



**Contra
Costa
County**

To: Board of Supervisors
From: David Twa, County Administrator
Date: March 3, 2015

Subject: Property Tax Administrative Cost Recovery

RECOMMENDATION(S):

1. OPEN a public hearing, previously fixed for March 3, 2015 at 9:30 a.m., on implementation of the property tax cost recovery provisions of Revenue and Taxation Code section 95.3; RECEIVE testimony and CLOSE the public hearing; and
2. ADOPT the report of the Auditor-Controller filed on January 20, 2015 of the 2013-2014 fiscal year property tax-related costs of the Assessor, Tax Collector, Auditor, and Assessment Appeals Board, including the proposed charges against each local jurisdiction excepting school entities, for the local jurisdiction's proportionate share of such administrative costs; and
3. ADOPT Resolution No. 2015/36 regarding the implementation of the property tax administrative cost recovery provisions of Revenue and Taxation Code section 95.3 for fiscal year 2014-2015.

FISCAL IMPACT:

The fiscal year 2013-2014 net cost of property tax administration was \$14,262,983. This amounts to approximately .66% of all 2013-2014 property taxes levied countywide. This

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD
COMMITTEE

Action of Board On: **03/03/2015** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II Supervisor
Mary N. Piepho, District III Supervisor
Karen Mitchoff, District IV Supervisor

ABSENT: Federal D. Glover, District V Supervisor

Contact: Lisa Driscoll, County Finance Director (925) 335-1023

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, 2015

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

By: June McHuen, Deputy

cc:

cost is allocated to each taxing entity in the County based on net revenues of each entity as a percentage of total revenues. School districts, community college districts, and the County Office of Education are exempt from cost recovery. As a result, the County absorbs the schools' share, which this year amounts to \$6,931,194. The net recovery to the County is \$5,600,317.

FISCAL IMPACT: (CONT'D)

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\$14,262,983 = Total cost of property tax administration

-\$6,931,194 = Exempt School share

-\$1,731,472 = County share

\$5,600,317 = Net recovery to the County

BACKGROUND:

In 1997, the Board adopted Resolution No. 97/129, which provides procedures for property tax administrative cost recovery. The recommended actions are necessary for implementation of Resolution No. 97/129 for the current fiscal year.

CONSEQUENCE OF NEGATIVE ACTION:

The County would not recover \$5,600,317 in property tax administrative costs.

CHILDREN'S IMPACT STATEMENT:

None.

CLERK'S ADDENDUM

CLOSED the public hearing; ADOPTED the report; and ADOPTED Resolution No. 2015/36 making findings and determinations regarding the property tax administrative cost recovery provisions of Revenue and Taxation Code section 95.3 for fiscal year 2014-2015.

ATTACHMENTS

Resolution No. 2015/36

Exhibit A