

**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 Honn
Deputy Departmental Collector

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:	2007-2008

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

Christopher Hans

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Stone, seconded by Supervisor Wilson and duly carried, IT WAS ORDERED that the above matter is set for public hearing on Tuesday, June 12, 2007, at 9:30 a.m..

Ayes: Buster, Tavaglione, Stone, and Wilson
Nays: None
Absent: Ashley
Date: May 22, 2007
xc: Treasurer, Auditor, COB

Nancy Romero
Clerk of the Board

Deputy

Prev. Agn. Ref.:

District:

Agenda Number:

9.5

LOCAL FINANCIAL SERVICES APPROVED!
ROBERT E. BYRD, Auditor-Controller

FORM APPROVED
COUNTY COUNSEL
APR 26 2007
BY Deputy Departmental Collector
Michael Alexande

Dept Recomm.: Consent Policy
Per Exec. Off.: Consent Policy

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

1	11.	Installment Payment Plan Start Up	\$ 20.00
2			
3	12.	Installment Payment Plan Annual Maintenance Fee	\$ 28.75
4	13.	Unsecured Collection Fee	\$ 58.75
5	14.	Bulk Transfers (Per Transfer)	\$ 74.50
6	15.	Four Year Payment Plan Start Up	\$ 62.50
7	16.	Four Year Payment Plan Maintenance Fee (Yr. 2-4)	\$ 70.00
8	17.	Preparation of Delinquent Tax Record	\$ 20.00
9	18.	Merchant Chargebacks	\$ 12.00
10	19.	Timeshare Separate Assessment Fee	\$ 6.64
11	20.	Unsecured Partial Payment	\$ 38.25
12	21.	Unsecured Inventory	\$117.75
13	22.	Special Assessment Fee	\$.26
14	23.	Fixed Charge Correction Fee	\$ 6.98

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

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

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

20 By: _____
21 Chairman

21 ATTEST:
22 Nancy Romero
23 Clerk of the Board

24 By: _____
25 Deputy
26 (SEAL)