



Contra  
Costa  
County

To: Board of Supervisors  
From: Gus Kramer, Assessor  
Date: September 21, 2021

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.

**CONSEQUENCE OF NEGATIVE ACTION:**

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **09/21/2021** ☒ 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: September 21, 2021

, County Administrator and Clerk of the Board of Supervisors

By: Stacey M. Boyd, Deputy

Contact: Sara Holman, (925)  
313-7500

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