David Cogdill, Sr., Assessor (209) 525-6414

Assessor's Office - Fee Schedule Effective 7/1/2011

Fee Type	Current Fee	Proposed Fee	
Copy of Appraisal Record - First Page	\$ 3.00	\$ 3.00	
Additional Pages	\$ 1.50	\$ 1.50	per page
Copy to Owner	No Fee	No Fee	
Parcel Maps			
8.5" x 11"	\$ 3.00	\$ 3.00	
11" x 17"	\$ 5.00	\$ 5.00	
Over Internet	No Fee	No Fee	
Copy to Owner	No Fee	No Fee	
Public Access to Property Tax Information Via Internet (Limited search capabilities)	No Fee	No Fee	
Agency Access to Property Tax Information Via Internet	\$ 300.00	\$ 300.00	annual charge per site
Segregation	\$ 60.00	\$ 60.00	
"Same Day" Segregation (Request Requires Overtime Work)	\$ 90.00	\$ 90.00	
Abstract	\$ 44.00	\$ 44.00	per hour
Williamson Act Cancellation Valuation	\$ 50.00	\$ 50.00	per hour
Computer Screen Prints	\$ 1.25	\$ 1.25	first copy
Additional copy of the same screen	\$ 0.25	\$ 0.25	per additional copy
Copy to Owner	No Fee	No Fee	
Subdivision Map	\$ 60.00	\$ 60.00	
"Same Day" Subdivision Map (Request Requires Overtime Work)	\$ 90.00	\$ 90.00	
Request to Split or Combine Parcels (Does not include research time for split if required)			
Initial Request - 2 APN'S	\$ 115.00	\$ 115.00	
Each Additional Parcel	\$ 25.00	\$ 25.00	
Additional Research Time	\$ 37.94	\$ 37.94	per hour
Standard Computer Reports - Electronic File (Includes owner name, parcel number, situs address, mailing address and use code),	\$ 55.00	\$ 55.00	
Custom Computer Reports (Includes 2 hours of programming and 2,000 partial characteristics, as found in standard reports)	\$ 200.00	\$ 200.00	
Additional Programming	\$ 57.00	\$ 57.00	per hour
Additional Partial Characteristics (In excess of the first 2,000)	\$ 0.03	\$ 0.03	per parcel
Request by Mail			
Ownership or Parcel Number	\$ 5.00	\$ 5.00	per person or parcel
Additional Ownership or Parcel Number in Same Request	\$ 2.00	\$ 2.00	per person or parcel
Research Fees			
Property Ownership	\$ 31.00	\$ 31.00	per hour
Property Description	\$ 37.94	\$ 37.94	per hour
Processing Fee for Late Filed Exclusion Claims (R&T 63.1)		\$175.00	each claim

Multiple County Survey

County	Implemented Fee	Fee Amount
Monterey	Yes	\$175
Fresno*	No	
Marin	No	
Placer	Yes	\$175
San Luis Obispo	Yes	\$175
Merced*	No	
Napa	No	
San Benito	No	
Solano	No	
Kern*	No	
Kings*	Yes	\$175
Madera*	No	
Sacramento	Yes	\$175
Tulare*	No	
Del Norte	No	
San Joaquin*	Yes	\$175
Ventura	No	

*Stanislaus County Survey Counties

Attachment B

ORDINANCE NO. C.S. _____

**AN ORDINANCE RELATED TO ASSESSOR'S
DEPARTMENT FEES**

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

Section 1. Chapter 4.55 of Title 4 of the Stanislaus County Code is amended to read as follows:

4.55 Assessor's Department Fees

4.55.010 Assessor's Department Fees

Copy of Appraisal Record - First Page	3.00
Additional Pages	1.50
Parcel Maps	
8.5" x 11"	3.00
11" x 17"	5.00
Agency Access to Property Tax Information Via Internet Annual Charge per Site	300.00
Segregation	60.00
Segregation (same day)	90.00
Abstract (per hour)	44.00
Williamson Act Cancellation Valuation	50.00
Computer Screen Prints - First Copy	1.25
Additional copy of the same screen	.25
Subdivision Map	60.00
"Same Day" Subdivision Map	90.00
Request to Split or Combine Parcels (Does not include research time for split if required)	
Initial Request - 2 APN'S	115.00
Each Additional Parcel	25.00
Additional Research Time	37.94

Standard Computer Reports - Electronic File (Includes owner name, parcel number, situs address, mailing address and use code), (Includes owner name, parcel number, situs address, mailing address and use code.)	55.00
Custom Computer Reports (Includes 2 hours of programming and 2,000 partial characteristics, as found in standard reports) (Includes 2 hours of programming and 2,000 partial characteristics, as found in std. Reports.)	200.00
Additional Programming	57.00
Additional Partial Characteristics (In excess of the first 2,000)	.03
Request by Mail Ownership or Parcel Number (per person or parcel) Additional Ownership or Parcel Number in Same Request (per person or parcel)	5.00 2.00
Research Fees Property Ownership Property Description	31.00 37.94
Processing Fee for Late Filed Exclusion Claims (R&T 63.1)	175.00

Section 2. This ordinance shall take effect thirty (30) days from and after the date of its passage and before the expiration of fifteen (15) days after its passage, it shall be published once, with the names of the members voting for and against the same, in the Modesto Bee, a newspaper published in the County of Stanislaus, State of California.

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 _____, 2011 by the following called vote:

AYES: Supervisors:

NOES: Supervisors:

ABSTENT: Supervisors:

Dick Monteith, Chairman of the Board of
Supervisors of the County of Stanislaus,
State of California

ATTEST:

CHRISTINE FERRARO TALLMAN,
Clerk of the Board of Supervisors of the
County of Stanislaus, State of California

By: _____
Deputy Clerk

APPROVED AS TO FORM:

JOHN P. DOERING
County Counsel

By: Deirdre McGrath
Deirdre McGrath
Deputy County Counsel

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN that on May 10, 2011, at 9:00 a.m., or as soon thereafter as the matter may be heard, the Stanislaus County Board of Supervisors will meet in the Basement Chambers, 1010 10th St., Modesto, CA, to consider the adoption and the waiving of the second reading of the following ordinances:

- A. Ordinance C.S. 1098 establishes a new fee for processing delayed claims for an exclusion from reassessment for transfers between parents-children and grandparents-grandchildren in the Stanislaus County Assessor's Office (for further information, contact Mercy Maya at (209) 525-6461, between the hours of 8:30a.m. and 4:30 p.m., or visit the offices at 1010 10th Street, Suite 2400, Modesto, CA).
- B. Ordinance C.S. 1101 establishes a new fee and amends existing fees for the Department of Public Works - Engineering Division (for further information, contact Diane Haugh at (209) 525-4100, between the hours of 8:00a.m. and 5:00 p.m., or visit the offices at 1716 Morgan Road, Modesto, CA).

ADDITIONAL NOTICE IS GIVEN that the proposed Ordinances and Fee Schedules are available for review in the Clerk of the Board Office, 1010 10th Street, Suite 6700, Modesto, CA.

BY ORDER OF THE BOARD OF SUPERVISORS

DATED: April 26, 2011

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk of
the Board of Supervisors
of the County of Stanislaus,
State of California.

BY:


Susan E. Seibert, Deputy Clerk of the Board

**DECLARATION OF PUBLICATION
(C.C.P. S2015.5)**

**COUNTY OF STANISLAUS
STATE OF CALIFORNIA**

I am a citizen of the United States and a resident
Of the County aforesaid; I am over the age of
Eighteen years, and not a party to or interested
In the above entitle matter. I am a printer and
Principal clerk of the publisher
of **THE MODESTO BEE**, printed in the City
of **MODESTO**, County of **STANISLAUS**,
State of California, daily, for which said
newspaper has been adjudged a newspaper of
general circulation by the Superior Court of the
County of **STANISLAUS**, State of California,
Under the date of **February 25, 1951, Action
No. 46453**; that the notice of which the annexed is
a printed copy, has been published in each issue
there of on the following dates, to wit:

May 03, 2011

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN that on
May 10, 2011, at 9:00 a.m., or as soon there-
after as the matter may be heard, the
Stanislaus County Board of Supervisors
will meet in the Basement Chambers, 1010
10th St., Modesto, CA, to consider the
adoption and the waiving of the second
reading of the following ordinances:

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2400, Modesto, CA).

B. Ordinance C.S. 1101 establishes a new
fee and amends existing fees for the De-
partment of Public Works - Engineering
Division (for further information, contact
Diane Haugh at (209) 525-4100 between
the hours of 8:00 a.m. and 5:00 p.m. or visit
the offices at 1716 Morgan Road, Modesto,
CA).

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the Board Office, 1010 10th Street, Suite
6700, Modesto, CA.

BY ORDER OF THE BOARD OF SU-
PERVISORS. DATED: April 26, 2011. AT-
TEST: CHRISTINE FERRARO
TALLMAN, Clerk of the Board of Super-
visors of the County of Stanislaus, State of
California; BY: Suzi Seibert, Deputy Clerk
of the Board
Pub Dates May 3, 2011

I certify (or declare) under penalty of perjury
That the foregoing is true and correct and that
This declaration was executed at

MODESTO, California on

May 3rd, 2011

(By Electronic Facsimile Signature)

Maria Dieckmann

**DECLARATION OF PUBLICATION
(C.C.P. S2015.5)**

**COUNTY OF STANISLAUS
STATE OF CALIFORNIA**

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Of the County aforesaid; I am over the age of
Eighteen years, and not a party to or interested
In the above entitle matter. I am a printer and
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TALLMAN, Clerk of the Board of Super-
visors of the County of Stanislaus, State of
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of the Board
Pub Dates May 3, 2011

I certify (or declare) under penalty of perjury
That the foregoing is true and correct and that
This declaration was executed at

MODESTO, California on

May 3rd, 2011

(By Electronic Facsimile Signature)

Marie Hickman