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Contra Costa County

To: Board of Supervisors

From: Monica Nino, County Administrator

Date: January 19, 2021

Subject: Property Tax Administrative Cost Recovery

## **RECOMMENDATION(S):**

- 1. RECEIVE the 2020-2021 report of the Auditor-Controller that contains the property tax-related costs of the Assessor, Tax Collector, Auditor and Assessment Appeals Board for the 2019-2020 fiscal year, as required by Resolution No. 97/129;
- 2. FIX March 2, 2021 at 9:30 a.m. for a public hearing on the determination of property tax administrative costs;
- 3. DIRECT the Clerk of the Board to notify affected local jurisdictions of the public hearing; and
- 4. DIRECT the Clerk of the Board to prepare and publish the required legal notice and make supporting documentation available for public inspection.

#### **FISCAL IMPACT:**

None. The report details the property tax-related costs of the County in fiscal year 2019-2020 in order to determine the amount of cost recovery in fiscal year 2020-2021. The determination of the property tax administrative costs will occur at the hearing on March 2, 2021.

<b>✓</b> APPROVE	OTHER
■ RECOMMENDATION OF CNTY ADMINISTRATOR	
Action of Board On: <b>01/19/2021</b>	✓ 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 Federal D. Glover, District V Supervisor  Contact: Lisa Driscoll (925)	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: January 19, 2021 , County Administrator and Clerk of the Board of Supervisors  By: June McHuen, Deputy
Contact: Lisa Driscoll (925) 335-1023	

### BACKGROUND:

In 1997, the Board of Supervisors 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:

If the hearing is not set to consider and adopt the finding of property tax costs, the costs cannot be recovered, resulting in a loss of General Fund revenue in the current fiscal year.

### **ATTACHMENTS**

2020-21 Property Tax Administration Charges