

**THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA**  
**and for Special Districts, Agencies and Authorities Governed by the Board**

Adopted this Resolution on 03/03/2009 by the following vote:

**AYES:**   
**NOES:**   
**ABSENT:**   
**ABSTAIN:**   
**RECUSE:**



**Resolution No. 2009/47**

**and the Auditor-Controller by his following signature.**

SUBJECT: Findings and Determination Concerning the Implementation of the Property Tax Administrative Cost Recovery Provisions of Revenue and Taxation Code section 95.3

A public hearing having been held during the Board of Supervisors' meeting of March 3, 2009, on implementation of the property tax cost recovery provisions of Revenue and Taxation Code section 95.3, as provided in Board of Supervisors' Resolution 97/129, the Board of Supervisors, and the Auditor-Controller, hereby make the following findings and determination.

**A.**

Property Tax Administrative Cost Recovery

1. On January 20, 2009, the Auditor-Controller filed with the Clerk of the Board of Supervisors a report of the 2007-2008 fiscal year property tax-related costs of the Assessor, Tax Collector, Auditor and Assessment Appeals Board, including the applicable administrative overhead costs permitted by federal circular A-87 standards, proportionally attributable to each local jurisdiction and Educational Revenue Augmentation Fund (ERAF) in Contra Costa County, in the ratio of property tax revenue received by each local jurisdiction and ERAF divided by the total property tax revenue received by all local jurisdictions and ERAFs in the county for the current fiscal year. The report included proposed charges against each local jurisdiction excepting school entities, for the local jurisdiction's proportionate share of such administrative costs.

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

**ATTESTED: March 3, 2009**

David J. Twa, County Administrator and Clerk of the Board of Supervisors

**Contact: Lisa Driscoll, 335-1023**

By: , Deputy

**cc:** Steve Ybarra, Rebecca Hooley, Laura Strobel

2. On March 3, 2009 at the Board of Supervisors' meeting, a public hearing was held on the Auditor-Controller's report, notice of which was given as required by law and by Board of Supervisors' Resolution 97/129.

3. The report of the Auditor-Controller filed on January 20, 2009, is hereby adopted, and the Board of Supervisors and the Auditor-Controller find that amounts expressed in said report do not exceed the actual amount of 2007-2008 fiscal year property tax administrative costs proportionally attributable to local jurisdictions.

4. The additional revenue received by Contra Costa County on account of its 2007-2008 fiscal year property tax administrative costs pursuant to Revenue and Taxation Code section 95.3 shall be used only to fund the actual costs of assessing, collecting and allocating property taxes. An equivalent amount of the revenues budgeted to finance assessing, collecting and allocating property taxes in fiscal year 2008-2009 may be reallocated to finance other county services. In the event that the actual 2008-2009 costs for assessing, collecting and allocating property taxes plus allowable overhead costs are less than the amounts determined in the January 20, 2009 report by the Auditor-Controller, the difference shall be proportionally allocated to the respective local jurisdictions which paid property tax administration charges.

## B.

### FINDINGS AND DETERMINATION

1. Written objection from the City of Oakley was received on February 3, 2009. The objection is overruled on the ground that the Auditor Controller's report of January 20, 2009 properly includes property tax revenues resulting from the application of Revenue & Taxation Code § § 97.68 and 97.70 in the calculation of administrative costs under Revenue and Taxation Code §95.3.

2. The property tax administrative costs proportionately attributable to each local jurisdiction for the 2007-2008 fiscal year are as set forth in the Auditor-Controller's report of January 20, 2009, attached hereto as Exhibit A.

3. The amounts expressed in the Auditor-Controller's report of January 20, 2009 are correct.

4. Notice as required by law was given of the public hearing on March 3, 2009.

5. The grounds stated herein to support findings are not exclusive and any findings may be supported on any lawful ground, whether or not expressed herein.

6. If any finding herein is held invalid, such invalidity shall not affect findings which can be given effect without the invalid provision, and to this end, the invalid finding is severable.

So found and determined

\_\_\_\_\_  
Stehen J. Ybarra Contra Costa County Auditor-Controller

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown

ATTESTED:

\_\_\_\_\_  
David Twa, Clerk of the Board of Supervisors and County Administrator

BY: \_\_\_\_\_ Deputy