

Memorandum
Office of Jenine Windeshausen
Treasurer-Tax Collector
County of Placer



To: The Honorable Board of Supervisors

From: Jenine Windeshausen, Treasurer-Tax Collector

Date: September 8, 2008

SUBJECT: Adopt Updated Schedule of Fees for Treasurer-Tax Collector's Office

Action Requested:

Conduct a public hearing regarding the Treasurer-Tax Collector's updated schedule of fees and approve the attached ordinance amending Placer County Code 2.116.090. The ordinance includes the updated schedule of fees and authorization for periodic adjustments consistent with changes in the annualized consumer price index (CPI) in order for the county to recover costs incurred when providing specialized services.

Background:

Several Sections of State law and State Constitutional authority allow the Treasurer-Tax Collector to charge fees for services provided to the public if such fees are based on the cost of providing such services.

The Treasurer-Tax Collector's Office currently does not recover costs for approximately \$369,677 in specialized services provided to members of the public.

A new comprehensive study has been conducted to update the current fee schedule to better reflect the specialized services provided. On September 17, 1996 your Board approved the Treasurer-Tax Collector's schedule of fees designed to recover costs incurred when providing specialized services. The attached proposal explains how fees were derived including the cost to the department, volume of requests received for the specialized services and the annual fiscal impact of the proposed fee.

Fiscal Impact:

It is anticipated that, upon implementation of the proposed fee schedule, a positive impact in fiscal year 2008/09 of approximately \$219,889 will be recognized in the recovery of costs for specialized services provided by the Treasurer-Tax Collector's Office, with increases annually thereafter at the same rate as the state of California, Department of Industrial Relations Consumer Price Index-California, for urban wages earners and clerical workers.

Sincerely,



Jenine Windeshausen,
Treasurer-Tax Collector

Attachments:
Ordinance
Fee Study

**Before the Board of Supervisors
County of Placer, State of California**

In the matter of:

An Ordinance amending Chapter 2,
Section 2.116.090, Treasurer-Tax Collector's
schedule of fees for copies of records and
special services

Ord. No.: _____
FIRST READING: _____
SECOND READING: _____

The following **Ordinance** was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held _____, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairman, Board of Supervisors

Attest:
Clerk of said Board

Ann Holman

WHEREAS, the Treasurer-Tax Collector's Office provides certain specialized services for the members of the public.

WHEREAS, these specialized services do not provide a general benefit, but are of unique value to individuals and businesses.

WHEREAS, the cost to provide these specialized services should be born by those benefiting from such services.

WHEREAS, the Treasurer-Tax Collector has undergone a thorough examination of the cost to provide these specialized services and has listed those services and the corresponding fee for cost recovery of these specialized services as listed below.

THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF CALIFORNIA DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1: Section 2.116.090 of Article 2.116 of Chapter 2, titled "Treasurer-Tax Collector's Schedule of Fees for Copies of Records and Special Services" is hereby replaced in its entirety to read as follows:

The Placer County Treasurer-Tax Collector shall charge and collect the following fees for services performed. These fees shall be automatically adjusted annually on the first day of July at the same rate as the state of California, Department of Industrial Relations Consumer Price Index—California, for urban wages earners and clerical workers. The adjustment shall be calculated on the twelve (12) month period from April 1st through March 31st of each year. Adjusted fees shall be rounded to the nearest dollar.

a) Additional Mobile Home Tax Clearance Certificate	\$ 33.25
b) Application For Separate Valuation	\$ 173.50
Treasurer-Tax Collector= \$23.20; Auditor Controller= \$150.30	
c) Bankruptcy Claims	\$ 262.00
d) Bulk Transfers	\$ 31.50
e) Business License Duplicate	\$ 24.00
f) Business License File	\$ 63.00
g) Business License Name Change	\$ 23.50
h) Copy Charges	Per County Code 2.116.030
i) Court Appearance Fee	Actual Cost
j) Credit Card Reversal	\$ 35.50
k) Electronic File of Tax Roll	\$ 58.00
l) Electronic Funds Transfer Payment Reversal	\$ 35.50
m) Erroneous Payment Reversals	\$ 70.00
n) Land Sale Fee (formerly Sale of Secured Property)	\$ 500.00
o) Parcel Split/Combination	\$ 276.50
Treasurer-Tax Collector= \$240.00; Auditor Controller= \$36.50	
p) Power To Sell (formerly Redemption Fee II)	\$ 500.00
q) Research Fees	Actual Cost
r) Returned Items	\$ 54.50
Treasury Fee= \$37.50; Department Fee= \$17.00	
s) Secured Tax Charges-Payment Plan	\$ 121.00
t) Notice of Intent	\$ 8.35
u) Recorded Lien	\$ 23.55
v) Collection Notice	\$ 16.30
w) Released Lien	\$ 38.15
x) Department of Motor Vehicle Hold	\$ 15.65
y) Unsecured Tax Charges-Payment Plan	\$ 126.00

SECTION 2:

This ordinance shall take effect and be in full force and effect thirty (30) days after its passage. The Clerk is directed to publish this ordinance, or a summary thereof, within fifteen (15) days in accordance with Government Code Section 25124.