



Contra
Costa
County

To: Board of Supervisors
From: Monica Nino, County Administrator
Date: February 28, 2023

Subject: Property Tax Administrative Cost Recovery

RECOMMENDATION(S):

OPEN a public hearing, previously fixed for February 28, 2023 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 February 7 of the 2021-2022 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. 2023/46 regarding the implementation of the property tax administrative cost recovery provisions of Revenue and Taxation Code section 95.3 for fiscal year 2022-2023.

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **02/28/2023** ☒ 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 28, 2023

, County Administrator and Clerk of the Board of Supervisors

By: June McHuen, Deputy

Contact: Laura Strobel (925)
655-2058

cc:

RECOMMENDATION(S): (CONT'D)

FISCAL IMPACT:

The fiscal year 2021-2022 net cost of property tax administration was \$15,704,078. This amounts to approximately 0.46% of all 2021-2022 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 \$7,490,762. The net recovery to the County is \$6,370,447.

Total cost of property tax administration	\$15,704,078
Exempt School share of costs	-\$7,490,762
County share of costs	-\$1,842,869
Net recovery to the County	\$6,370,447

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 \$6,370,447 in property tax administrative costs.

ATTACHMENTS

Resolution 2023/46

Exhibit A: Auditor Controller's report filed on February 7, 2023