



Contra  
Costa  
County

To: Board of Supervisors  
From: Monica Nino, County Administrator  
Date: February 7, 2023

Subject: Property Tax Administrative Cost Recovery

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

1. RECEIVE the 2022-23 report of the Auditor-Controller that contains the property tax-related costs of the Assessor, Tax Collector, Auditor and Assessment Appeals Board for the 2021-22 fiscal year, as required by Resolution No. 97/129;
2. FIX February 28, 2023 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 2021-2022 in order to determine the amount of cost recovery in fiscal year 2022-2023. The determination of the property tax administrative costs will occur at the hearing on February 28, 2023.

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **02/07/2023** ☒ 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  
Ken Carlson, 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: February 7, 2023

, County Administrator and Clerk of the Board of Supervisors

By: June McHuen, Deputy

Contact: Laura Strobel (925)  
655-2058

cc:

### 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

FY 2022-23 Property Tax Administrative Cost Recovery Report