

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

727



**FROM:** Don Kent, Treasurer/Tax Collector

**SUBMITTAL DATE**  
April 28, 2015

**SUBJECT:** Proposed amendment to County Ordinance No. 654.19 relating to the fee schedule for services rendered by the Office of the Treasurer-Tax Collector; Exemption from CEQA

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Introduce proposed Ordinance No. 654.20 amending Ordinance No. 654.19, 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.
3. Find that the adoption of Ordinance No. 654.20 is exempt from California Environmental Quality Act pursuant to CEQA Guidelines Section 15061 (b) (3); and
4. Direct the Clerk of the Board to file a Notice of Exemption with the County Clerk for posting.

**BACKGROUND:**

Summary

(continued on page 2)

*Don Kent*

Don Kent  
Treasurer-Tax Collector

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 checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	

<b>SOURCE OF FUNDS:</b> General public, taxing agencies and special districts	<b>Budget Adjustment:</b> No
	<b>For Fiscal Year:</b> 2015-16

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

APPROVE

BY: *Samuel Wong 8/2/15*  
Samuel Wong

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

FISCAL PROCEDURES APPROVED

PAUL ANGLIO, CPA, AUDITOR-CONTROLLER  
BY: *Paul Anglio* 7/23/15

FORM APPROVED COUNTY COUNSEL

BY: *G.P. Priamos* 7/23/15 DATE: \_\_\_\_\_  
GREGORY P. PRIAMOS  
Departmental Concurrence

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

Prev. Agn. Ref.:

District:

Agenda Number:

**3-85**

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**  
**FORM 11:** Proposed amendment to County Ordinance No. 654.19 relating to the fee schedule for services rendered by the Office of the Treasurer-Tax Collector; Exemption from CEQA

**DATE:** April 28, 2015

**PAGE:** 2 of 2

**BACKGROUND:**

**Summary (continued)**

The proposed ordinance adjusts and updates fees originally established in 1992, amended in 1994, 1999, and annually thereafter. Ordinance 654.20 includes rates the Treasurer-Tax Collector will charge for 26 types of services provided to the general public, taxing agencies and special districts. For the 2015-16 fiscal year, 3 fees have decreased while 23 fees remain unchanged. Two other fees have been discontinued as they are no longer applicable. The changes are a result of our calculations to determine the cost of providing the services based on our operating costs.

This amendment to Ordinance No. 654 is exempt from CEQA. The amendment merely updates fees charged by the Office of the Treasurer-Tax Collector to recover costs of providing the services. This amendment 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 as reflected in CEQA Guidelines section 151061(b)(3). Because it can be seen with certainty that there is no possibility that the adjustment of the fee schedule imposed by the Treasurer-Tax Collector may have a significant effect on the environment, the amendment of Ordinance 654 is exempt from CEQA.

County Counsel has approved the ordinance amendment as to form.

**Impact on Citizens and Businesses**

Ordinance 654-20 updates rates the Treasurer-Tax Collector will charge for 26 types of services provided to the general public, taxing agencies and special districts.

**ATTACHMENTS:**

Ordinance Amendment No. 654.20

Notice of Exemption

RIVERSIDE COUNTY TREASURER-TAX COLLECTOR'S OFFICE  
SCHEDULE OF FEES FOR PRODUCTS AND SERVICES  
2015-2016 FISCAL YEAR

	2014-15 CURRENT FEES	2015-16 PROPOSED FEES	CHANGE
1 CERTIFIED COPY OF ASSESSMENT	\$3.32	\$3.32	0.00
2 MICROFICHE COPY (PER ASSESSMENT)	\$10.28	\$10.28	0.00
3 MICROFILM COPY (PER ASSESSMENT)	\$10.10	DISCONTINUED	
4 PHOTOCOPY/IRST PAGE	\$2.11	\$2.11	0.00
EACH ADDITIONAL PAGE	\$0.75	\$0.75	0.00
5 DUPLICATE TAX BILL	\$2.14	\$2.14	0.00
6 COMPUTER COPY	\$2.14	\$2.14	0.00
7 PROCESSING UNPAID NEGOTIABLE FUNDS	\$76.88	\$76.88	0.00
8 PROCESSING FINAL SUB-DIVISION MAPS (PER MAP)	\$69.46	\$69.46	0.00
9 SUBSEQUENT TAX CLEARANCE CERTIFICATES	\$9.17	\$9.17	0.00
10 REVIEW OF EXCESS PROCEEDS	\$511.55	\$511.55	0.00
11 INSTALLMENT PAYMENT PLAN START-UP	\$19.22	\$19.22	0.00
12 INSTALLMENT PAYMENT PLAN ANNUAL MAINT. FEE	\$36.36	\$36.36	0.00
13 UNSECURED FIELD COLLECTION FEE (PER HOUR)	\$88.90	\$88.90	0.00
14 BULK TRANSFERS (PER TRANSFER)	\$18.87	\$18.87	0.00
15 4 YEAR PAYMENT PLAN START-UP	\$22.37	\$22.37	0.00
16 4 YEAR PAYMENT PLAN MAINT. FEE (YR 2-4)	\$36.41	\$36.41	0.00
17 PREPARATION OF DELINQUENT TAX RECORD	\$38.63	\$38.63	0.00
18 MERCHANT CHARGEBACKS	\$12.00	DISCONTINUED	
19 TIMESHARE SEPARATE ASSESSMENT FEE	\$9.04	\$7.91	(1.13)
20 UNSECURED PARTIAL PAYMENT	\$17.51	\$17.51	0.00
21 UNSECURED INVENTORY	\$80.81	\$80.81	0.00
22 SPECIAL ASSESSMENT FEE	\$0.40	\$0.33	(0.07)
23 FIXED CHARGE CORRECTION FEE	\$9.04	\$7.94	(1.10)
24 UNSECURED DELINQUENT COLLECTION FEE	\$18.53	\$18.53	0.00
25 PERSONAL CONTACT FEE - TAX SALE	\$229.34	\$229.34	0.00
26 REDEMPTION OF TAX-DEFAULTED PROPERTY	\$36.77	\$36.77	0.00
27 COST OF NOTICE OF SALE	\$1,051.75	\$1,051.75	0.00
28 POWER TO SELL FEE	\$139.31	\$139.31	0.00

**BREAKDOWN OF OFFICE FEES**

3 FEES DECREASED  
23 FEES UNCHANGED  
2 DISCONTINUED

**FISCAL YEAR 2015-2016 FEE SCHEDULE CALCULATIONS**

**19. TIMESHARE SEPARATE ASSESSMENT FEE:**

LEGAL AUTHORITY: REVENUE & TAXATION CODE 2188.8 (G); GOVERNMENT CODE 54985

DESCRIPTION OF SERVICE: PROCESSING AN APPLICATION FOR SEPARATE ASSESSMENT, AND FOR THE INITIAL AND ONGOING COSTS OF THE SEPARATE ASSESSMENT AND BILLING AND MAILING.

ALLOCATED T/C COSTS	X	% OF TIMESHARE VS SEC. ASSMTS	/	# OF TIMESHARE ASSESSMENTS	=	COST PER TIMESHARE
\$7,194,807.45		11.19%		101,733		\$7.91

**PROPOSED NEW FEE (PER ASSESSMENT):**

**\$7.91**

FEE SCHEDULE 2014-2015

CURRENT FEE (PER ASSESSMENT):

\$9.04

**FISCAL YEAR 2015-2016 FEE SCHEDULE CALCULATIONS**

**22. SPECIAL ASSESSMENT FEE:**

LEGAL AUTHORITY: GOVERNMENT CODE 50077 (b)

DESCRIPTION OF SERVICE: BILLING & COLLECTION OF THE SPECIAL TAX LEVIED BY SPECIAL ASSESSMENT DISTRICTS.

ALLOCATED T/C COSTS	X	% OF FIXED CHG VS SEC. ASSMTS	/	# OF FIXED CHG. ASSESSMENTS	=	COST PER ASSESSMENT
\$7,194,807.45		18.34%		4,013,687		\$0.33

**PROPOSED NEW FEE (PER ASSESSMENT):**

**\$0.33**

FEE SCHEDULE 2014-2015

CURRENT CHARGE (PER ASSESSMENT):

\$0.40

**FISCAL YEAR 2015-2016 FEE SCHEDULE CALCULATIONS**

**23. FIXED CHARGE CORRECTION FEE**

LEGAL AUTHORITY: GOVERNMENT CODE 50077 (b)

DESCRIPTION OF SERVICE: BILLING & COLLECTION OF CORRECTED FIXED CHARGES WHICH ARE LEVIED BY SPECIAL ASSESSMENT DISTRICTS

ALLOCATED T/C COSTS	X	% OF FIXED CHG CORR VS SEC. ASSMNTS	/	# OF FIXED CHG. CORRECTIONS	=	COST PER CORRECTION
\$7,194,807.45		0.42%		3,772		\$7.94

**PROPOSED NEW FEE (PER ASSESSMENT):**

**\$7.94**

FEE SCHEDULE 2014-2015

CURRENT CHARGE (PER FIXED CHARGE CORRECTION):

\$9.04



	<u>Products/Services</u>	<u>Fee</u>
1		
2	1. CERTIFIED COPY OF ASSESSMENT	\$3.32
3	2. MICROFICHE COPY (PER ASSESSMENT)	\$10.28
4	3. PHOTOCOPY-FIRST PAGE	\$2.11
5	EACH ADDITIONAL PAGE	\$0.75
6	4. DUPLICATE TAX BILL	\$2.14
7	5. COMPUTER COPY	\$2.14
8	6. PROCESSING UNPAID NEGOTIABLE PAPER	\$76.88
9	7. PROCESSING FINAL SUB-DIVISION MAPS (PER MAP)	\$69.46
10	8. SUBSEQUENT TAX CLEARANCE CERTIFICATES	\$ 9.17
11	9. REVIEW OF EXCESS PROCEEDS	\$511.55
12	10. INSTALLMENT PAYMENT PLAN START-UP	\$19.22
13	11. INSTALLMENT PAYMENT PLAN ANNUAL MAINT. FEE	\$36.36
14	12. UNSECURED FIELD COLLECTION FEE (PER HOUR)	\$88.90
15	13. BULK TRANSFERS (PER TRANSFER)	\$18.87
16	14. 4 YEAR PAYMENT PLAN START-UP	\$22.37
17	15. 4 YEAR PAYMENT PLAN MAINT. FEE (YR 2-4)	\$36.41
18	16. PREPARATION OF DELINQUENT TAX RECORD	\$38.63
19	17. TIMESHARE SEPARATE ASSESSMENT FEE	\$7.91
20	18. UNSECURED PARTIAL PAYMENT	\$17.51
21	19. UNSECURED INVENTORY	\$80.81
22	20. SPECIAL ASSESSMENT FEE	\$0.33
23	21. FIXED CHARGE CORRECTION FEE	\$7.94
24	22. UNSECURED DELINQUENT COLLECTION FEE	\$18.53
25	23. PERSONAL CONTACT FEE – TAX SALE	\$229.34
26	24. REDEMPTION OF TAX-DEFAULTED PROPERTY	\$36.77
27	25. COST OF NOTICE OF SALE	\$1,051.75
28		



26. POWER TO SELL FEE

\$139.31

Section 4. 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 5. EFFECTIVE DATE. 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)

**NOTICE OF EXEMPTION**

August 18, 2015

To: County Clerk  
County of Riverside  
4080 Lemon Street, 1<sup>st</sup> Floor  
Riverside, CA 92501

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

**Project Title:** Ordinance No. 654.20 – Revised Schedule of Fees for Services Rendered by the County Treasurer-Tax Collector

**Project Location:** Not site specific.

**Description of Project:** Ordinance No. 654.20 sets a revised fee schedule for services rendered by the Office of Treasurer-Tax Collector.

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

**Name of person or Agency Carrying Out Project:** Riverside County Treasurer-Tax Collector.

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

**Reasons Why Project is Exempt:** Adoption of Ordinance No. 654.20 is exempt from CEQA pursuant to CEQA Guidelines, Section 15061(b)(3). Adoption of Ordinance No. 654.20 merely adjusts and updates fees first established in 1992 so that the Treasurer-Tax Collector can recover the actual costs of providing the services as authorized by law. The adoption of Ordinance No. 654.20 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 updated adjustment of service fees may have a significant effect on the environment, the adoption of Ordinance No. 654.20 is exempt from CEQA.

Signed: \_\_\_\_\_

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

Date: \_\_\_\_\_

7/30/15