

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

Adopted this Resolution on 02/28/2023 by the following vote:

AYE:

NO:

ABSENT:

ABSTAIN:

RECUSE:



Resolution No. 2023/46

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 February 28, 2023, 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 RECOVERY

1. On February 7, 2023, the Auditor-Controller filed with the Clerk of the Board of Supervisors a report of the 2021-2022 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.
2. On February 28, 2023, 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 No. 97/129.
3. The report of the Auditor-Controller filed on February 7, 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 2021-2022 fiscal year property tax administrative costs proportionally attributable to local jurisdictions.
4. The additional revenue received by Contra Costa County on account of its 2021-2022 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, equalizing, collecting, and allocating property taxes. An equivalent amount of the revenues budgeted to finance assessing, equalizing, collecting and allocating property taxes in fiscal year 2022-2023 may be reallocated to finance other County services. In the event that the actual 2022-2023 costs for assessing, collecting, equalizing and allocating property taxes plus allowable overhead costs are less than the amounts determined in the February 7, 2023 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. No written objections were received by February 28, 2023 for the public hearing on the Auditor-Controller's report filed on February 7, 2023.
2. The property tax administrative costs proportionately attributable to each local jurisdiction for the 2021-22 fiscal year are as set forth in the Auditor-Controller's report filed on February 7, 2023 attached hereto as Exhibit A.
3. The amounts expressed in the Auditor-Controller's report are correct.
4. Notice as required by law was given of the public hearing on February 28, 2023.
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:

Robert Campbell 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.

Contact: Laura Strobel (925) 655-2058

ATTESTED: February 28, 2023

, County Administrator and Clerk of the Board of Supervisors

By: , Deputy

cc: