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

FROM: County Auditor-Controller

SUBMITTAL DATE:

May 24, 2012

SUBJECT: Introduction and adoption of Ordinance No. 860.10 of the County of Riverside amending Ordinance 860.9 related to establishing fees of the County Auditor-Controller.

RECOMMENDED MOTION:

1. That the Board of Supervisors introduce and set for hearing adoption of Ordinance 860.10 of the County of Riverside pertaining to an amendment of Ordinance 860.9 adopted February 28, 2012, for fees charged for services provided by the County Auditor-Controller.
2. Upon the close of the hearing, that the Board adopt Ordinance 860.10.

BACKGROUND: In accordance with the provision of Government Code Section 54985, this amendment revises the current fees for the issuance of vendor warrants, journal processing and services provided by the County Auditor-Controller. Fees for internal payroll transactions and auditing, which are considered general support service fees, were updated for FY 2012/13 in accordance with Board of Supervisors Policy B-28, Charges for Internal Services, in the amended Ordinance 860.9 adopted February 28, 2012 and are presented only for a complete listing of Auditor-Controller fees. (See Attachment A).

FORM APPROVED COUNTY COUNSEL

BY: DALE A. GARDNER DATE: 6/6/12

Paul Angulo

PAUL ANGULO, CPA, MA
County Auditor-Controller

**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:	

SOURCE OF FUNDS: N/A

Positions To Be Deleted Per A-30 ☐

Requires 4/5 Vote ☐

C.E.O. RECOMMENDATION:

APPROVE

BY: Karen L. Johnson

County Executive Office Signature

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

☐ Consent
☐ Policy

☒ Consent
☒ Policy

Prev. Agn. Ref.: 9.1 of 2/28/12

District: All

Agenda Number:

3.5

BACKGROUND continued:

Ordinance 860.10 includes the rates the Auditor-Controller will charge for 18 services provided to county departments, taxing agencies outside the county (example cities), special districts (example water districts), employees and the general public (for garnishments and similar services) as follows:

<u>Affected Agencies</u>	<u>Number of Rates</u>
Taxing Agencies (excluding county)	6
Employee and the general public	6
Special Districts	3
County Departments	3

The property tax general services fee is intended to recover costs associated with researching and providing significant amounts of information requested by consulting agencies. The rate will not be charged to taxing agencies or for requests that fall under the California Public Records Act.

The sales tax recovery rate is intended to recover costs incurred in the recovery of State Board of Equalization sales and use tax overpayments. The rate includes auditor-controller personnel costs to research and investigate tax payments and does not include the 25% contingency fee paid to Downey, Smith and Fier for their collection efforts. Net collections are refunded to the county department that paid the original tax.

Attachment "A"

Fees Charged for Services

	<u>FY 11-12</u>	<u>Proposed FY 12-13</u>	<u>Change</u>
Special District County B Warrant (each)	\$ 4.54	\$ 6.42	\$ 1.88
Special District Processing of Journal Vouchers (per line)	0.80	0.85	0.05
County/Flood Payroll Warrant/Direct Deposit (each)	4.81	4.81	0.00
Special District Payroll Warrant (non-County) (each)	8.64	12.48	3.84
Child Support Garnishment (each)	1.50	1.50	0.00
Medical Support Garnishment (each)	1.50	1.50	0.00
Spousal Support Garnishment (each)	1.50	1.50	0.00
Earnings Withholding Orders (each)	1.50	1.50	0.00
Sheriff Writs (each)	1.50	1.50	0.00
Internal Auditing (per hour)	93.55	93.55	0.00
Property Tax Time-Share Assessment (per assessment)	2.90	2.95	0.05
Property Tax Fixed Charge Transaction (per parcel)	0.12	0.12	0.00
Property Tax Fixed Charge Correction (each)	40.97	41.69	0.72
Property Tax Fixed Charge Correction (per batch)	122.91	125.07	2.16
Property Tax Fixed Charge Enrollment/Correction (per batch)	113.18	103.67	-9.51
Property Tax Redevelopment Service (per hour)	173.69	163.18	-10.51
Property Tax General Service Fee (per hour)	107.99	108.32	0.33
ACO Sales Tax Recovery Rate (% of recovery)	—	5.3%	5.3%

ORDINANCE NO. 860.10

AN ORDINANCE OF THE COUNTY OF RIVERSIDE
AMENDING ORDINANCE NO. 860 RELATED TO ESTABLISHING A SCHEDULE OF FEES FOR
THE ISSUANCE OF WARRANTS AND SERVICES BY THE COUNTY AUDITOR-CONTROLLER

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

Section 1. Section 1. of Ordinance 860 is amended to read as follows:

"Section 1. The Board of Supervisors establishes the following schedule of fees
for warrants, journal processing and services provided by the County
Auditor-Controller:

WARRANTS, JOURNAL PROCESSING, AND SERVICES

Special District County B Warrant (each)	\$6.42
Special District Processing of Journal Vouchers (per line)	\$.85
County/Flood Payroll Warrants/Direct Deposit (each)	\$4.81
Special District Payroll Warrant (non-County) (each)	\$12.48
Child Support Garnishment (each)	\$1.50
Medical Support Garnishment (each)	\$1.50
Spousal Support Garnishment (each)	\$1.50
Earnings Withholding Orders (each)	\$1.50
Sheriff Writs (each)	\$1.50
Internal Auditing (per hour)	\$93.55
Property Tax Time-Share Assessment (per assessment)	\$2.95
Property Tax Fixed Charge Transaction (per parcel)	\$0.12
Property Tax Fixed Charge Correction (each)	\$41.69
Property Tax Fixed Charge Correction (per batch)	\$125.07

Property Tax Fixed Charge Enrollment/Correction (per batch)	\$103.67
Property Tax Redevelopment Service (per hour)	\$163.18
Property Tax General Services Fee (per hour)	\$108.32
ACO Sales Tax Recovery Rate (% of Recovery)	5.3%”

Section 2. This ordinance shall take effect thirty (30) days after its adoption.

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

By: _____
Chairman

ATTEST:

CLERK OF THE BOARD:

By: _____
Deputy

(SEAL)