

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

250



FROM: Paul McDonnell, Treasurer/Tax Collector

SUBMITTAL DATE:
June 16, 2004

SUBJECT: Proposed amendment to County Ordinance No. 654.9 relating to the fee schedule for services rendered by the Office of the Treasurer-Tax Collector.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Introduce proposed Ordinance No. 654.10 amending Ordinance 654.9, relating to the Fee Schedule for services rendered by the Office of the Treasurer-Tax Collector.
- 2) Set the proposed ordinance amendment for public hearing and adoption.

BACKGROUND: The proposed ordinance adjusts and updates certain fees originally established in 1992, and amended in 1994, 1999, 2001, 2002, and 2003. Documentation of the department's costs relating to these fees is provided on the attachments and is available for public inspection during normal business hours.

Departmental Concurrence


Paul McDonnell, Treasurer/Tax Collector

**FORM APPROVED
COUNTY COUNSEL**
JUN 17 2004
Henry

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	NO
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	NO
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2004-2005

SOURCE OF FUNDS:	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION: APPROVE.

County Executive Office Signature 

Prev. Agn. Ref.: | **District:** | **Agenda Number:**

3.34

FISCAL PROCEDURES APPROVED
ROBERT E. BYRD, Auditor-Controller
BY: *The Way* 6/17/04
Deputy

Dep't Recomm.: Consent Policy
Per Exec. Ofc.: Consent Policy

RECEIVED
OFFICE EXECUTIVE
JUN 17 2004 5:03 PM
COUNTY OF RIVERSIDE

SUMMARY OF FEE MODIFICATIONS: Nineteen (19) existing fees were reviewed to determine the cost of providing those services. Two (2) new fees of the proposed amended ordinance have been added. These costs have been established by 2922 (e) of the Revenue and Taxation Code. Eleven of the existing fees increased, reflecting the increased costs of agreements with the county's employee unions and other operating costs. Of the remaining ten, five decreased, despite those higher costs, as a result of more efficient processing procedures, three remained the same and two are new proposed fees, which have been identified as item numbers 20 and 21.

POLICY EXCEPTION:

In accordance with Board Policy B-4, the existing fees have been calculated to recover the full cost of providing the enumerated services. Two existing fees that have been set below their full costs are for the establishment of non-interest bearing installment payment plans. These plans are established under State law when the Assessor produces an "escape" assessment for one or more prior years. In many cases, the "escape" comes as a shock to the taxpayer. We have set these fees at a level, which we believe to be reasonable, given the nature of the associated service. In addition, two additional fees to the proposed amended ordinance have been calculated to recover the costs expended to satisfy the requirements of Revenue and Taxation Code Section 2922 (e).

**RIVERSIDE COUNTY TREASURER-TAX COLLECTOR'S OFFICE
 SCHEDULE OF FEES FOR PRODUCTS AND SERVICES
 2004-2005 FISCAL YEAR**

DESCRIPTION OF PRODUCT OR SERVICE	2003-2004 CURRENT FEES	2004-2005 PROPOSED FEES
1 CERTIFIED COPY OF ASSESSMENT	\$1.00	\$2.75
2 MICROFICHE COPY (PER ASSESSMENT)	\$11.50	\$5.50
3 MICROFILM COPY (PER ASSESSMENT)	\$22.50	\$11.00
4 PHOTOCOPY-FIRST PAGE	\$1.50	\$2.75
EACH ADDITIONAL PAGE	\$0.75	\$0.75
5 DUPLICATE TAX BILL	\$2.00	\$3.25
6 COMPUTER COPY	\$1.50	\$2.75
7 PROCESSING UNPAID NEGOTIABLE PAPER	\$75.00	\$75.00
8 PROCESSING FINAL SUB-DIVISION MAPS (PER MAP)	\$65.00	\$48.00
9 SUBSEQUENT TAX CLEARANCE CERTIFICATES	\$27.50	\$27.00
10 REVIEW OF EXCESS PROCEEDS	\$186.50	\$176.00
11 INSTALLMENT PAYMENT PLAN START-UP	\$30.00	\$32.25
12 INSTALLMENT PAYMENT PLAN ANNUAL MAINT. FEE	\$30.00	\$40.75
13 UNSECURED FIELD COLLECTIONS	\$42.00	\$43.25
14 BULK TRANSFERS (PER TRANSFER)	\$36.50	\$52.25
15 4 YEAR PAYMENT PLAN START-UP	\$40.00	\$50.00
16 4 YEAR PAYMENT PLAN ANNUAL MAINT. FEE (YR 2-5)	\$40.00	\$50.00
17 PREPARATION OF DELINQUENT TAX RECORD	\$20.00	\$20.00
18 MERCHANT CHARGEBACKS	\$12.00	\$12.00
19 TIMESHARE SEPARATE ASSESSMENT FEE	\$5.76	\$7.68
20 UNSECURED PARTIAL PAYMENT	\$0.00	\$10.25
21 UNSECURED INVENTORY	\$0.00	\$70.50

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3 ORDINANCE NO. 654.10
 4 AN ORDINANCE OF THE COUNTY OF RIVERSIDE
 5 AMENDING ORDINANCE NO. 654
 6 RELATING TO THE FEE SCHEDULE FOR SERVICES RENDERED
 7 BY THE OFFICE OF THE TREASURER-TAX COLLECTOR

8 The Board of Supervisors of the County of Riverside ordains as follows:

9 Section 1. Ordinance 654 is amended in its entirety to read as follows:

10 A. Purpose. The purpose of the Ordinance is to establish a schedule of fees, otherwise
 11 authorized by law, in the amount reasonably necessary to recover the cost incurred by the County
 12 Treasurer-Tax Collector on behalf of the County in providing the products or services enumerated herein.

13 B. Authority. The authority for the fees established herein is found in the California
 14 Government Code, Sections 6157, 54985, 54986, 66010 et seq., 66016, and 66451.2, and the California
 15 Revenue and Taxation Code, Sections 162, 2188.8(g), 2509.1, 2511.1, 2706, 2922, 4217, 4674, 4837.5 and
 16 5832.

17 C. Fee Schedule. The Treasurer-Tax Collector will hereafter collect the following fees
 18 for the services or product rendered:

<u>Product/Services</u>	<u>Fee</u>
1. Certified Copy of Assessment	\$ 2.75
2. Microfiche Copy (Per Assessment)	\$ 5.50
3. Microfilm Copy (Per Assessment)	\$ 11.00
4. Photocopy-First Page	\$ 2.75
Each Additional Page	\$.75
5. Duplicate Tax Bill	\$ 3.25
6. Computer Copy	\$ 2.75
7. Processing Unpaid Negotiable Paper	\$ 75.00
8. Processing Final Sub-Division Maps (Per Map)	\$ 48.00
9. Subsequent Tax Clearance Certificates	\$ 27.00
10. Review of Excess Proceeds	\$176.00

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