

**Placer County
Treasurer-Tax Collector's
Office**

**Fee Study
and
Fee Schedule**

Table of Contents

I. Schedule of Fees	iii
II. Summary of Fees	1-2
III. Detail of Fees	
1. Additional Mobile Home Tax Clearance Certificate.....	3
2. Application For Separate Valuation.....	4
3. Bankruptcy Claims.....	5
4. Bulk Transfers.....	6
5. Business License Duplicate.....	7
6. Business License File.....	8
7. Business License Name Change.....	9
8. Copy Charges.....	10
9. Court Appearance Fee.....	11
10. Credit Card Reversal.....	12
11. Delinquency Cost.....	13
12. Electronic File of Tax Roll.....	14
13. Electronic Funds Transfer Payment Reversal.....	15
14. Erroneous Payment Reversals.....	16
15. Land Sale Fee.....	17-18
16. Parcel Split/Combination.....	19-20
17. Power To Sell.....	21
18. Redemption Fee.....	22
19. Research Fees.....	23
20. Returned Item Processing Study	
a. Information and Analysis.....	24
b. Debit Memo Processing by Treasurer.....	25
c. Department's Cost Analysis.....	26-31
21. Secured and Redemption Reminder Notices.....	32
22. Secured Tax Charges- Payment Plan.....	33

23. Unsecured Collection Charges.....34-35
24. Unsecured Tax Charges- Payment Plan.....36
IV. Charts and Tables
 1. Placer County Total Wage Calculations.....37
 2. Investment Administration Costs- A-87 Rates.....38
V. Applicable Codes.....39-45

**Schedule
Of
Fees**

Placer County Treasurer-Tax Collector's Office
Schedule of Fees for Products and Services
 Effective _____

Additional Mobile Home Tax Clearance Certificate	\$ 33.25 Each
Application For Separate Valuation	\$ 173.50 Each
Treasurer-Tax Collector= \$23.20 each, Auditor Controller= \$150.30 each	
Bankruptcy Claims	\$ 262.00 Each
Bulk Transfers	\$ 31.50 Each
Business License Duplicate	\$ 24.00 Each
Business License File	\$ 63.00 Each
Business License Name Change	\$ 23.50 Each
Copy Charges	Per County Code 2.116.030
Court Appearance Fee	Actual Cost
Credit Card Reversal	\$ 35.50 Each
Delinquency Cost (State Mandated)	\$ 10.00 Each
Electronic File of Tax Roll	\$ 58.00 Each
Electronic Funds Transfer Payment Reversal	\$ 35.50 Each
Erroneous Payment Reversals	\$ 70.00 Each
Land Sale Fee	\$ 500.00 Each
Parcel Split/Combination	\$ 276.50 Each
Treasurer-Tax Collector= \$240.00 each, Auditor Controller= \$36.50 each	
Power To Sell	\$ 500.00 Each
Redemption Fee (State Mandated)	\$ 15.00 Each
Research Fees	Actual Cost
Returned Items	\$ 54.50 Each
Treasury Fee= \$37.50 each, Department Fee= \$17.00 each	
Secured Tax Charges-Payment Plan	\$ 121.00 Each
Unsecured Collection Charges:	
Notice of Intent	\$ 8.35 Each
Recorded Lien	\$ 23.55 Each
Collection Notice	\$ 16.30 Each
Released Lien	\$ 38.15 Each
Department of Motor Vehicles Hold	\$ 15.65 Each
Unsecured Tax Charges-Payment Plan	\$ 126.00 Each

**Summary
Of
Fees**

Placer County Treasurer-Tax Collector Summary of Fees

Description of Service	Current Fee	Proposed Fee	Cost Per Service/ Total Annual Cost	Total Annual Proposed Fee	Legal Authority
Additional Mobile Home Tax Clearance Certificate	\$ 11.50	\$ 33.25	\$33.39 / \$6,678.00	\$ 6,650.00	R & T 5832b
Application For Separate Valuation*	\$ 75.00	\$ 23.20	\$23.14 / \$104.13	\$ 104.40	R & T 2821, 2824, 4151
Bankruptcy Claims	\$ 54.00	\$ 262.00	\$262.10 / \$31,452.	\$ 31,440.00	GC 6100
Bulk Transfers	\$ 12.50	\$ 31.50	\$31.49 / \$1,889.40	\$ 1,890.00	R & T 2922e
Business License Duplicate	\$ 5.00	\$ 24.00	\$23.97 / \$1,198.50	\$ 1,200.00	County Code 5.08.170
Business License File	\$ 90.00	\$ 63.00	\$62.84 / \$1,193.96	\$ 1,197.00	GC 6100
Business License Name Change	\$ 6.00	\$ 23.50	\$23.45 / \$1,172.50	\$ 1,175.00	GC 6100
Copy Charges:					
Certified Copies	\$ 1.75	\$ 1.75	Varies	Varies	County Code 2.116.030
Photo Copies	\$.10-\$.50	\$.10-\$.50	Varies	Varies	County Code 2.116.030
Court Appearance Fee	Actual Cost	Actual Cost	Varies	Varies	GC 68096.1
Credit Card Reversal	None	\$ 35.50	\$35.62 / \$1,068.60	\$ 1,065.00	GC 6100
Delinquency Cost (State Mandated)	\$ 10.00	\$ 10.00	\$ 1.89 / \$20,801.85	\$ 110,000.00	R & T 2621, 2706
Electronic File of Tax Roll	\$ 100.00	\$ 58.00	\$58.08 / \$4,501.20	\$ 4,495.00	GC 6100
Electronic Funds Transfer Payment Reversal	None	\$ 35.50	\$35.62 / \$2,137.20	\$ 2,130.00	GC 6100
Erroneous Payment Reversals	None	\$ 70.00	\$70.16 / \$701.60	\$ 700.00	GC 6100
Land Sale	\$ 325.00	\$ 500.00	\$3,215.35 / \$80,383.75	\$ 12,500.00	R & T 2621, 4102, GC 54985
Parcel Split/Combination*	\$ 15.00	\$ 240.00	\$239.89 / \$52,775.80	\$ 52,800.00	GC 66451.2
Power To Sell	\$ 325.00	\$ 500.00	\$1,082.54 / \$54,127.00	\$ 25,000.00	R & T 2621, 4102, GC 54985
Redemption Fee (State Mandated)	\$ 15.00	\$ 15.00	\$ 9.57 / \$43,074.54	\$ 67,500.00	R & T 4102, 4656.5

Placer County Treasurer-Tax Collector Summary of Fees

Description of Service	Current Fee	Proposed Fee	Cost Per Service/ Total Annual Cost	Total Annual Proposed Fee	Legal Authority
Research Fees	Actual Cost	Actual Cost	Varies	Varies	GC 6100
Returned Items**	\$ 26.00	\$ 54.50	\$69.11 / Varies	Varies	R & T 2509.1, GC 6157b
Secured and Redemption Reminder Notices	None	None	\$1.61 / \$39,445.00	None	R & T 2621, GC 6100
Secured Tax Charges- Payment Plan	\$ 40.00	\$ 121.00	\$120.98 / \$39,318.50	\$ 39,325.00	R & T 4217
Unsecured Collection Charges					
Notice of Intent	\$ 5.00	\$ 8.35	\$8.39 / \$28,526.00	\$ 28,390.00	R & T 2922e
Recorded Lien	\$ 6.00	\$ 23.55	\$23.57 / \$31,819.50	\$ 31,792.50	R & T 2922e
Collection Notice	\$ 2.50	\$ 16.30	\$16.29 / \$4,887.00	\$ 4,890.00	R & T 2922e
Released Lien	\$ 14.50	\$ 38.15	\$38.14 / \$36,233.00	\$ 36,242.50	R & T 2922e
Department of Motor Vehicles Hold	None	\$ 15.65	\$15.66 / \$9,396.00	\$ 9,390.00	R & T 2922e
Unsecured Tax Charges- Payment Plan	\$ 24.00	\$ 126.00	\$126.33 / \$2,526.60	\$ 2,520.00	R & T 2922e

* Treasurer-Tax Collector portion of fee, only. See Detail of fee for Auditor-Controller cost and proposed fee portion.

** Please see Returned Item Processing Study and supporting documentation for fee details (pages 24-31).

**Detail
Of
Fees**

**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Additional Mobile Home Tax Clearance Certificate
LEGAL AUTHORITY:	R & T 5832b

DESCRIPTION OF SERVICE:	As required by state law, prior to close of sale for mobile homes, completion of an additional Tax Clearance Certificate stating all appropriate taxes have been paid with regard to a mobile home, or a Conditional Tax Clearance Certificate stating that taxes are due. An additional certificate is necessary if the original certificate issued expires within 30 days from issuance.
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ESTIMATED VOLUME:	200 annually
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PROCESS STEPS:	PAS Coding: OCA= 103500, OL3 B115	HOURS
1) Receive request for additional Tax Clearance Certificate		
2) Run Housing & Community Development title, if not provided		
3) Research for any taxes due in tax data system		
4) Estimate taxes including any delinquent taxes due		
5) Complete additional Tax Clearance Certificate or Conditional Tax Clearance		
6) Make copies of certificate. Deliver one to the Assessor's Office and retain one copy for Treasurer-Tax Collector's books		
7) Mail Certificate to title company or requesting party		
Total Time to Complete		0.4175
(See Total Wage Calculations table for detail) Acct Clerk Journey H-ly Rate		\$ 78.98
Total Cost this position		\$ 32.97

COST TO PERFORM:	COST
Labor cost to perform this task	\$ 32.97
Copies/Mailing/Supplies	\$ 0.42
Copies 0.24 (2 photo copies, 3 printer copies)	
Mailing 0.17 (first class & handling; 1 #10 envelope for 1.0 of total that are mailed)	
Supplies 0.01 (1 8 1/2 x 11 color paper)	
0.01 (1 #10 envelope for 1.0 that are mailed)	
0.42	
Total cost per transaction	\$ 33.39

CURRENT FEE:	\$ 11.50
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PROPOSED FEE:	\$ 33.25
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TOTAL ANNUAL PROPOSED FEE:	\$ 6,650.00
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Revised by Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by Jerine Windestausen Treasurer-Tax Collector	Approved by
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Application For Separate Valuation
LEGAL AUTHORITY:	R & T Code 2821, 2824, 4151

DESCRIPTION OF SERVICE:	Distribute and process application for the separate valuation of any parcel for redemption.
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ESTIMATED VOLUME:	3-6 annually
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PROCESS STEPS:		HOURS
	PAS Coding: Tre-TXC; OCA 103500; OL3 8100 Aud-Cont; Dept 04; OCA PT0001; OL3 8100	
	1) Application for separate valuation is requested in Tax Collector's Office	
	2) Fee collected	
	3) Log completed application in book	
	4) Property researched via online resources for any taxes or bonds owed	
	5) If 1st installment has been paid, it must be unpaid and moved to Refund Trust	
	6) Application is sent to Assessor's Office for separate valuation	
	7) Auditor-Controller- Verification and preparation for processing request; creation, processing and auditing of roll change and refund (if applicable).	
	(Treasurer-Tax Collector portion) Total Time to Complete	0.167
	(Auditor-Controller portion) Total Time to Complete	1.500
	(See Total Wage Calculations table for detail) Tre-TXC Sr. Accountant Aud Hourly Rate	\$ 138.58
	(See Total Wage Calculations table for detail) Auditor Sr. Accountant Aud Hourly Rate	\$ 93.26

COST TO PERFORM:		COST
	Treas-Tax Collector labor cost to perform this task	\$ 23.14
	* Auditor-Controller labor cost to perform this task	\$ 139.88
	* Copies/Mailing/Supplies (Auditor only)	\$ 10.40
	Copies \$ 0.50 (1 @ 50 each)	
	\$ 0.75 (39 @ .25 each)	
	Supplies \$ 0.15 (1 NCR form @ .15 each)	
	\$ 0.40	
	Total Treasurer-Tax Collector cost per transaction	\$23.14
	* Total Auditor-Controller cost per transaction	\$150.28
	* Previously no cost recovery Total cost per transaction	\$ 173.43

CURRENT FEE:		\$ 75.00
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PROPOSED FEE:	(Treasurer-Tax Collector= \$23.20, Auditor-Controller- \$150.30)	\$ 173.50
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TOTAL ANNUAL PROPOSED FEE:	Treasurer-Tax Collector= \$104.40, Auditor-Controller- \$676.35	
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Revised by Cindy C. Burrows S: Administrative Services Officer	Reviewed by Jenine Windeshausen Treasurer-Tax Collector	Approved by
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME: Bankruptcy Claims
LEGAL AUTHORITY: Government Code 6100 (in part)

DESCRIPTION OF SERVICE: Processing of proof of claim (taxes) with bankruptcy court at request of court.

ESTIMATED VOLUME: 10-15 claims to file each month.
 100 various notices to process or discard monthly. Examples include Notice of Commencement, Order Fixing Deadline to Object and Trustee Final Account, Chapter 7 bankruptcy (no asset).

PROCESS STEPS:	PAS Coding: OCA=Varies, OL3= 8116	
	1) Receive notice of stay from court & assemble folder	
	2) Research to determine ownership and if taxes are due	
	3) Check tax roll for current and/or delinquent secured and unsecured property taxes due	
	4) File claim in bankruptcy court (include request for notice and self addressed envelope)	
	5) Post bankruptcy information in tax data system and in bankruptcy spreadsheet	
	6) If taxes due are unsecured, make notation on liens	
	7) When discharge, dismissal or plan summary received, post information in tax system, folder and liens (if unsecured)	
	8) Post payments made by trustee to bankruptcy trust account and to controls	
	9) Upon final payment, make applicable adjustments, per court ordered bankruptcy plan	
	Total Time to Complete	2.17
	(See Total Wage Calculations table for detail) Accountant, Aud. II Hrly Rate	\$ 119.71
	Total Cost this position	\$ 259.77

COST TO PERFORM:	COST	
	Labor cost to perform this task	\$ 259.77
	Copies/Mailing/Supplies	\$ 2.33
	Copies \$ 0.25 4 each	
	Mailing \$ 2.00 4 ea (1st Class Under 10oz)	
Supplies \$ 0.12 4 ea (#10 Window Envelopes)		
	\$ 2.33	
	Total cost per transaction	\$ 262.10

CURRENT FEE: \$ 54.00

PROPOSED FEE: \$ 262.00

TOTAL ANNUAL PROPOSED FEE: \$ 31,440.00

Revised by Cindy C Burrows Sr. Administrative Services Officer	Reviewed by Jenine Windeshausen Treasurer-Tax Collector	Approved by
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Business License Duplicate
LEGAL AUTHORITY:	County Code, Chapter 5 (5.08 170)

DESCRIPTION OF SERVICE:	Request for replacement of business license.
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ESTIMATED VOLUME:	50 annually
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PROCESS STEPS:	PAS Coding: OCA= 103501, PCA= 30000, OL3= 8218	HOURS
	1) Receive request for replacement of business license	
2) Collect fee for replacement and issue receipt		
3) Extract business license information from data system		
4) Print duplicate business license		
5) Give or mail duplicate business license to customer		
	Total Time to Complete	0.25
(See Total Wage Calculations table for detail)	Accounting Tech's Hrly Rate	\$ 93.80
	Total Cost this position	\$ 23.45

COST TO PERFORM:	COST
Labor cost to perform this task	\$ 23.45
Copies/Mailing/Supplies	\$ 0.52
Copies: None Mailing: 0.50 (First Class & handling: 1) Supplies: 0.01 (10 Safety Paper) Total: 0.52	
Total cost per transaction	\$ 23.97

CURRENT FEE:	\$ 5.00
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PROPOSED FEE:	\$ 24.00
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TOTAL ANNUAL PROPOSED FEE:	\$ 1,200.00
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Revised by: Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by: Jenine Windeshausen Treasurer-Tax Collector	Approved by:
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Business License File
LEGAL AUTHORITY:	Government Code 6100 (in part)

DESCRIPTION OF SERVICE:	Sale of business license listing to the public.
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ESTIMATED VOLUME:	18-20 annually
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PROCESS STEPS:	PAS Coding: OCA= 103501, PCA= 30000, OLS= 8218	HOURS
1) Receive request for list		
2) Collect fee for service and issue receipt to customer		
3) Extract data from business license database		
4) Save extracted data in accounting spreadsheet		
5) Email information or copy to CD and mail to customer		
Total Time to Complete		0.67
(See Total Wage Calculations table for detail) Accounting Tech's Hrly Rate		\$ 93.80
		\$ 62.84

COST TO PERFORM:	COST:
Labor cost to perform this task	\$ 62.84
Copies/Mailing/Supplies	Varies
Copies: None	
Mailing: Varies (1 First Class IF APPLICABLE)	
Supplies: Varies (1 CD IF APPLICABLE)	
Total: Varies	
Total cost per transaction	\$ 62.84

CURRENT FEE:	Complete	\$ 90.00
	Partial	\$ 30.00

PROPOSED FEE:	(Partial List no longer available)	Complete	\$ 63.00
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TOTAL ANNUAL PROPOSED FEE:	\$ 1,197.00
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Revised by: Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by: Jenine Windeshausen Treasurer-Tax Collector	Approved by:
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Business License Name Change
LEGAL AUTHORITY:	Government Code 6100 (in part)

DESCRIPTION OF SERVICE:	Request to change, delete or add a name to existing business license
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ESTIMATED VOLUME:	50 annually
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PROCESS STEPS:	PAS Coding: OCA= 103501, PCA= 30000, OL3= 8116	HOURS
1) Receive request from customer to change, delete or add a name		
2) Issue request form to customer for completion		
3) Request form is accepted and entered into Business License data system		
4) Request form is scanned and electronically attached to the business license in the Business License data system		
Total Time to Complete		0.25
(See Total Wage Calculations table for detail) Accounting Tech's Hrly Rate		\$ 93.80
Total Cost this position		\$ 23.45

COST TO PERFORM:	COST
Labor cost to perform this task	\$ 23.45
Copies/Mailing/Supplies	None
Total cost per transaction	\$ 23.45

CURRENT FEE:	\$ 6.00
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PROPOSED FEE:	\$ 23.50
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TOTAL ANNUAL PROPOSED FEE:	\$ 1,175.00
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Copy Charges
LEGAL AUTHORITY:	County Code Chapter 2 (2 116.030)

DESCRIPTION OF SERVICE:	Provide certified copies and photocopies of documents as requested.
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ESTIMATED VOLUME:	Certified copies: 5-10 annually Photocopies: Numerous copies made annually
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PROCESS STEPS:	PAS Coding: OCA=Varies, PCA=Varies, OL3= 8218	HOURS
		1) Receive request for copies via phone, mail, fax, email or in person 2) Provide copies as requested Total Time to Complete 0.0835 (See Total Wage Calculations table for detail) Accounting Tech's Hily Rate \$ 93.80 Total Cost this position \$ 7.83

COST TO PERFORM:	COST
	Labor cost to perform this task \$ 7.83 Copies/Mailing/Supplies Varies Total labor cost per transaction \$ 7.83

CURRENT FEE:	<u>Certified Copies:</u> \$1.75 each <u>Photocopies:</u> .50 1st page of document .25 following pages of document .10 additional copies/pages of same document
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PROPOSED FEE:	<u>Certified Copies:</u> \$1.75 each <u>Photocopies:</u> .50 1st page of document .25 following pages of document .10 additional copies/pages of same document
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TOTAL ANNUAL PROPOSED FEE:	Varies
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Court Appearance Fee
LEGAL AUTHORITY:	Government Code 68096 1

DESCRIPTION OF SERVICE:	Treasurer-Tax Collector employee is subpoenaed to testify in court and is, therefore, unavailable to fulfill office duties.
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ESTIMATED VOLUME:	2-3 times annually
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PROCESS STEPS:	PAS Coding: OCA= Varies, PCA= Varies, OL3= 6116	HOURS
	1) Treasurer-Tax Collector employee receives subpoena to testify in court 2) Treasurer-Tax Collector employee testifies in court (See Total Wage Calculations table for detail)	Total Time to Complete Total Hourly Rate Total Cost this position

COST TO PERFORM:	COST
Labor and costs to perform this task Copies/Mailing/Supplies Total cost per transaction	Varies n/a Varies

CURRENT FEE:		Actual Cost
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PROPOSED FEE:		Actual Cost
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TOTAL ANNUAL PROPOSED FEE:		Varies
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**Placer County Treasurer-Tax Collector
Schedule of Fees.**

FEE NAME: Credit Card Reversal
LEGAL AUTHORITY: Government Code 6100 (in part)

DESCRIPTION OF SERVICE: At customer's request, reverse credit card payment for taxes due.

ESTIMATED VOLUME: 30 annually

PROCESS STEPS:	PAS Coding, OCA= Varies, OL3= 811B	HOURS
1) Post incorrect payment to trust account		
2) Send letter to Electronic Data Systems requesting refund		
3) Send letter of explanation and copy of tax bill to property owner		
4) File copy of EDS letter and owner letter in Refund binder		
5) Confirm and match bank debit amount against amount in trust		
6) Authorize amount in trust and put on Revenue Entry to clear both trust and bank entries		
Total Time to Complete		0.334
(See Total Wage Calculations table for detail) Accountant: Aud. 1 Hrly Rate		\$ 103.41
Total Cost this position		\$ 34.54

COST TO PERFORM:	COST
Labor cost to perform this task	\$ 34.54
Copies/Mailing/Supplies	\$ 1.08
Copies: 037 (Copies- E) Mailing: 058 (1st Class plus handling) Supplies: 066 (Envelopes- 1 #9 & #10 each) 007 (Universal bills- 1 white) Total: 1.08	
Total cost per transaction:	\$ 35.62

CURRENT FEE: None

PROPOSED FEE: \$ 35.50

TOTAL ANNUAL PROPOSED FEE: \$ 1,065.00

Written by: Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by: Jenine Windeshausen Treasurer-Tax Collector	Approved by:
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Delinquency Cost
LEGAL AUTHORITY:	R & T Code 2621, 2706

DESCRIPTION OF SERVICE:	Preparation of tax delinquent records and giving notice of delinquency after second installment of taxes on the secured roll is delinquent. Also, publishing delinquency list in various newspapers.
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ESTIMATED VOLUME:	Approximately 11,000
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PROCESS STEPS:	PAS Coding: OCA= 103500, OLS= 8116	HOURS
		1) Print secured delinquent tax notices 2) Sort and remove any bills not to be sent 3) Process notices through stuffing machine in preparation of mailing 4) Mail delinquent notices to taxpayers 5) Prepare publication of delinquent taxes for newspapers 6) E-mail publication to various newspapers Total Time to Complete 20.00 (See Total Wage Calculations table for detail) Sr Accountant Aud. Hrly Rate \$ 138.58 Total Cost this position \$ 2,771.65

COST TO PERFORM:	COST	
	Labor cost to perform this task ANNUALLY \$ 2,771.65 Publication Cost ANNUALLY \$ 11,421.40 Copies/Mailing/Supplies ANNUALLY \$ 6,608.80 Copies 407.00 (11,000 outer copies annually) Mailing 4,361.00 (11,000 Presort & handling annually) Supplies 500.80 (11,000 colored Universal tax bill stock annually) 660.00 (Envelopes- 11,000 @10 / 11,000 #9 annually) 5,608.80 Publication Cost 11,421.40 (Cost to run Delinquency Notice in newspapers)	Annual Total \$ 20,801.85 Total cost per transaction \$ 1.89

CURRENT FEE:	State Mandated (Set by above R & T Codes)	\$ 10.00
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PROPOSED FEE:	State Mandated (Set by above R & T Codes)	\$ 10.00
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TOTAL ANNUAL MANDATED FEE:		\$ 110,000.00
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Electronic File of Tax Roll
LEGAL AUTHORITY:	Government Code 6100 (in part)

DESCRIPTION OF SERVICE:	Request for electronic file of tax roll 1) Current Secured and Supplemental tax file 2) Delinquent Secured tax file 3) Current Unsecured tax file 4) Delinquent Unsecured tax file
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ESTIMATED VOLUME:	75-80 Annually
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PROCESS STEPS:	PAS Coding: OCA= 103500, OL3= 8218	HOURS
1) Receive written request and payment (check) for tax roll file		
2) Stamp check and write receipt		
3) Take copy of receipt and check and log in spreadsheet		
4) Create file (CD or FTP file form)		
5) Mail file (CD or FTP file) to requestor		
Total Time to Complete		0.4175
(See Total Wage Calculations table for detail) Sr. Accountant Aud Hrlly Rate		\$ 138.58
Total Cost this position		\$ 57.86

COST TO PERFORM:	COST
Labor cost to perform this task	\$ 57.86
Copies/Mailing/Supplies	\$ 0.22
Copies: 0.22 (3 photo copies, 1 printer copy each)	
Mailing: 0	
Supplies: 0	
0.22	
Total cost per transaction	\$ 58.08

CURRENT FEE:	\$ 100.00
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PROPOSED FEE:	\$ 58.00
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TOTAL ANNUAL PROPOSED FEE:	\$ 4,495.00
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Revised by Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by Jenine Windeshausen Treasurer-Tax Collector	Approved by
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Electronic Funds Transfer Payment Reversal
LEGAL AUTHORITY:	Government Code 6100 (in part)

DESCRIPTION OF SERVICE:	At customer's request reverse Electronic Funds Transfer payment of taxes due.
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ESTIMATED VOLUME:	60 annually
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PROCESS STEPS:	PAS Coding: OCA= Varies, OL3= 8116	HOURS
1) Receive notification email from Electronic Data Systems		
2) Funds are debited from our bank account		
3) Locate payment information in tax database system		
4) Print stub report and screen print of parcel information		
5) Cancel payment and add return fee in tax database		
6) Prepare accounting document to reverse payment		
7) Print new bill reflecting reversed payment showing due		
8) Write letter of explanation to taxpayer asking for amount due		
9) Mail letter and new bill to taxpayer		
10) Post notes of explanation in tax database on parcel affected		
11) Receive call from taxpayer and explain, if applicable		
12) File copies of all documents and post in tracking spreadsheet		
Total Time to Complete		0.334
(See Total Wage Calculations table for detail) Accountant Aud. Hourly Rate		\$ 103.41
Total Cost this position		\$ 34.54

COST TO PERFORM:	COST	
Labor cost to perform this task	\$ 34.54	
Copies/Mailing/Supplies	\$ 1.08	
Copies 0.37 (Copies-6)		
Mailing 0.58 (1st Class plus handling)		
Supplies 0.06 (Envelopes- 1 #10 & #11) each)		
Total 0.07 (Universal bills 1 white)		
Total	1.08	
Total cost per transaction		\$ 35.62

CURRENT FEE:	None
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PROPOSED FEE:	\$ 35.50
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TOTAL ANNUAL PROPOSED FEE:	\$ 2,130.00
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Written by Cindy C Burrows Sr. Administrative Services Officer	Reviewed by: Jerine Windeshausen Treasurer-Tax Collector	Approved by:
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Erroneous Payment Reversals
LEGAL AUTHORITY:	Government Code 6100 (in part)

DESCRIPTION OF SERVICE:	At customer's request, reverse parcel paid and pay correct parcel or refund payment.
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ESTIMATED VOLUME:	10 annually
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PROCESS STEPS:	PAS Coding: OCA= Varies, OL3= 8116	HOURS
	1) Retrieve information necessary to un-pay parcel 2) Go into tax database and un-pay parcel 3) Prepare accounting documents to reverse payment 4) Go into tax database and pay correct parcel or refund payment 5) Send appropriate correspondence to taxpayer	
Total Time to Complete		0.50
(See Total Wage Calculations table for detail) Sr. Accountant Aud Hrly Rate		\$ 138.58
Total Cost this position		\$ 69.43

COST TO PERFORM:	COST
Labor cost to perform this task	\$ 69.43
Copies/Mailing/Supplies	\$ 0.73
Copies: 0.04 (1 printer copy each) Mailing: 0.28 (1st Class plus handling) Supplies: 0.09 (Envelopes- 1 #9 & #10 each) 0.05 (Universal 3x5, 1 white) Total: 0.73	
Total cost per transaction	\$ 70.16

CURRENT FEE:	None
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PROPOSED FEE:	\$ 70.00
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TOTAL ANNUAL PROPOSED FEE:	\$ 700.00
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Written by Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by Jenine Windeshausen Treasurer-Tax Collector	Approved by
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME: LEGAL AUTHORITY:	Land Sale Fee (formerly Sale of Secured Property) R & T 2621, 4102 Government Code 54985
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DESCRIPTION OF SERVICE:	Sale of secured property that are tax defaulted properties with a delinquency over 5 years.
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ESTIMATED VOLUME:	25 or less annually
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PROCESS STEPS:			HOURS
	(See following page for step detail)		
	Account Clerk~ Journey	\$ 78.98 \$ 1,026.68	13.00
	Accounting Technician	\$ 93.80 \$ 1,500.72	16.00
	Accountant Auditor II	\$ 119.71 \$ 70,609.70	589.00
	Assistant Treasurer-Tax Collector	\$ 144.69 \$ 1,591.57	11.00
	Treasurer-Tax Collector	\$ 167.64 \$ 4,358.61	26.00
		Total Time to Complete	655.00
	(See Total Wage Calculations table for detail)	Total Labor Cost	\$ 78,987.28

COST TO PERFORM:			COST
		Labor cost to perform this task	ANNUALLY
	Copies/Mailing/Supplies/Legal Notice	ANNUALLY	\$ 1,396.58
	Copies 33.91 (520 photo copies, 45 print/copies)		
	Mailing 235.00 (470 First Class & handling)		
	131.40 (50 Certified & handling)		
	Supplies 12.27 (Envelopes- 10 #10 Window 483 #10 Regular, 13 #9 Returns)		
	4.75 (Labels- 470)		
	3.50 (50 Universal Tax Bills)		
	24.00 (Manila Folders 10)		
	Legal Not cost/Advertising 950.00 (26-07 cost \$908)		
	1,396.58		
	Total cost per transaction		\$ 80,383.85
			\$ 3,215.35

CURRENT FEE:	\$ 325.00
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PROPOSED FEE:	\$ 500.00
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TOTAL ANNUAL PROPOSED FEE:	\$ 12,500.00
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Revised by Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by Jemine Windeshausen Treasurer-Tax Collector	Reviewed by:
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Placer County Treasurer-Tax Collector

FEE NAME:	Land Sale Fee (continued)
LEGAL AUTHORITY:	R & T 2621, 4102 Government Code 54985

PROCESS STEPS:

Hours (annual)

- | | |
|---|---|
| <p>5.0
8.0
13.0

16.0

2.0
400.0
1.0
1.0
1.0
20.0
2.0
8.0
1.0
2.0
10.0
4.0
2.0
40.0
10.0
4.0
0.5
0.5
40.0
8.0
8.0
16.0

2.0
6.0
589.0

3.0
3.0
2.0
2.0
0.5
0.5
11.0

4.0
4.0
8.0
4.0
3.0
1.0
2.0
26.0</p> | <p>I Account Clerk-Journey</p> <p>1) Print all applicable tax data and accounting screens (10-15)</p> <p>2) Mail tax sale list to potential bidders via US mail or email (400-500 annually)</p> <p>II Accounting Technician</p> <p>1) Perform registration, cashiering and other related tasks on day of auction.</p> <p>III Accountant Auditor</p> <p>1) Prepare parcel list spreadsheet</p> <p>2) Answer questions received regarding Tax Land Sale parcels</p> <p>3) Download Assessor's parcel map</p> <p>4) Identify parcel on Assessor's parcel map</p> <p>5) Submit parcel identification to Assessor for confirmation</p> <p>6) Set-up folder for each parcel (20 annually)</p> <p>7) Order report from Environmental Health</p> <p>8) Prepare memo and resolution to Board of Supervisors</p> <p>9) Obtain authorization from State Controller</p> <p>10) Send compiled list to taxing agencies</p> <p>11) Extract potential bidder information from correspondences</p> <p>12) Compile spreadsheet of potential bidders</p> <p>13) Compose and mail letter to potential bidders</p> <p>14) Research all parties of interest through various means</p> <p>15) Notify all parties of interest via certified mail</p> <p>16) Prepare Public Notice of Sale and send for publication</p> <p>17) Perform all tasks for property owner upon redemption of taxes</p> <p>18) Prepare packet for site visit for owner-occupied parcels</p> <p>19) Perform all applicable duties in preparation for day of Land Sale</p> <p>20) Compile sale data, deposit funds and prepare various reports</p> <p>21) Prepare and record tax land sale deeds</p> <p>22) Prepare memo, resolution and supporting documentation for Board of Supervisor approval of Chapter 8 sale, if applicable</p> <p>23) Prepare memo and resolution to BOS for approval of excess proceeds</p> <p>24) Perform all tasks and maintain records for eventual disbursement</p> <p>IV Assistant Treasurer-Tax Collector</p> <p>1) Counsel Accountant Auditor through entire Tax Land Sale process</p> <p>2) Review, proof and edit all documents relating to Tax Land Sale</p> <p>3) Accompany Treasurer-Tax Collector on Tax Land Sale site visits</p> <p>4) Participate in Tax Land Sale</p> <p>5) Counsel, review and approve Chapter 8 sale proceeds, if applicable</p> <p>6) Counsel, review and approve excess proceeds documents and process</p> <p>V Treasurer-Tax Collector</p> <p>1) Make various preparations for day of Tax Land Sale</p> <p>2) Review documents relating to Tax Land Sale</p> <p>3) Personal contact with each property owner prior to sale and/or post property</p> <p>4) Make appropriate legal consultations</p> <p>5) Participate in and conduct Tax Land Sale</p> <p>6) Review and sign Tax Land Sale deeds</p> <p>7) Present all necessary resolutions to Board of Supervisors for approval to include excess proceeds and Chapter 8, if applicable</p> |
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Parcel Split/Combination
LEGAL AUTHORITY:	Government Code 66451.2

DESCRIPTION OF SERVICE:	The splitting of a single parcel into multiple parcels or combining multiple parcels into one and reallocating the property values.
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ESTIMATED VOLUME:	220 annually
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PROCESS STEPS:		HOURS
	(See following page for step detail)	
Treasurer-Tax Collector	Account Clerk~ Journey \$ 78.98 \$ 6,955.35	88.07
	Account Clerk~ Senior \$ 82.92 \$ 5,170.27	62.35
	Accounting Technician \$ 93.80 \$ 9,639.33	102.77
	Senior Accountant Auditor \$ 138.58 \$ 30,533.85	220.33
	PAS Coding OCA= 103500, CL3= 8116 Total Annual Time to Complete	473.52
	(See Total Wage Calculations table for detail) Total Annual Labor Cost	\$ 52,298.80
Auditor-Controller	Account Clerk~ Journey \$ 53.14 \$ 5,845.94	110.00
	Senior Accountant Auditor \$ 93.26 \$ 2,051.64	22.00
	PAS Cod no Dept 04, DCA PT0001, CI 3 8100 Total Annual Time to Complete	132.00
	(See Total Wage Calculations table for detail) Total Annual Labor Cost	\$ 7,897.58

COST TO PERFORM:		COST:
Treasurer-Tax Collector	Labor cost to perform this task ANNUALLY	\$ 52,298.80
	Copies/Mailing/Supplies ANNUALLY	\$ 476.08
	Copies 300.00 (4 840 photo copies)	
	Mailing 110.00 (220 First Class & handling)	
	Supplies 46.20 (560 Universal Tax Bill slots-white); 19.80 (500 #10 Window Envelopes)	
	476.08	
	Annual Total	\$52,774.88
	Total cost per transaction	\$ 239.89
Auditor-Controller	Labor cost to perform this task ANNUALLY	\$ 7,897.58
	Copies/Mailing/Supplies ANNUALLY	\$ 110.00
	Copies \$ 110.00 (220 @ 50 each)	
	Previously no cost recovery	
	Annual Total	\$ 8,007.58
	Total cost per transaction	\$ 36.40
TOTAL COST TO PERFORM:		\$ 276.28

CURRENT FEE:	First Split \$ 15.00
	Each Additional Parcel \$ 2.00

PROPOSED FEE:	(Treasurer-Tax Collector= \$240.00, Auditor-Controller- \$36.50)	\$ 276.50
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TOTAL ANNUAL PROPOSED FEE:	Treasurer-Tax Collector= \$52,800.00, Auditor-Controller- \$8,008.00
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Revised by: Cindy C. Barrows Sr. Administrative Services Officer	Reviewed by: Jenne Windeshausen Treasurer-Tax Collector	Approved by:
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Placer County Treasurer-Tax Collector

FEE NAME:	Parcel Split/Combination (continued)
LEGAL AUTHORITY:	Government Code 66451.2

DESCRIPTION OF SERVICE:	The splitting of a single parcel into multiple parcels or combining multiple parcels into one and reallocating the property values.
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TREAS-TAX COLLECTOR PROCESS STEPS:

Hours (annual)	I Account Clerk- Journey
7.35	Step 9 Taxpayer picks up completed package and pick-up date is noted in files
55.0	Step 10 Double-check files and records to ensure information is still current when payment is submitted
18.37	Step 11 Enter information into spreadsheet and collect money
7.35	Step 12 Separate copies and make photo copy for back office/deposit
88.07	
	II Account Clerk-Senior
55.0	Step 2 Bond department completes information on bonds and assessments
7.35	Step 3 Bond installments are calculated with tax estimates, all direct charges and any special assessments for each parcel listed
62.35	
	III Accounting Technician
7.35	Step 1 Tax Certificate packet received from the Auditor-Controller's Office
7.35	Step 4 Information is analyzed and each assessment is checked for all current and pending taxes owing
55.0	Step 5 Check all information and begin research on unclear items
18.37	Step 6 Complete current status sheet including total of any taxes due
7.35	Step 7 Log control number on all appropriate documents and in spreadsheet
7.35	Step 8 Photo copy and retain all documents for reference in Tax Collector's file
102.77	
	IV Senior Accountant Auditor
73.48	Step 13 Monies collected are put in trust until bills are created
18.37	Step 14 Flag all affected records in tax data system
55.0	Step 15 Print bills and disburse funds to pay bills
36.74	Step 16 Contact taxpayer regarding status (paid, refund and/or balance due)
36.74	Step 17 Prepare applicable documentation if additional monies or refund is due
220.33	

AUDITOR-CONTROLLER PROCESS STEPS:

Hours (annual)	Account Clerk- Journey
110.0	Verification and preparation for processing request.
	Senior Accountant Auditor
22.0	Audit and review of tax certification work done by Account Clerk Journey

**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME: LEGAL AUTHORITY:	Power To Sell (formerly Redemption II) R & T 2621, 4102 Government Code 54985
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DESCRIPTION OF SERVICE:	Redemption of secured tax defaulted property on which a Power To Sell has been recorded
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ESTIMATED VOLUME:	50 Annually
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PROCESS STEPS:	HOURS
1) Prepare parcel list spreadsheet	4.00
2) Prepare and mail pending Power To Sell notices	2.00
3) Type and record Power To Sell forms	8.00
4) Publish Power To Sell list	4.00
5) Notify all assessed owners via certified mail	16.00
6) Answer questions received via telephone, email and at front counter regarding Tax Land Sale parcels	400.00
7) Request legal descriptions from Assessor's Office	1.00
8) Post fees to tax database	0.50
9) Process funds, prepare necessary paperwork and redeem property for parcel owner	1.50
Total Time to Complete	437.00
(See Total Wage Calculations table for detail) Accountant Aud. II Hourly Rate	\$ 119.71
Total Annual Cost this position	\$ 52,313.65

COST TO PERFORM:	COST
Labor cost to perform this task	ANNUALLY \$ 52,313.65
Copies/Mailing/Supplies/Legal Notice	ANNUALLY \$ 1,813.33
Copies 1,126 (95 photo copies, 145 printer copies) Mailing 843.90 (133 Certified & funding) Supplies 5.33 (Envelopes - 145 #10 Regular, 50 #9 Return) 2.85 (Labels - 285) Legal Notices/Advertising 950.00 (66.07 cost \$338) 1,813.33	
	\$ 54,126.98
Total cost per transaction	\$ 1,082.54

CURRENT FEE:	\$ 325.00
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PROPOSED FEE:	\$ 500.00
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Note: Fee attaches at time of Board of Supervisor's approval

TOTAL ANNUAL PROPOSED FEE:	\$ 25,000.00
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Revised by Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by Janina Windeshausen Treasurer-Tax Collector	Approved by
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Redemption Fee
LEGAL AUTHORITY:	R & T 4102, 4656.5

DESCRIPTION OF SERVICE:	Redemption of tax defaulted property.
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ESTIMATED VOLUME:	4,500 annually
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PROCESS STEPS:	PAS Coding: OCA= 103502, DL3= 8218	HOURS
1) Redemption notices printed and mailed- August & February		32.00
2) Assist taxpayers with questions resulting from notices sent		260.00
3) Funds moved from Pay Plan to Redemption account if taxpayer is currently on payment plan		12.00
4) Payment processed (with journal, if applicable)		16.00
5) Maintain and balance spreadsheets (2) daily and monthly		72.00
	Total Time to Complete	392.00
	(See Total Wage Calculations table for detail) Accountant Aud. Hrly Rate	\$ 103.41
	Total Annual Cost this position	\$ 40,537.44

COST TO PERFORM:		COST
	Labor cost to perform this task	ANNUALLY \$ 40,537.44
	Copies/Mailing/Supplies	ANNUALLY \$ 2,537.10
	<small>Copies: None</small>	
	<small>Mailing: 2,019.50 (PreSort & handling- 4 500)</small>	
	<small>Supplies: 270.00 (Envelope- 4 500 #10 & #12's etc)</small>	
	<small>277.10 (Legal 201 stickers- 4 500)</small>	
	<small>Total: 2,537.10</small>	
	Annual Total	\$ 43,074.54
	Total cost per transaction	\$ 9.57

CURRENT FEE:	State Mandated	\$ 15.00
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PROPOSED FEE:	State Mandated	\$ 15.00
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TOTAL ANNUAL MANDATED FEE:		\$ 67,500.00
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Revised by Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by: Jenine Windeshausen Treasurer-Tax Collector	Approved by
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Research Fees
LEGAL AUTHORITY:	Government Code 6100 (in part)

DESCRIPTION OF SERVICE:	Requests for various research to be performed by Treasurer-Tax Collector's Office for taxpayers, agencies, various county departments and others.
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ESTIMATED VOLUME:	Varies
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PROCESS STEPS:	PAS Coding: OCA= Varies, PCA= Varies, OL3= 8116	HOURS:
	1) Receive request for research	
	2) Perform necessary steps to obtain information for requestor	
	3) Provide requested information	
	Total Time to Complete	Varies
	(See Total Wage Calculations table for detail) Total Hourly Rate	Varies
	Total Cost this position	Varies

COST TO PERFORM:		COST
	Labor cost to perform this task	Varies
	Copies/Mailing/Supplies	Varies
	Total cost per transaction	Varies

CURRENT FEE:		Actual Cost
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PROPOSED FEE:		Actual Cost
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TOTAL ANNUAL PROPOSED FEE:		Varies
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Revised by: Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by: Jenne Windeshausen Treasurer-Tax Collector	Approved by:
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Returned Item Processing Study

All returned items come to the Treasurer-Tax Collector's Office from the bank. The Treasurer-Tax Collector is responsible for processing the Debit Memo and returning the item to the originating department. Each department then performs individual tasks to reverse payment and attempt to recover the funds.

The chart below is a summary of the cost to the Treasurer-Tax Collector's Office in processing the Debit Memo and the cost to various departments who receive the majority of returned items. The following pages detail how the figures below were calculated.

We recommend the fee below of \$54.50 for the processing of all returned items, which combines the Treasurer-Tax Collector's cost to process Debit Memos and the average cost to departments for processing returned items, excluding the Treasurer-Tax Collector.

Department	Cost per Returned Item
Treasurer-Tax Collector (400 annually)	404.97 (Excluded)
Animal Control (30 annually)	21.40
Auburn Recreational District (60 annually)	7.66
Community Development Resource Agency (15 annually)	31.20
Recorder's Office (40 annually)	16.27
Revenue Services (355 annually)	8.28
<u>Average Department Cost to process RI check:</u>	<u>16.96</u>
Treasury Cost to process Debit Memo:	37.48 (See page 25)
Department Cost:	16.96
Treasury Cost:	37.48
Total Cost to process Returned Item:	<u>54.44</u>
Proposed Department fee:	17.00
Proposed Treasury fee:	37.50
New Returned Item Processing Cost:	<u>54.50</u>

**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Debit Memo Processing by Treasurer For All Returned Items
LEGAL AUTHORITY:	Government Code 6157b

DESCRIPTION OF SERVICE:	Debit processing procedure of returned items for all Placer County departments, schools and special districts
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ESTIMATED VOLUME:	1,200 annually
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PROCESS STEPS:	PAS Coding: All coding varies by department	HOURS:
	1) Copy portion of bank statement reflecting returned items 2) Enter returned items into spreadsheet 3) Upon receipt of item, verify information against spreadsheet 4) Call department for accounting information 5) Prepare Debit Memo 6) Post Debit Memo information into DM Control Spreadsheet 7) Process Debit Memo 8) Send check and copy of Debit Memo to department 9) Post Debit Memo information into Daily Balancing Process spreadsheets Total Time to Complete 0.4175 (See Total Wage Calculations table for detail) Sr Account Clerk Hourly Rate \$ 82.92 Total Cost this position \$ 34.62	

COST TO PERFORM:	COST	
	Labor cost to perform this task \$ 34.62 Bank Charges (Re-cleared= \$1.20 Returned= \$1.50) \$ 2.70 Copies/Mailing/Supplies \$ 0.16 Copies 0.16 (2 photo copies, 1 printer copy) Mailing 0.00 None Supplies 0.00 None 0.16 Total cost per transaction \$ 37.48	

CURRENT FEE:	RI Fee= \$26.00 (\$14.20 to Treasury, \$11.80 to Department)	\$ 14.20
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PROPOSED FEE:	RI Fee= \$54.50 (\$37.50 to Treasury, \$17.00 to Department)	\$ 37.50
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TOTAL ANNUAL PROPOSED FEE:	(Treasurer-Tax Collector annual amount for Debit Memos)	\$ 45,000.00
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Revised by: Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by: Jenine Windeshausen Treasurer-Tax Collector	Approved by:
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME: Returned Item- Treasurer-Tax Collector's Office
LEGAL AUTHORITY: R & T 2509.1 , Government Code 6157b

DESCRIPTION OF SERVICE: Debit processing and recovery of funds procedures of returned items for the Treasurer-Tax Collector's Office.

ESTIMATED VOLUME: 400 annually

PROCESS STEPS:	PAS Coding: OCA=103500, PCA=Varies, DL3= 6116	HOURS
1) Make a screen print of the collection from tax system database		
2) Run stub list for accounts & amounts to be reversed (if applicable)		
3) Complete Treasury information form. Return check and form to Treasury		
4) Make copies of check and form when returned by Treasury		
5) Process Roll Change to reverse payment		
6) Attach notes to unpaid parcel(s) in tax data system		
7) Prepare Check Return Letter		
8) Make copy of letter, check and Treasury information form		
9) File copies of Debit Memo, Treasury form, Check Return Letter and check		
10) Mail letter, check and copy of tax bill with RI fee attached		
11) Distribute copy of Debit Memo to appropriate Control Desk Clerk who will record information in spreadsheet		
12) Repeat steps 1, 4, 5, 6, and a portion of step 10 for each parcel after the first		
Total Time to Complete		0.7515
(See Total Wage Calculations table for detail) Sr. Accountant Aud Hrly Rate		\$ 138.58
Total Cost this position		\$ 104.14

COST TO PERFORM:	COST
Labor cost to perform this task	\$ 104.14
Copies/Mailing/Supplies	\$ 0.83
Copies 0.16 (2 photo copies, 1 printer copy)	
Mailing 0.50 (1 First Class & bonding each)	
Supplies 0.06 (Envelopes- 1 #10 @ .03)	
0.11 (1 letter while, 1 Universal Tax bill each)	
0.83	
Total cost per transaction	\$ 104.97

CURRENT FEE: RI Fee= \$26.00 (\$14.20 to Treasury, \$11.80 to Tax Collector) \$ 11.80

PROPOSED FEE: RI Fee= \$54.50 (\$37.50 to Treasury, \$17.00 to Tax Collector) \$ 17.00

TOTAL ANNUAL PROPOSED FEE: (Treasurer-Tax Collector's annual amount for Returned Items) \$ 6,800.00

Revised by: Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by: Jenine Windeshausen Treasurer-Tax Collector	Approved by:
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Returned Item- Treasurer-Animal Control
LEGAL AUTHORITY:	Government Code 6157b

DESCRIPTION OF SERVICE:	Debit processing and recovery of funds procedures of returned items for Animal Control
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ESTIMATED VOLUME:	30 annually
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PROCESS STEPS:	PAS Coding: OCA= Varies, PCA= Varies, OL3= 8116	HOURS
	1) Give coding to Treasury for Debit Memo	
	2) Pick-up returned check and Debit Memo from Treasury	
	3) Un-pay item and indicate in database file that a returned check has been received	
	4) Draft and mail letter to customer	
5) Follow-up with a phone call to customer, if necessary		
6) Turn over to Revenue Services for collection if funds not recovered within 45 days		
	Total Time to Complete	0.5000
(See Total Wage Calculations table for detail)	Sr. Account Clerk Hourly Rate	\$ 41.60
	Total Cost this position	\$ 20.80

COST TO PERFORM:		COST
	Labor cost to perform this task	\$ 20.80
	Copies/Mailing/Supplies	\$ 0.60
	Copies 0.04 (1 Poster Copy)	
	Mailing 0.50 (1 First Class & handling)	
	Supplies 0.06 (Envelopes 1 #10 - #9)	
	0.60	
	Total cost per transaction:	\$ 21.40

CURRENT FEE:	RI Fee= \$26.00 (\$14.20 to Treasury, \$11.80 to Animal Control)	\$ 11.80
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PROPOSED FEE:	RI Fee= \$54.50 (\$37.50 to Treasury, \$17.00 to Animal Control)	\$ 17.00
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TOTAL ANNUAL PROPOSED FEE:	(Animal Control's annual amount for Returned Items)	\$ 510.00
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Revised by: Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by: Jerrine Windeshausen Treasurer-Tax Collector	Approved by:
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Returned Item- Auburn Recreational District
LEGAL AUTHORITY:	Government Code 6157b

DESCRIPTION OF SERVICE:	Debit processing and recovery of funds procedures of returned items for the Auburn Recreational District
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ESTIMATED VOLUME:	60 annually
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PROCESS STEPS:	PAS Coding: OCA= Varies, PCA= Varies, OL3= 8116	HOURS
	1) Give coding to Treasury for Debit Memo 2) Reverse payment from customer's account 3) Add returned check fee to customer's account 4) Make copies of all documents and prepare letter for customer 5) Mail letter to customer and give 10 day notice to cover check 6) Post re-payment to customer's account upon receipt 7) Block customer from writing checks for one year	
	Total Time to Complete	0.2500
(S&B provided by ARD Manager)	Dept. Manager's Hrly Rate	\$ 25.00
	Total Cost this position	\$ 6.25

COST TO PERFORM:	COST
Labor cost: to perform this task	\$ 6.25
Copies/Mailing/Supplies	\$ 1.41
Copies 0.50 (\$.50 per returned item)	
Mailing 0.41 (\$.41 per returned item)	
Supplies 0.50 (\$.50 per returned item)	
1.41	
Total cost per transaction	\$ 7.66

CURRENT FEE:	RI Fee= \$26.00 (\$14.20 to Treasury \$11.80 to ARD)	\$ 11.80
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PROPOSED FEE:	RI Fee= \$54.50 (\$37.50 to Treasury \$17.00 to ARD)	\$ 17.00
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TOTAL ANNUAL PROPOSED FEE:	(ARD's annual amount for Returned Items)	\$ 1,020.00
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Revised by Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by Jennie Windeshausen Treasurer-Tax Collector	Approved by
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Returned Item- Community Development Resource Agency
LEGAL AUTHORITY:	Government Code 6157b

DESCRIPTION OF SERVICE:	Debit processing and recovery of funds procedures of returned items for Community Development Resource Agency
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ESTIMATED VOLUME:	15 annually
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PROCESS STEPS:	PAS Coding: OCA= Varies, PCA= Varies, OL3= 8116	HOURS
	1) Give coding to Treasury for Debit Memo 2) Pick-up returned check and Debit Memo from Treasury 3) Place a hold on the corresponding permit in CDRA database 4) Contact customer by telephone 5) Follow-up with a letter, as needed	
	Total Time to Complete	0.7515
	(See Total Wage Calculations table for detail) Sr Acct Clerk's Hourly Rate	\$ 41.52
	Total Cost this position	\$ 31.20

COST TO PERFORM:	COST	
	Labor cost to perform this task	\$
Copies/Mailing/Supplies	\$	-
Total cost per transaction	\$	31.20

CURRENT FEE:	RI Fee= \$26.00 (\$14.20 to Treasury, \$11.80 to CDRA)	\$	11.80
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PROPOSED FEE:	RI Fee= \$54.50 (\$37.50 to Treasury, \$17.00 to CDRA)	\$	17.00
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TOTAL ANNUAL PROPOSED FEE:	(CDRA's annual amount for Returned Items)	\$	255.00
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Revised by: Cindy C. Blrows Sr. Administrative Services Officer	Reviewed by: Jenine Windshausen Treasurer-Tax Collector	Approved by:
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME: Returned Item- Revenue Services
LEGAL AUTHORITY: Government Code 6157b

DESCRIPTION OF SERVICE: Debit processing and recovery of funds procedures of returned items for Revenue Services

ESTIMATED VOLUME: 355 annually

PROCESS STEPS:	PAS Coding: OCA= Varies, PCA= Varies, OL3= 8116	HOURS
	1) Pick-up returned check and Debit Memo from Treasury 2) Pull-up payment information in data system and print 3) Post as returned check in data system 4) Post returned check fee 5) Generate returned check letter to customer 6) Mail letter 7) Balance daily total of returned checks against Debit Memos 8) Further research any checks returned "Unable to Locate"	
	Total Time to Complete	0.1670
	(See Total Wage Calculations table for detail) Accounting Tech's Hry Rate	\$ 45.96
	Total Cost this position	\$ 7.68

COST TO PERFORM:	COST	
	Labor cost to perform this task	\$
Copies/Mailing/Supplies	\$	0.60
Copies 3.07 (2 printer copies) Mailing 0.50 (1 First Class & handling) Supplies 0.03 (Envelopes #10) 0.60		
Total cost per transaction	\$	8.28

CURRENT FEE: RI Fee= \$26.00 (\$14.20 to Treasury, \$11.80 to Revenue Svcs) \$ 11.80

PROPOSED FEE: RI Fee= \$54.50 (\$37.50 to Treasury, \$17.00 to Revenue Svcs) \$ 17.00

TOTAL ANNUAL PROPOSED FEE: (Revenue Svc's annual amount for Returned Items) \$ 6,035.00

Revised by: Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by: Jemine Windeshausen Treasurer-Tax Collector	Approved by:
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Secured and Redemption Reminder Notices
LEGAL AUTHORITY:	R & T 2621, Government Code 6100 (in part)

DESCRIPTION OF SERVICE:	Running, printing and mailing current secured and supplemental reminder notices to taxpayers who are delinquent on 1st and/or 2nd installments.
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ESTIMATED VOLUME:	24,500 annually
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PROCESS STEPS:	PAS Coding: OCA=103500, PCA= 20000, OL3= 8116	HOURS
1) Call-up unpaid information via tax database system		
2) Load printer with colored late notice paper to print		
3) Print bills		
4) Sort through bills and combine same taxpayers together		
5) Locate and remove any bills that should not be mailed		
6) Fold bill and insert into envelope along with a return envelope, either manually or by machine		
Total Time to Complete		0.0067
(See Total Wage Calculations table for detail) Sr. Accountant Aud Hrly Rate		\$ 138.58
Total Cost this position		\$ 0.92

COST TO PERFORM:	COST
Labor cost to perform this task	\$ 0.92
Copies/Mailing/Supplies	\$ 0.69
Mailing 0.58 (1st Class plus handling)	
Supplies 0.05 (Envelopes- 1.49 & #10 each)	
0.05 (Universal bill 1 white)	
Total 0.69	
Total cost per transaction	\$ 1.61

CURRENT FEE:		None
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PROPOSED FEE:		None
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TOTAL ANNUAL PROPOSED FEE:		None
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Written by: Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by: Jenine Windeshausen Treasurer-Tax Collector	Approved by: Jenine Windeshausen Treasurer-Tax Collector
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Secured Tax Charges-Payment Plan
LEGAL AUTHORITY:	R & T 4217

DESCRIPTION OF SERVICE:	Research, set-up and monitor payment plan.
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ESTIMATED VOLUME:	300-350 payment plans annually. Approximately 20 new payment plans created per month.
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PROCESS STEPS:	PAS Coding: OCA= 103500, OL3= 8116	HOURS
	1) Plan agreements mailed, per customer requests (20 monthly)	
2) Records maintained daily, updated monthly & sent to Auditor		72.00
3) Approximately 250 reminder notices mailed in February		6.00
4) Approximately 175 defaulted Pay Plan notices mailed in May		3.00
5) Ongoing research and phone calls for duration of Pay Plan		204.00
6) Transfer Payment Plan funds to Redemption when paid in full		24.00
	Total Time to Complete	325.00
(See Total Wage Calculations table for detail)	Accountant Aud. Hrly Rate	\$ 119.71
	Total Cost this position	\$ 38,906.03

COST TO PERFORM:		COST
	Labor cost to perform this task	ANNUALLY \$ 38,906.03
	Copies/Mailing/Supplies	ANNUALLY \$ 411.64
	Copies 14.88 (Copies- 240)	
	Mailing 337.5 (665 1st Class plus handling)	
	Supplies 39.24 (Envelopes- 665 #5 x 8 #10 x 6 1/2)	
	39.24 (Universal books- 240 white 425 colored)	
	Total 411.64	
	Total cost per transaction	\$ 120.98

CURRENT FEE:		\$ 40.00
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PROPOSED FEE:		\$ 121.00
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TOTAL ANNUAL PROPOSED FEE:		\$ 39,325.00
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Revised by Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by Jenine Windelhausen Treasurer-Tax Collector	Approved by
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**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Unsecured Collection Charges
LEGAL AUTHORITY:	R & T 2922e

DESCRIPTION OF SERVICE:	Various collection charges on Unsecured delinquent taxes.
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ESTIMATED VOLUME:	Approximately 3,400 Notices of Intent annually Approximately 1,350 Recorded Liens annually Approximately 300 Collection Notices annually Approximately 950 Released Liens and payments to apply annually Approximately 600 Department of Motor Vehicles Holds annually
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PROCESS STEPS:	PAS Coding: OCA= 103500, PCA= 21000, OL3= 8118	HOURS
	(See following page for step detail)	Time to Complete
1) Notices of Intent processing	\$ 7.83 (Hrly wage x time)	0.0835
2) Recorded Lien processing	\$ 23.50 (Hrly wage x time)	0.2505
3) Collection Notice processing	\$ 15.66 (Hrly wage x time)	0.1670
4) Released Lien processing	\$ 25.06 (Hrly wage x time)	0.2672
5) DMV Hold processing	\$ 15.66 (Hrly wage x time)	0.1670
(See Total Wage Calculations table for detail) Accounting Tech's Hrly Rate		\$ 93.80

COPIES/MAILING/SUPPLIES:		COST
1) Notice of Intent:	(See next page for detail)	\$ 0.56
2) Recorded Lien:	(See next page for detail)	\$ 0.07
3) Collection Notice:	(See next page for detail)	\$ 0.62
4) Released Lien:	(See next page for detail)	\$ 13.07
5) DMV Hold:	(None-labor only)	None

TOTAL COST TO PERFORM:		COST
1) Notice of Intent:	(Steps 1 and 3 of Process Steps, next page)	\$ 8.39
2) Recorded Lien:	(Steps 1, 2 and 4 of Process Steps, next page)	\$ 23.57
3) Collection Notice:	(Steps 1 and 5 of Process Steps, next page)	\$ 16.29
4) Released Lien:	(Steps 6, 7 and 8 of Process Steps, next page)	\$ 38.14
5) DMV Hold:	(Steps 9 and 10 of Process Steps, next page)	\$ 15.66

CURRENT FEE:		
1) Notice of Intent:		\$ 5.00
2) Recorded Lien:		\$ 6.00
3) Collection (Delinquent) Notice:		\$ 2.50
4) Released Lien:		\$ 14.50
5) DMV Hold:		None

PROPOSED FEE:		
1) Notice of Intent:		\$ 8.35
2) Recorded Lien:		\$ 23.55
3) Collection Notice:		\$ 16.30
4) Released Lien:		\$ 38.15
5) DMV Hold:		\$ 15.65

Revised by: Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by: Jenine Windshausen Treasurer-Tax Collector	Approved by:
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TOTAL ANNUAL PROPOSED FEE:	
1) Notice of Intent:	\$ 28,390.00
2) Recorded Lien:	\$ 31,792.50
3) Collection Notice:	\$ 4,890.00
4) Released Lien:	\$ 36,242.50
5) DMV Hold:	\$ 9,390.00

PROCESS STEPS:

Hours: (each step)

- 0.0167 1) Run report on Unsecured delinquent taxes
- 0.0668 2) Pre-recorded lien research
- 0.0668 3) Send notice of intent
- 0.1670 4) Record lien document
- 0.1503 5) Send collection notice to taxpayer
- 0.0835 6) Post-recorded lien research
- 0.0167 7) Journal recording fee to Recorder's Office
- 0.1670 8) Record release lien document
- 0.1169 9) Process DMV registration hold
- 0.0501 10) Process DMV registration release

COPIES/MAILING/SUPPLIES:

Mailing:	0.50 (1 First Class & handling each)
Supplies:	0.06 (Envelopes- 1 #10, 1 #9 each)
Notices of Intent:	0.56
Copies:	0.07 (2 printer copies each)
Recorded Liens:	0.07
Copies:	0.06 (1 photo copy each)
Mailing:	0.50 (1 First Class & handling each)
Supplies:	0.06 (Envelopes- 1 #10, 1 #9 each)
Collection Notices:	0.62
Recorder's Fee:	13.00 Fee to release Lien
Copies:	0.07 (2 printer copies each)
Released Liens:	13.07

**Placer County Treasurer-Tax Collector
Schedule of Fees**

FEE NAME:	Unsecured Tax Charges- Payment Plan
LEGAL AUTHORITY:	R & T 2922e

DESCRIPTION OF SERVICE:	Establish payment plan for the payment of unsecured taxes.
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ESTIMATED VOLUME:	20 annually
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PROCESS STEPS:	PAS Coding: OCA= 103500, PCA= 21000, OLS= 8116	HOURS
1) Customer requests payment plan		
2) Monthly payment amount is determined		
3) Payment plan agreement is prepared and sent to taxpayer for signature		
4) Signed payment plan agreement is received and placed in taxpayer's file until taxes are paid off		
5) Payment plans are checked monthly to ensure payments are received		
6) Monthly non-payment reminder letters are sent when payments are not received		
7) Prepare and process journal entries upon pay-off		
Total Time to Complete		1.3340
(See Total Wage Calculations table for detail) Accounting Tech's Hrly Rate		\$ 93.80
Total Cost this position		\$ 125.12

COST TO PERFORM:	COST
Labor cost to perform this task	\$ 125.12
Copies/Mailing/Supplies	\$ 1.20
Copies 0.07 (2 printer copies each)	
Mailing 1.20 (2 First Class & handling each)	
Supplies 0.07 (Business Cards- 1 each)	
0.06 (Envelopes- 1 #10 1 #9 each)	
1.20	
Total cost per transaction	\$ 126.33

CURRENT FEE:	\$ 24.00
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PROPOSED FEE:	\$ 126.00
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TOTAL ANNUAL PROPOSED FEE:	\$ 2,520.00
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Revised by Cindy C. Burrows Sr. Administrative Services Officer	Reviewed by Jenine Windeshausen Treasurer-Tax Collector	Approved by
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Charts And Tables

Placer County Total Wage Calculations

Job Title	Productive Hourly Wage	Benefits	Overhead and A87 Costs	Total Hourly Wage
* Treasurer-Tax Collector	\$ 82.13	\$ 46.34	\$ 39.17	\$ 167.64
* Assistant Treasurer-Tax Collector	\$ 70.88	\$ 40.00	\$ 33.81	\$ 144.69
Chief Deputy Treasurer	\$ 62.30	\$ 35.15	\$ 113.67	\$ 211.11
Treasurer-Tax Manager	\$ 57.52	\$ 32.46	\$ 104.96	\$ 194.94
* Senior Administrative Services Officer	\$ 46.21	\$ 26.08	\$ 22.04	\$ 94.33
Tax Collections Officer	\$ 46.21	\$ 26.08	\$ 84.32	\$ 156.60
* Technology Solutions Analyst II	\$ 41.85	\$ 23.62	\$ 19.96	\$ 85.43
Senior Accountant Auditor	\$ 40.89	\$ 23.08	\$ 74.61	\$ 138.58
Accountant Auditor II	\$ 35.32	\$ 19.93	\$ 64.45	\$ 119.71
Account Auditor I	\$ 30.51	\$ 17.22	\$ 55.68	\$ 103.41
* Executive Secretary	\$ 28.33	\$ 15.98	\$ 13.51	\$ 57.82
Accounting Technician	\$ 27.68	\$ 15.62	\$ 50.50	\$ 93.80
Senior Account Clerk	\$ 24.47	\$ 13.81	\$ 44.65	\$ 82.92
Account Clerk Journey	\$ 23.30	\$ 13.15	\$ 42.52	\$ 78.98
Account Clerk Entry	\$ 21.14	\$ 11.93	\$ 38.57	\$ 71.63
Senior Account Clerk (Animal Control)	\$ 24.47	\$ 17.13	n/a	\$ 41.60
Senior Account Clerk (CDRA)	\$ 24.47	\$ 17.05	n/a	\$ 41.52
Account Clerk Journey (Aud-Controller)	\$ 20.17	\$ 11.31	\$ 21.67	\$ 53.14
Accounting Technician (Revenue Services)	\$ 27.68	\$ 18.29	n/a	\$ 45.96
Administrative Technician (Clerk-Recorder)	\$ 28.33	\$ 18.50	n/a	\$ 46.83
Senior Accountant Auditor (Aud-Controller)	\$ 35.39	\$ 19.84	\$ 38.03	\$ 93.26

Data Sources for/explanation of:

Hourly Wage: Schedule of Classifications and Salary Grades for Classified & Unclassified Services as of May 1, 2008 (County V Drive, Personnel)

Benefits: PERS, FICA, OPEB, Worker's Compensation & Employee Group Insurance, 08/09 budget (Treasurer-Tax Collector= 56.43%, Animal Control= 38.68%, Auditor-Controller= 56.07%, CDRA= 38.37%, Clerk-Recorder= 38.24%, Revenue Services= 38.36%)

Overhead: Expenditure Financial Analysis Report 2007/08. Treasurer-Tax Collector= 86.15%; Auditor-Controller= 49.85%

A-87 Costs: Auditor-Controller Investment Administration Costs 2007/08 report. Treasurer-Tax Collector= 30.49%; Auditor-Controller= 19.0%

* For Management/indirect positions, office overhead % not included to ensure no duplication of overhead charges

INVESTMENT ADMINISTRATION COSTS
A-87 RATES
2007/08

	AUDITOR		
A-87 COSTS	CONTROLLER	TREASURER	TOTAL
	952,778	1,055,514	2,008,292

TOTAL EXPENDITURES	4,944,910	3,461,401	8,406,311
LESS: FIXED ASSETS	(13,000)		(13,000)
INTRA FUND TRSF IN	83,800		83,800
ADJUSTED EXPENDITURES	5,015,710	3,461,401	8,477,111

A-87 RATE	19.00%	30.49%
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July thru Aug. 2007 A87 Adj.

Direct Costs - July - Aug. 2007	1,504.72	185,296.36
A87 Est. Rate	18.23%	26.47%
A87 Estimate Applied	274.31	49,047.95
A87 Actual Rate	19.00%	30.49%
A87 Actual Amount	285.90	56,496.86
Diff (Adj. In Sept. 2007)	11.59	7,448.91

Applicable Codes

Revenue & Taxation Codes

2509.1

Notwithstanding any other provision of law, after the return to the depositing county officer of any unpaid negotiable paper, the tax collector may charge the person who attempted payment through the unpaid negotiable paper a fee not to exceed the cost of making required notifications to the person, processing the returned unpaid negotiable paper, and making the required cancellations on the tax roll. The fee amount shall be set by the board of supervisors and be subject to the fee review procedures required by Section 54986 of the Government Code. The fee may be added to the tax bill and collected in the same manner as costs recovered under Section 2621.

2621

After the second installment of taxes on the secured roll is delinquent, the tax collector shall collect a cost of ten dollars (\$10) for preparing the delinquent tax records and giving notice of delinquency on each separate valuation on the secured roll of:

- (a) Real property, except possessory interests.
- (b) Possessory interests.
- (c) Personal property cross-secured to real property.

The cost shall be collected even though the property appears on the roll due to a special assessment and no valuation of the property is given.

2706

After the second installment of taxes on the secured roll is delinquent, the tax collector shall collect a cost of ten dollars (\$10) for preparing the delinquent tax records and giving notice of delinquency on each separate valuation on the secured roll of:

- (a) Real property, except possessory interests.
- (b) Possessory interests.
- (c) Personal property cross secured to real property.

The cost shall be collected even though the property appears on the roll due to a special assessment and no valuation of the property is given.

2821 (reads in part)

Upon authorization by ordinance by the board of supervisors, the county may charge a fee for actual costs incurred for the processing of an application for separate assessment, and the initial and ongoing costs of separate assessment, billings, and mailings. Fees shall be subject to Chapter 12.5 (commencing with Section 54985) of Part 1 of Division 2 of Title 5 of the Government Code, and may be billed separately or prior to initial separate tax bills, or both, or collected on subsequent tax bills, and shall be deposited in the county's general fund.

2824

The assessor shall transmit the application to the auditor, who shall enter the descriptions and the valuations of the parcels on the roll, and shall compute the amount due thereon.

2922

(e) In addition to the penalties imposed by this section, the tax collector may collect actual costs of collection incurred by the county up to the time the delinquency is paid.

4102

The amount necessary to redeem shall be paid in lawful money of the United States and is the sum of the following:

- (a) The total amount of all prior year defaulted taxes.
- (b) Delinquent penalties and costs.
- (c) Redemption penalties.
- (d) A redemption fee of one dollar and fifty cents (\$1.50) on each separately valued parcel tax defaulted after June 13, 1947, and prior to June 13, 1969. A redemption fee of two dollars (\$2) on each separately valued parcel tax defaulted after June 12, 1969, and prior to January 1, 1979. A redemption fee of five dollars (\$5) on each separately valued parcel tax defaulted after January 1, 1979, and prior to January 1, 1984, and a redemption fee of fifteen dollars (\$15) on and after that date. On property tax defaulted prior to June 13, 1947, there shall be no redemption fee collected.

4151 (reads in part)

Upon authorization by ordinance by the board of supervisors, the tax collector may charge an application fee for the actual cost incurred for the processing of an application for the separate valuation of any parcel for redemption under the provisions of this chapter. The fee shall be governed by the provisions of Chapter 12.5 (commencing with Section 54985) of Part 1 of Division 2 of Title 5 of the Government Code.

4217

(a) Any person may elect to pay delinquent taxes in installments under this article at any time prior to 5 p.m. on the last business day prior to the date when the tax collector obtains the power to sell the property, except that if payment of delinquent taxes in installments is started under this article and the amount required to be paid in any fiscal year is not paid as required by this article, payments on property that, but for the installment redemption plan, would have been subject to a power of sale pursuant to Section 3691 during the calendar year in which default on the redemption plan occurs may not again be started under this article. All other payments may be started on or after July 1 of the fiscal year commencing after the fiscal year in which default occurred.

(b) (1) A person electing to pay delinquent taxes in installments may be subject to a fee for processing the person's request.

(2) The fee for payment of delinquent taxes in installments to the tax collector may be established by ordinance by the board of

supervisors. The fee shall be governed by the provisions of Chapter 12.5 (commencing with Section 54985) of Part 1 of Division 2 of Title 5 of the Government Code and may be collected on the tax bill.

4656.5

All redemption fees collected for property tax-defaulted prior to January 1, 1984, shall be distributed 50 percent to the State of California for deposit in the General Fund and 50 percent to the county that is the situs of the tax-defaulted property for deposit in its general fund. Redemption fees collected for property tax defaulted on and after January 1, 1984, shall be distributed five dollars (\$5) to the State of California for deposit in the General Fund and ten dollars (\$10) to the county that is the situs of the tax-defaulted property for deposit in its general fund.

5832

(b) Within five working days of receipt of the written demand for a conditional tax clearance certificate or tax clearance certificate, the county tax collector shall forward the conditional tax clearance certificate or tax clearance certificate, showing no tax liability exists, to the requesting escrow officer. In the event the final due date of the tax clearance certificate or conditional tax clearance certificate expires within 30 days of the date of its issuance, an additional conditional tax clearance certificate or tax clearance certificate shall be completed, which has a final due date of at least 30 days beyond the date of issuance. The tax collector shall not charge a fee for the issuance of a certificate unless a previously issued tax clearance certificate or conditional tax clearance certificate expires prior to the date upon which title transfers. The fee for the issuance of a subsequent certificate with respect to that manufactured home shall be an amount equal to the actual costs of preparing and processing that certificate.

Government Codes

6100 (reads in part)

Officers of the state, or of a county or judicial district, shall not perform any official services unless upon the payment of the fees prescribed by law for the performance of the services, except as provided in this chapter.

6157

(b) If any personal check offered in payment pursuant to this section is returned without payment, for any reason, a reasonable charge for the returned check, not to exceed the actual costs incurred by the public agency, may be imposed to recover the public agency's processing and collection costs. This charge may be added to, and become part of, any underlying obligation other than an obligation which constitutes a lien on real property, and a different method of payment for that payment and future payments by this person may be prescribed.

54985

(a) Notwithstanding any other provision of law that prescribes an amount or otherwise limits the amount of a fee or charge that may be levied by a county, a county service area, or a county waterworks district governed by a county board of supervisors, a county board of supervisors shall have the authority to increase or decrease the fee or charge, that is otherwise authorized to be levied by another provision of law, in the amount reasonably necessary to recover the cost of providing any product or service or the cost of enforcing any regulation for which the fee or charge is levied. The fee or charge may reflect the average cost of providing any product or service or enforcing any regulation. Indirect costs that may be reflected in the cost of providing any product or service or the cost of enforcing any regulation shall be limited to those items that are included in the federal Office of Management and Budget Circular A-87 on January 1, 1984.

(b) If any person disputes whether a fee or charge levied pursuant to subdivision (a) is reasonable, the board of supervisors may request the county auditor to conduct a study and to determine whether the fee or charge is reasonable.

Nothing in this subdivision shall be construed to mean that the county shall not continue to be subject to fee review procedures required by Article XIII B of the California Constitution.

(c) This chapter shall not apply to any of the following:

(1) Any fee charged or collected by a court clerk pursuant to Chapter 5.5 (commencing with Section 116.110) of Title 1 of Part 1 of the Code of Civil Procedure, Title 8 (commencing with Section 68070) of the Government Code, or Section 103470 of the Health and Safety Code, or any other fee or charge that may be assessed, charged, collected, or levied pursuant to law for filing judicial documents or for other judicial functions.

(2) Any fees charged or collected pursuant to Chapter 2 (commencing with Section 6100) of Division 7 of Title 1.

(3) Any standby or availability assessment or charge.

(4) Any fee charged or collected by a county agricultural commissioner.

(5) Any fee charged or collected pursuant to Article 2.1 (commencing with Section 12240) of Chapter 2 of Division 5 of the Business and Professions Code.

(6) Any fee charged or collected by a county recorder or local registrar for filing, recording, or indexing any document, performing any service, issuing any certificate, or providing a copy of any document pursuant to Section 2103 of the Code of Civil Procedure, Section 27361, 27361.1, 27361.2, 27361.3, 27361.4, 27361.8, 27364, 27365, or 27366 of the Government Code, Section 103625 of the Health and Safety Code, or Section 9525 of the Commercial Code.

(7) Any fee charged or collected pursuant to Article 7 (commencing with Section 26720) of Chapter 2 of Part 3 of Division 2 of Title 3 of the Government Code.

66451.2

The local agency may establish reasonable fees for the processing of tentative, final and parcel maps and for other procedures required or authorized by this division or local ordinance, but the fees shall not exceed the amount reasonably required by such agency to administer the provisions of this division. The fees shall be imposed pursuant to the Mitigation Fee Act, consisting of Chapter 5 (commencing with Section 66000), Chapter 6 (commencing with Section 66010), Chapter 7 (commencing with Section 66020), Chapter 8 (commencing with Section 66016), and Chapter 9 (commencing with Section 66020) of Division 1.

68096.1

a) Any employee of a local agency who is obliged by a subpoena to attend a civil action or proceeding as a witness in litigation in a matter regarding an event or transaction which he or she perceived or investigated in the course of his or her duties, to which that local agency is not a party, shall receive the salary or other compensation to which he or she is normally entitled from that local agency during the time that he or she prepares for his or her response and appearance, during the time that he or she travels to and from the place where the court or other tribunal is located and while he or she is required to remain at that place pursuant to the subpoena. He or she shall also receive from that local agency the actual necessary and reasonable traveling expenses he or she incurred in complying with the subpoena.

(b) The party at whose request the subpoena is issued shall reimburse the local agency for the full cost incurred by the local agency in paying the employee his or her salary or other compensation and traveling expenses as provided for in this section, for each day that the employee is required to remain in attendance pursuant to the subpoena. The amount of one hundred fifty dollars (\$150), together with the subpoena, shall be tendered to that local agency

for each day that the employee is required to remain in attendance pursuant to the subpoena.

(c) If the actual expenses should later prove to be less than the amount tendered, the excess of the amount tendered shall be refunded.

(d) If the actual expenses should later prove to be more than the amount tendered, the difference shall be paid to the local agency by the party at whose request the subpoena was issued.

(e) If a court continues a proceeding on its own motion, no additional witness fee shall be required prior to the issuance of a subpoena or the making of any order directing the employee to appear on the date to which the proceeding is continued.

(f) As used in this section, "local agency" means a city, county, city and county, special district, redevelopment agency, or any other political subdivision of the state.

County Code

Chapter 2, Section 2.116.030

Fees for copies

The following charges shall be made for all copies, not otherwise set by state or county statutes, except that no charges shall be made for any copies furnished to another county department (except for replacement copies of the Placer County Code), or to an indigent criminal defendant, or such defendant's counsel, where it pertains to his or her case:

A. Regular photocopies:	
1. First page of any document	\$0.50 each page
2. First copy of each additional page of same document*	0.25 each page
3. Additional copies/pages of same document	0.10 each page
4. Certification of official documents	1.75 each document

* e.g., a 1-page document is \$.50; a 10-page document is \$2.75; a 20-page document is \$5.25, as is a 20 page duplexed document where there are 10 pieces of paper printed on both sides.

Chapter 5, Section 5.08.170

Duplicate license

A duplicate license may be issued by the tax collector to replace any license previously issued under the provisions of this chapter which has been lost or destroyed, upon the licensee filing an affidavit attesting to such fact, and at the time of filing such affidavit paying to the tax collector a fee for processing a duplicate license. The fee for such duplicate license shall be charged as established by Section 2.116.09C. (Prior code § 5.380)