



Contra
Costa
County

To: Board of Supervisors
From: Monica Nino, County Administrator
Date: March 2, 2021

Subject: Property Tax Administrative Cost Recovery

RECOMMENDATION(S):

OPEN a public hearing, previously fixed for March 2, 2021 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 19, 2021 of the 2019-2020 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. 2021/56 regarding the implementation of the property tax administrative cost recovery provisions of Revenue and Taxation Code section 95.3 for fiscal year 2020-2021.

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD
COMMITTEE

Action of Board On: **03/02/2021** ☒ 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

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 2, 2021

, County Administrator and Clerk of the Board of Supervisors

Contact: Lisa Driscoll, County Finance Director (925) 655-2047

By: June McHuen, Deputy

cc:

RECOMMENDATION(S): (CONT'D)

FISCAL IMPACT:

The fiscal year 2019-2020 net cost of property tax administration was \$17,599,506. This amounts to approximately 0.56% of all 2019-2020 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 \$8,436,409. The net recovery to the County is \$7,079,355.

Total cost of property tax administration	\$17,599,506
Exempt School share of costs	-\$8,436,409
County share of costs	-\$2,083,742
Net recovery to the County	\$7,079,355

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 \$7,079,355 in property tax administrative costs.

ATTACHMENTS

Resolution 2021/56

Exhibit A: 2020-21 Property Tax Administration Charges