



Contra Costa County

To: Board of Supervisors
From: Gus Kramer, Assessor
Date: September 18, 2018

Subject: Recovery Costs for Maintaining Use Codes for Special Taxes

RECOMMENDATION(S):

AUTHORIZE the Auditor-Controller to make a deduction from special tax proceeds at the rate of \$0.09 per special assessment and credit that amount to the Assessor's account 1600-9607, pursuant to Board Resolution No. 84/332.

FISCAL IMPACT:

This action would allow the County to recover costs incurred in collecting special taxes on behalf of local agencies.

BACKGROUND:

The Assessor has developed and attempted to maintain parcel use codes for the internal use of this office and is not required to maintain such codes for other purposes. Local agencies imposing special taxes have made use of the parcel use codes in collecting special taxes. Government Code Sections 50077 (b) and 53978 (d) authorize the County to deduct from special tax proceeds its reasonable costs incurred in collecting special taxes on behalf of local agencies.

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **09/18/2018** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I
Supervisor
Candace Andersen, District II
Supervisor
Diane Burgis, District III
Supervisor
Karen Mitchoff, District IV
Supervisor

ABSENT: Federal D. Glover, District V
Supervisor

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: September 18, 2018

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

By: June McHuen, Deputy

Contact: Sara Holman, (925)
313-7503

CONSEQUENCE OF NEGATIVE ACTION:

Denial of this action would prevent the County from recovering its costs incurred in collecting special taxes on behalf of local agencies.

ATTACHMENTS

Board Resolution No. 84/332