

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



ITEM
3.19
(ID # 7190)

MEETING DATE:

Tuesday, June 26, 2018

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Introduction of Ordinance 860.15 of the County of Riverside amending Ordinance 860.14 related to establishing property tax fees for the County Auditor-Controller. Exemption from CEQA, District: All. [\$0] (Item 3.7 of 06/19/2018)

RECOMMENDED MOTION: That the Board of Supervisors:

1. Introduce, read title and waive further reading of proposed Ordinance No. 860.15, an ordinance amending Riverside County Ordinance No. 860, related to establishing a schedule of fees for Issuance of Warrants and Services by the Riverside County Auditor-Controller and set for Public Hearing on July 31, 2018 and provide notice pursuant to Government Code Section 54986;
2. Find that the adoption of Ordinance 860.15 is exempt from California Environmental Quality Act pursuant to CEQA Guidelines Section 15061(b)(3); and
3. Direct the Clerk of the Board to file a Notice of Exemption with the County Clerk for posting.

ACTION: Policy


Paul A. Angulo, County Auditor-Controller 6/5/2018

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, seconded by Supervisor Jeffries and duly carried, IT WAS ORDERED that the above matter is approved as recommended and that the above Ordinance is approved as introduced with a waiver of reading.

Ayes: Jeffries, Tavaglione, Washington and Perez
Nays: None
Absent: Ashley
Date: June 26, 2018
xc: Auditor, Co.Co., COB, Recorder

Kecia Harper-Ihem
Clerk of the Board

By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ -0-	\$ -0-	\$ -0-	\$ -0-
NET COUNTY COST	\$ -0-	\$ -0-	\$ -0-	\$ -0-
SOURCE OF FUNDS: N/A			Budget Adjustment: No	
			For Fiscal Year: 2018/2019	

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

In accordance with the provision of Government Code Section 54985, this amendment revises the current property tax fees for services provided by the County Auditor-Controller.

Due to increases in labor costs, several of the property tax fixed charge related rates must be increased. Other fees related to property tax enrollment transaction fees will be reduced to reflect cost decreases caused by a reduction in overall costs associated with these services. Rates related to warrants, vouchers, garnishments, withholding orders, sheriff writs, and sales tax recovery will remain unchanged. The following is a summary of fee changes:

Rate	Current Fee	Proposed Fee	Increase/ (Decrease)	Percent Change
Property Tax Time-Share Assessment (per assessment)	\$2.63	\$2.42	(\$0.21)	-8.0%
Property Tax Fixed Charge Transaction (per parcel)	\$0.12	\$0.10	(\$0.02)	-16.7%
Property Tax Fixed Charge Correction (each)	\$67.09	\$62.21	(\$4.88)	-7.3%
Property Tax Fixed Charge Correction (per batch)	\$126.13	\$91.66	(\$30.81)	-25.3%
Property Tax Fixed Charge Enrollment Transaction (per district)	\$121.98	\$91.17	(\$30.81)	-25.3%
Property Tax General Services Fee (per hour)	\$67.94	\$70.99	\$3.05	4.5%

Ordinance 860.15 includes the rates the Auditor-Controller will be charging in Fiscal Year 2018/2019 for 16 services provided to county departments, taxing agencies outside the county

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
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(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	4
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 any requests that fall under the California Public Records Act.

This amendment to Ordinance No. 860 is exempt from CEQA. The amendment to Ordinance No. 860 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. 860.15 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. 860.15 is exempt from CEQA.

Impact on Residents and Businesses

The only fee charged to residence is the \$2.42 property tax timeshare fee which is added together with the Tax Collector and Assessor costs and recovered through the property tax bill.

ATTACHMENT A. Ordinance No. 860.15



Gregory V. Priamos, Director County Counsel 6/7/2018

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Section 2. 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)

APPROVED AS TO FORM:

June 6, 2018

By: Synthia M. Gunzel
Synthia M. Gunzel
Chief Deputy County Counsel

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



3.7
(MT 7190)

On motion of Supervisor Ashley, seconded by Supervisor Jeffries and duly carried by unanimous vote, IT WAS ORDERED that the recommendation from Auditor-Controller regarding the of Introduction of Ordinance 860.15 of the County of Riverside amending Ordinance 860.14 related to establishing property tax fees for the County Auditor-Controller. Exemption from CEQA, All Districts is continued to Tuesday, June 26, 2018 at 9:00 a.m. or as soon as possible thereafter.

Roll Call:

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley
Nays: None
Absent: None

I hereby certify that the foregoing is a full true, and correct copy of an order made and entered on June 19, 2018 of Supervisors Minutes.

WITNESS my hand and the seal of the Board of Supervisors
Dated: June 19, 2018
Kecia Harper-Ihem, Clerk of the Board of Supervisors, in
and for the County of Riverside, State of California.

(seal)

By: [Signature] Deputy

AGENDA NO.
3.7

xc: Auditor, CØB

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ACTION: Policy


Paul A. Angulo, County Auditor-Controller 6/5/2018

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ATTACHMENT A. Ordinance No. 860.15



Gregory V. Priapros, Director County Counsel 6/7/2018