

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

167



FROM: County Auditor-Controller

SUBMITTAL DATE:
July 29, 2014

SUBJECT: Adoption of County of Riverside Ordinance 860.11, Repealing Ordinance 860.10 Establishing Fees of the County Auditor-Controller.

RECOMMENDED MOTION: That the Board of Supervisors adopt County of Riverside Ordinance 860.11, Repealing Ordinance 860.10 Establishing Fees of the County Auditor-Controller; find that the adopted Ordinance is exempt from the California Environmental Quality Act pursuant to CEQA Guideline Section 15061(b)(3); and direct the Clerk of the Board to file a Notice of Exemption with the County Clerk for posting.

BACKGROUND:

Summary

On July 29, 2014, agenda item 9-2, the Board of Supervisors introduced Ordinance 860.11 as the first step in repealing Ordinance 860.10. The Board's action on this agenda item will finalize the repeal which will be effective thirty days hereafter.

Ordinance 860.11 revises the current fees for the issuance of warrants, journal processing and services provided by the County Auditor-Controller (see Attachment A) in accordance with the provisions of Government Code Section 54985.

Paul Angulo, CPA/MA
County Auditor-Controller

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ -0-	\$ -0-	\$ -0-	\$ -0-	Consent <input type="checkbox"/> Policy <input type="checkbox"/>
NET COUNTY COST	\$ -0-	\$ -0-	\$ -0-	\$ -0-	

SOURCE OF FUNDS: N/A

Budget Adjustment: No
For Fiscal Year: 2014/15

C.E.O. RECOMMENDATION: APPROVE

BY:
Karen L. Johnson

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

FORM APPROVED COUNTY COUNSEL
BY: DALE A. GARDNER
DATE: _____
Departmental Concurrence

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY: _____
F. F. F.

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.: 9.2 of 7/28/14; 9.1 of 7/12 | District: All | Agenda Number:

9-2

**BACKGROUND:
Summary (continued)**

Ordinance 860.11 includes the rates the Auditor-Controller will be charging in Fiscal Year 2014/15 for 15 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 (excludes county)	5
Employees and general public	6
Special Districts	3
County Departments	1

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 requests that fall under the California Public Records Act.

Ordinance No. 860.11 is exempt from CEQA. Ordinance No. 860.11 merely authorizes the Auditor/Controller to charge amended fees to recover its costs of providing certain services to County departments, taxing entities, special districts, employees, and the public as otherwise authorized by law. The adoption of Ordinance No. 860.11 is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA. Because it can be seen with certainty that there is no possibility that the change in the Auditor/Controller's fees will have a significant effect on the environment, the adoption of Ordinance No. 860.11 is exempt from CEQA.

Impact on Residents and Businesses

The only fee charged to residence is the \$3.32 property tax timeshare fee which is added together with the Tax Collector and Assessor costs and recovered through the property tax bill.

**SUPPLEMENTAL:
Additional Fiscal Information**

None.

Contract History and Price Reasonableness

N/A

Attachment "A"

Fees Charged for Services

	Proposed		
	<u>FY 14-15</u>	<u>FY 12-13</u>	<u>Change</u>
Special District County B Warrant (each)	\$ 6.10	\$ 6.42	-\$ 0.32
Special District Processing of Journal Vouchers (per line)	0.17	0.85	- 0.68
Special District Payroll Warrant (non-County) (each)	17.96	12.48	5.48
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
Property Tax Time-Share Fee (per assessment)	3.32	2.95	0.37
Property Tax Fixed Charge Transaction (per parcel)	0.08	0.12	- 0.04
Property Tax Fixed Charge Correction (each)	49.50	41.69	7.81
Property Tax Fixed Charge Correction (per batch)	148.51	125.07	23.44
Property Tax Fixed Charge Enrollment/ Correction (per batch)	129.66	103.67	25.99
Property Tax General Service Fee (per hour)	106.75	108.32	- 1.57
ACO Sales Tax Recovery Rate (% of recovery)	5.3%	5.3%	0.0%

1 ORDINANCE NO. 860.11

2
3 AN ORDINANCE OF THE BOARD OF SUPERVISORS OF
4 THE COUNTY OF RIVERSIDE AMENDING ORDINANCE NO. 860 RELATED TO
5 ESTABLISHING A SCHEDULE OF FEES FOR THE ISSUANCE OF WARRANTS AND
6 SERVICES BY THE COUNTY AUDITOR-CONTROLLER
7

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

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

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

13 WARRANTS, JOURNAL PROCESSING, AND SERVICES

14 Special District County B Warrant (each) \$6.10
15 Special District Processing of Journal Vouchers (per line) \$.17
16 Special District Payroll Warrant (non-County) (each) \$17.96
17 Child Support Garnishment (each) \$1.50
18 Medical Support Garnishment (each) \$1.50
19 Spousal Support Garnishment (each) \$1.50
20 Earnings Withholding Orders (each) \$1.50
21 Sheriff Writs (each) \$1.50
22 Property Tax Time-Share Assessment (per assessment) \$3.32
23 Property Tax Fixed Charge Transaction (per parcel) \$0.08
24 Property Tax Fixed Charge Correction (each) \$49.50
25 Property Tax Fixed Charge Correction (per batch) \$148.51
26 Property Tax Fixed Charge Enrollment/Correction (per batch) \$129.66
27 Property Tax General Services Fee (per hour) \$106.75
28 ACO Sales Tax Recovery Rate (% of Recovery) 5.3%”

FORM APPROVED COUNTY COUNSEL
BY: *Debra Gardner* 7/1/14
DATE: DALE A. GARDNER

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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)

Attachment "A"

Fees Charged for Services

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Property Tax General Service Fee (per hour)	106.75	108.32	- 1.57
ACO Sales Tax Recovery Rate (% of recovery)	5.3%	5.3%	0.0%

NOTICE OF EXEMPTION

June 30, 2014

To: County Clerk
County of Riverside
4080 Lemon Street, 1st Floor
Riverside, CA 92501

From: Riverside County
c/o Clerk of the Board
4080 Lemon Street
Riverside, CA 92501

Project Title: Ordinance No. 860.11 – Amending the fees charged by the Auditor/Controller to recover its costs associated with providing certain services.

Project Location: Not site specific.

Description of Project: Ordinance No. 860.11 amends the fees charged by the Auditor/Controller for providing certain services to County departments, taxing entities, special districts, employees, and the public in order to recover its costs of such services as authorized by law.

Name of Public Agency Approving Project: Riverside County Board of Supervisors

Name of person or Agency Carrying Out Project: Riverside County Auditor/Controller

Exempt Status: California Environmental Quality Act (CEQA) Guidelines, Section 15061(b)(3)

Reasons Why Project is Exempt: Adoption of Ordinance No. 860.11 is exempt from CEQA pursuant to CEQA Guidelines, Section 15061(b)(3). Adoption of Ordinance No. 860.11 merely authorizes the Auditor/Controller to charge amended fees to recover its costs of providing certain services to County departments, taxing entities, special districts, employees, and the public as otherwise authorized by law. The adoption of Ordinance No. 860.11 is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA. Because it can be seen with certainty that there is no possibility that the change in the Auditor/Controller's fees will have a significant effect on the environment, the adoption of Ordinance No. 860.11 is exempt from CEQA.

Signed: 

Dale A. Gardner
Deputy County Counsel
Office of County Counsel, County of Riverside

Date: 7/1/14