



Contra  
Costa  
County

To: Board of Supervisors  
From: David Twa, County Administrator  
Date: February 26, 2019

Subject: Property Tax Administrative Cost Recovery

### **RECOMMENDATION(S):**

- OPEN a public hearing, previously fixed for February 26, 2019 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;
- ADOPT the report of the Auditor-Controller filed on January 22, 2019 of the 2017-2018 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
- ADOPT Resolution No. 2019/35 regarding the implementation of the property tax administrative cost recovery provisions of Revenue and Taxation Code section 95.3 for fiscal year 2018-2019.

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY  
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD  
COMMITTEE

Action of Board On: **02/26/2019** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

#### **VOTE OF SUPERVISORS**

AYE: John Gioia, District I Supervisor  
Candace Andersen, District II Supervisor  
Karen Mitchoff, District IV Supervisor  
Federal D. Glover, District V Supervisor

ABSENT: Diane Burgis, District III 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: February 26, 2019

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

By: June McHuen, Deputy

RECOMMENDATION(S): (CONT'D)

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FISCAL IMPACT:

The fiscal year 2017-2018 net cost of property tax administration was \$16,754,408. This amounts to approximately 0.81% of all 2017-2018 property taxes levied countywide. This 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 \$8,077,555. The net recovery to the County is \$6,671,653.

Total cost of property tax administration	\$16,754,408
Exempt School share of costs	-\$8,077,555
County share of costs	-\$2,005,200
Net recovery to the County	\$6,671,653

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 \$6,671,653 in property tax administrative costs.

ATTACHMENTS

Resolution 2019/35

2018-19 Property Tax Administration Charges