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3 ORDINANCE NO. 654.12  
 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, 50077(b), 54985, 54986, 66010 et seq., 66016, and 66451.2, and the  
 15 California Revenue and Taxation Code, Sections 162, 2188.8(g), 2509.1, 2511.1, 2706, 2922, 4217, 4674,  
 16 4837.5 and 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	\$ 3.75
2. Microfiche Copy (Per Assessment)	\$ 8.50
3. Microfilm Copy (Per Assessment)	\$ 17.00
4. Photocopy-First Page	\$ 2.00
Each Additional Page	\$ .75
5. Duplicate Tax Bill	\$ 2.00
6. Computer Copy	\$ 2.00
7. Processing Unpaid Negotiable Paper	\$ 62.50
8. Processing Final Sub-Division Maps (Per Map)	\$ 80.25
9. Subsequent Tax Clearance Certificates	\$ 15.25
10. Review of Excess Proceeds	\$346.50

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11.	Installment Payment Plan Start Up	\$ 20.00
12.	Installment Payment Plan Annual Maintenance Fee	\$ 28.75
13.	Unsecured Collection Fee	\$ 45.00
14.	Bulk Transfers (Per Transfer)	\$ 37.50
15.	Four Year Payment Plan Start Up	\$ 70.00
16.	Four Year Payment Plan Maintenance Fee (Yr. 2-4)	\$ 70.00
17.	Preparation of Delinquent Tax Record	\$ 20.00
18.	Merchant Chargebacks	\$ 12.00
19.	Timeshare Separate Assessment Fee	\$ 7.84
20.	Unsecured Partial Payment	\$ 26.25
21.	Unsecured Inventory	\$ 90.00
22.	Special Assessment Fee	\$ .32

Section 2.    Severability. Should any fee herein established be held to be invalid or otherwise unenforceable, such determination shall not affect the validity of all remaining provisions.

Section 3.    This Ordinance shall take effect 30 days after the date of adoption.

BOARD OF SUPERVISORS OF THE COUNTY  
OF RIVERSIDE, STATE OF CALIFORNIA

By: \_\_\_\_\_  
Chairman

ATTEST:  
Nancy Romero  
Clerk of the Board

By: \_\_\_\_\_  
Deputy

(SEAL)

**RIVERSIDE COUNTY TREASURER-TAX COLLECTOR'S OFFICE  
SCHEDULE OF FEES FOR PRODUCTS AND SERVICES  
2006-2007 FISCAL YEAR**

DESCRIPTION OF PRODUCT OR SERVICE	2005-2006 CURRENT FEES	2006-2007 PROPOSED FEES
1 CERTIFIED COPY OF ASSESSMENT	\$4.00	\$3.75
2 MICROFICHE COPY (PER ASSESSMENT)	\$7.50	\$8.50
3 MICROFILM COPY (PER ASSESSMENT)	\$17.00	\$17.00
4 PHOTOCOPY-FIRST PAGE	\$2.00	\$2.00
EACH ADDITIONAL PAGE	\$0.75	\$0.75
5 DUPLICATE TAX BILL	\$2.00	\$2.00
6 COMPUTER COPY	\$2.00	\$2.00
7 PROCESSING UNPAID NEGOTIABLE PAPER	\$90.00	\$62.50
8 PROCESSING FINAL SUB-DIVISION MAPS (PER MAP)	\$94.00	\$80.25
9 SUBSEQUENT TAX CLEARANCE CERTIFICATES	\$15.25	\$15.25
10 REVIEW OF EXCESS PROCEEDS	\$196.00	\$346.50
11 INSTALLMENT PAYMENT PLAN START-UP	\$19.75	\$20.00
12 INSTALLMENT PAYMENT PLAN ANNUAL MAINT. FEE	\$28.00	\$28.75
13 UNSECURED COLLECTION FEE	\$40.00	\$45.00
14 BULK TRANSFERS (PER TRANSFER)	\$59.00	\$37.50
15 4 YEAR PAYMENT PLAN START-UP	\$60.00	\$70.00
16 4 YEAR PAYMENT PLAN MAINT. FEE (YR 2-4)	\$60.00	\$70.00
17 PREPARATION OF DELINQUENT TAX RECORD	\$20.00	\$20.00
18 MERCHANT CHARGEBACKS	\$12.00	\$12.00
19 TIMESHARE SEPARATE ASSESSMENT FEE	\$7.74	\$7.84
20 UNSECURED PARTIAL PAYMENT	\$26.50	\$26.25
21 UNSECURED INVENTORY	\$80.25	\$90.00
22 SPECIAL ASSESSMENT FEE	\$0.34	\$0.32

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

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**FROM:** Paul McDonnell, Treasurer/Tax Collector

**SUBMITTAL DATE:**  
May 3, 2006

**SUBJECT:** Proposed amendment to County Ordinance No. 654.11 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. 654.12 amending Ordinance 654.11, 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, 2003, 2004, and 2005. 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.

ROBERT E. BYRD, Auditor-Controller

FORM APPROVED  
COUNTY COUNSEL

MAY 11 2006

BY *[Signature]*

*[Signature]*

Paul McDonnell, Treasurer/Tax Collector

<b>FINANCIAL DATA</b>	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:	2006-2007

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

**C.E.O. RECOMMENDATION:** **APPROVE**

*[Signature]*

**County Executive Office Signature**

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Ashley seconded by Supervisor Wilson and duly carried by unanimous vote, IT WAS ORDERED that the above ordinance is approved as introduced with waiver of the reading, and is set for public hearing on Tuesday, June 27, 2006 at 9:30 a.m.

Ayes: Buster, Tavaglione, Stone, Wilson and Ashley  
 Nays: None  
 Absent: None  
 Date: June 13, 2006  
 xc: Treasurer/Tax Collector, COB(2) *[Signature]*

Nancy Romero  
 Clerk of the Board  
 By: *[Signature]*  
 Deputy

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

**Prev. Agn. Ref.:** \_\_\_\_\_ **District:** \_\_\_\_\_ **Agenda Number:** 3.40

**SUMMARY OF FEE MODIFICATIONS:** Twenty-two (22) **existing fees** were reviewed to determine the cost of providing those services. As part of our contract for Auditing services, RSM McGladrey reviewed our calculations. The cost has been established by 50077 (b) of the Government Code. **Nine of the existing fees increased**, reflecting the increased costs of agreements with the county's employee unions and other operating costs. Of the remaining nine, **six decreased**, despite those higher costs, as a result of more efficient processing procedures, and **seven remained the same**.

Per Board policy to assure regular audits of the County Treasury, the Board hired RSM McGladrey on November 9, 2004 to conduct our departmental audits. The Board approved the scope of services, which specifically included the annual review of departmental fees. The methodology, formula and calculation were again reviewed by RSM McGladrey for the fees presented without any findings.

**POLICY EXCEPTION:**

In accordance with Board Policy B-4, which requires annual review, 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.