

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

706 A



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

**SUBMITTAL DATE:**  
April 9, 2007

**SUBJECT:** Proposed amendment to County Ordinance No. 654.12 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. 654.13 amending Ordinance 654.12, 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, 2005, and 2006. 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.

Paul McDonnell, Treasurer/Tax Collector

APR 26 2007

BY   
Dorothy Horn

<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:	2007-2008

<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

  
Christopher Hans

County Executive Office Signature

Dep't Recomm.:  Consent  Policy

Per Exec. Ofc.:  Consent  Policy

Prev. Agn. Ref.: \_\_\_\_\_ District: \_\_\_\_\_ Agenda Number: **3.42**

FISCAL PROCEDURES APPROVED: ROBERT E. BYRD, Auditor-Controller  
 Michael Alexander, Deputy  
 5/7/07  
 FORM APPROVED COUNTY COUNSEL, Departmental Conference

**SUMMARY OF FEE MODIFICATIONS:** **Twenty-two (22) existing fees** were reviewed to determine the cost of providing those services. We have also added **one (1) new fee**. The cost for the new fee has been established by Section 50077 (b) of the Government Code. **Twelve 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, and **five remained the same**.

On November 9, 2004, the Board approved the Professional Services agreement for audit services of the County Treasurer by RSM McGladrey. The scope of services 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. **Three existing fees that have been set below their full costs are for the establishment and maintenance of installment payment plans.** The fees have been kept the same to stabilize the costs of computer programming modifications and special handling involved in the process.

**RIVERSIDE COUNTY TREASURER-TAX COLLECTOR'S OFFICE  
SCHEDULE OF FEES FOR PRODUCTS AND SERVICES  
2007-2008 FISCAL YEAR**

DESCRIPTION OF PRODUCT OR SERVICE	2006-2007 CURRENT FEES	2007-2008 PROPOSED FEES
1 CERTIFIED COPY OF ASSESSMENT	\$3.75	\$4.25
2 MICROFICHE COPY (PER ASSESSMENT)	\$8.50	\$12.75
3 MICROFILM COPY (PER ASSESSMENT)	\$17.00	\$12.75
4 PHOTOCOPY-FIRST PAGE	\$2.00	\$2.25
EACH ADDITIONAL PAGE	\$0.75	\$0.75
5 DUPLICATE TAX BILL	\$2.00	\$2.25
6 COMPUTER COPY	\$2.00	\$2.25
7 PROCESSING UNPAID NEGOTIABLE PAPER	\$62.50	\$60.25
8 PROCESSING FINAL SUB-DIVISION MAPS (PER MAP)	\$80.25	\$82.25
9 SUBSEQUENT TAX CLEARANCE CERTIFICATES	\$15.25	\$19.50
10 REVIEW OF EXCESS PROCEEDS	\$346.50	\$497.00
11 INSTALLMENT PAYMENT PLAN START-UP	\$20.00	\$20.00
12 INSTALLMENT PAYMENT PLAN ANNUAL MAINT. FEE	\$28.75	\$28.75
13 UNSECURED COLLECTION FEE	\$45.00	\$58.75
14 BULK TRANSFERS (PER TRANSFER)	\$37.50	\$74.50
15 4 YEAR PAYMENT PLAN START-UP	\$70.00	\$62.50
16 4 YEAR PAYMENT PLAN MAINT. FEE (YR 2-4)	\$70.00	\$70.00
17 PREPARATION OF DELINQUENT TAX RECORD	\$20.00	\$20.00
18 MERCHANT CHARGEBACKS	\$12.00	\$12.00
19 TIMESHARE SEPARATE ASSESSMENT FEE	\$7.84	\$6.64
20 UNSECURED PARTIAL PAYMENT	\$26.25	\$38.25
21 UNSECURED INVENTORY	\$90.00	\$117.75
22 SPECIAL ASSESSMENT FEE	\$0.32	\$0.26
23 FIXED CHARGE CORRECTION FEE	\$0.00	\$6.98

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3 ORDINANCE NO. 654.13

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	\$ 4.25
19 2. Microfiche Copy (Per Assessment)	\$ 12.75
20 3. Microfilm Copy (Per Assessment)	\$ 12.75
21 4. Photocopy-First Page	\$ 2.25
22 Each Additional Page	\$ .75
23 5. Duplicate Tax Bill	\$ 2.25
24 6. Computer Copy	\$ 2.25
25 7. Processing Unpaid Negotiable Paper	\$ 60.25
26 8. Processing Final Sub-Division Maps (Per Map)	\$ 82.25
27 9. Subsequent Tax Clearance Certificates	\$ 19.50
28 10. Review of Excess Proceeds	\$497.00



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