

EXHIBIT C

ASSESSOR DIVISION

Fees for Services

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ASSESSOR DIVISION SUMMARY

In complying with the County's policy of full cost recovery, where permissible by law, the Assessor Division of the Clerk, Recorder, and Assessor Department initiated a cost-recovery study to update existing fees for services, and identify new fee opportunities where feasible and available.

The Assessor Division is one of three service areas of the Clerk-Recorder-Assessor Department. The Assessor's primary function is to identify, assess, value, and maintain assessments of all real, business, and mineral properties taxable under the authority of the State of California, and to create, maintain, and disseminate cadastral (land ownership) maps that accurately describe all assessment roll parcels. In addition to assessment and mapping functions, the Assessor provides available and allowable information in its possession as "over-the-counter" services to interested parties. Assessor services are offered in three office locations in south and north county.

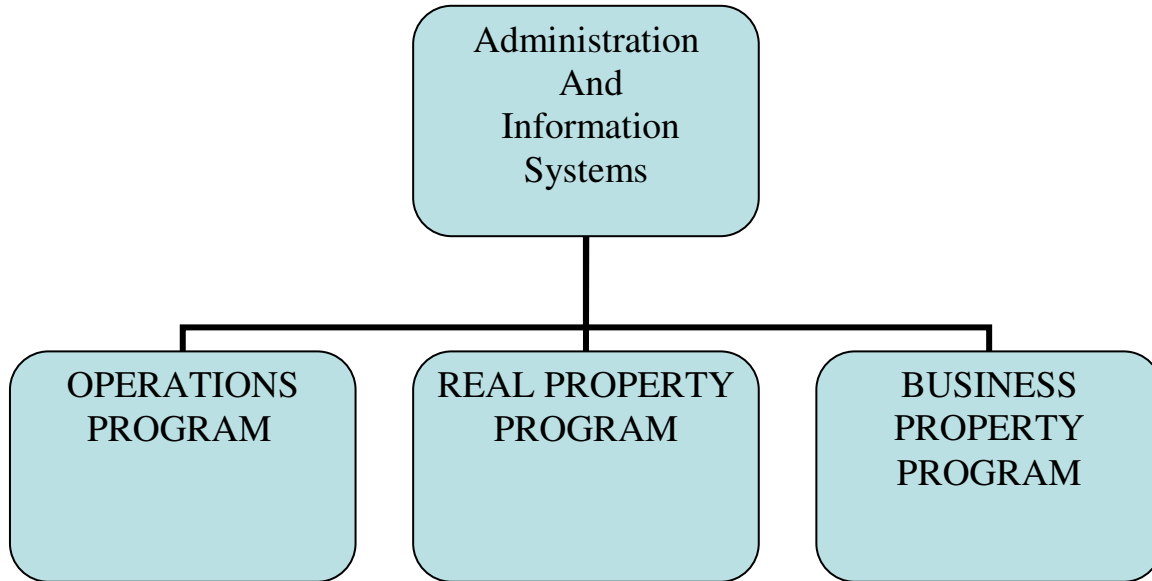
The division's last cost-recovery study was conducted in 1997 by Government Finance Research and the Board adopted the recommended fees. A review of the division fees is well overdue as the department has not adjusted these fees since 1997. This cost recovery study strives to review the process of providing certain services in order to develop a fee structure for cost recovery for those services which the Board has authority to establish or increase fees. Prospectively, the department plans to establish an annual review of its business processes and fees to ensure implemented fees are consistent with the current business environment and costs. Additionally, conducting an annual review will minimize the impact of large increases that may occur when fees are not consistently updated.

The majority of the property tax administration function performed by the Assessor is performed within the official duties of the Assessor pursuant to the Revenue and Taxation Code. The cost of the assessment function are partially recovered through supplemental and property tax administration fees paid by cities and special districts and apportioned proportionately by the Auditor-Controller to departments that incur property tax administration costs. Supplemental and property tax administration fees received by the department make up roughly 99.9 percent of the total Assessor revenue.

The Assessor also provides certain "over-the-counter" services as specified in various sections of the Revenue and Taxation Code and the Government Code for which fees can be charged to allow for full cost recovery. The revenue generated from these types of services is less than 1 percent of the total Assessor revenues. The objective of this cost recovery study is to develop fees for these services for which full costs can be recovered directly from customers requesting the service, as adopted by the Board. The cost methodology used in developing the fees for the Assessor Division's "over-the-counter" services is presented in the report titled "Clerk-Recorder-Assessor Department Cost Recovery Method" (Exhibit A).

The proposed increase in assessor fees is estimated to generate roughly \$16,000 in additional revenue annually to cover costs of certain services performed by the Assessor.

ASSESSOR DIVISION Service Structure



Assessor Services:

The official duties of the County Assessor are prescribed in the Revenue & Taxation Code. The main function of the Assessor is to value and assess all properties in the County for property tax purposes. Pursuant to R&T Code section 95.3, the County is allowed to recover from certain property tax receiving entities, their proportionate share of costs attributable to assessing, collecting, and allocating property tax revenues on their behalf¹. The Assessor receives a portion of this revenue. Additionally per R&T Code Section 75.60, the Assessor is able to recover a portion of costs associated with administering the Supplemental Assessment Roll. These two sources of revenue make up roughly 99.9% of the Assessor Division's total revenue.

In addition to the Assessor's main function, the office provides certain "over-the-counter" services identified in the fee schedule for which fees can be charged as adopted by the Board. These services are generally related to providing property information and copies, certain assessor mapping services, and non-mandated assessment services. Historically, the fees generated from these incidental services is less than 1% of total revenues generated by division.

¹ School Districts are exempt from paying their proportionate share of property tax administration costs.

Legal & Statutory Background

Whereas the Assessor's costs for its main function of property valuation cannot be recovered directly through service fees, various other services can be assessed service fees pursuant to various sections of the Revenue and Taxation Code and the Government Code. Also, where the Assessor provides non-mandated services to promote increased customer service or efficiencies, the County Board of Supervisors has the authority to establish fees for these services in an amount necessary to recover the cost of the service.

Where provisions of law do not prescribe or otherwise limit the amount of a fee that can be charged, Government Code section 54985 and section 54986 allows the county's board of supervisors to increase or prescribe a fee in an amount reasonably necessary to recover the cost of providing the service, including indirect costs.

Government Code Section 54985 States:

54985. (a) Notwithstanding any other provision of law that prescribes an amount or otherwise limits the amount of a fee or charge that may be levied by a county, a county service area, or a county waterworks district governed by a county board of supervisors, a county board of supervisors shall have the authority to increase or decrease the fee or charge, that is otherwise authorized to be levied by another provision of law, in the amount reasonably necessary to recover the cost of providing any product or service or the cost of enforcing any regulation for which the fee or charge is levied. The fee or charge may reflect the average cost of providing any product or service or enforcing any regulation. Indirect costs that may be reflected in the cost of providing any product or service or the cost of enforcing any regulation shall be limited to those items that are included in the federal Office of Management and Budget Circular A-87 on January 1, 1984.

(b) If any person disputes whether a fee or charge levied pursuant to subdivision (a) is reasonable, the board of supervisors may request the county auditor to conduct a study and to determine whether the fee or charge is reasonable.

Nothing in this subdivision shall be construed to mean that the county shall not continue to be subject to fee review procedures required by Article XIII B of the California Constitution.

(c) This chapter shall not apply to any of the following:

(1) Any fee charged or collected by a court clerk pursuant to Chapter 5.5 (commencing with Section 116.110) of Title 1 of Part 1 of the Code of Civil Procedure, Title 8 (commencing with Section 68070) of the Government Code, or Section 103470 of the Health and Safety Code, or any other fee or charge that may be assessed, charged, collected, or levied pursuant to law for filing judicial documents or for other judicial functions.

(2) Any fees charged or collected pursuant to Chapter 2 (commencing with Section 6100) of Division 7 of Title 1.

(3) Any standby or availability assessment or charge.

(4) Any fee charged or collected by a county agricultural commissioner.

(5) Any fee charged or collected pursuant to Article 2.1 (commencing with Section 12240) of Chapter 2 of Division 5 of the Business and Professions Code.

(6) Any fee charged or collected by a county recorder or local registrar for filing, recording, or indexing any document, performing any service, issuing any certificate, or providing a copy of any document pursuant to Section 2103 of the Code of Civil Procedure, Section 27361, 27361.1, 27361.2, 27361.3, 27361.4, 27361.8, 27364, 27365, or 27366 of the Government Code, Section 103625 of the Health and Safety Code, or Section 9525 of the Commercial Code.

(7) Any fee charged or collected pursuant to Article 7 (commencing with Section 26720) of Chapter 2 of Part 3 of Division 2 of Title 3 of the Government Code.

Government Code Section 54986 States:

54986. (a) Prior to either approving an increase in an existing fee or charge or initially imposing a new fee or charge pursuant to Section 54985, the board of supervisors shall hold at least one public meeting, at which oral or written presentations may be made, as part of a regularly scheduled meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered, and a statement that the data required by this section is available, shall be mailed at least 14 days prior to the meeting to any interested party who files a written request with the clerk of the board of supervisors for mailed notice of the meeting on new or increased fees or charges. Any written request for such mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for such mailed notices shall be filed on or before April 1st of each year. The board of supervisors may establish a reasonable annual charge for sending those notices based on the estimated cost of providing that service. At least 10 days prior to the meeting, the board of supervisors shall make available to the public data indicating the amount of cost, or estimated cost, required to provide the product or service or the cost of enforcing any regulation for which the fee or charge is levied and the revenue sources anticipated to provide the product or service or the cost of enforcing any regulation, including general fund revenues.

(b) Any action by a board of supervisors to levy a new fee or charge or to approve an increase in an existing fee or charge pursuant to Section 54985 shall be taken only by ordinance.

(c) Any costs incurred by a county, a county service area, or county waterworks district governed by a county board of supervisors in conducting the meeting or meetings required pursuant to subdivision (a) may be recovered from fees charged for the product or service or the cost of enforcing any regulation which were the subject of the meeting.

Summary of Assessor “Over-the-Counter” Services

1. Parcel Maps: Copy of a digital map file by book, page and parcel
2. General Inquiry Print Screens: Computer printout of basic public property information from the Assessor database.
3. Certification: Certificate of seal as to a certified Assessor document/record.
4. Building Record File Copy: Copy of building record(s) from a property owner’s property file.
5. Property Characteristic Requests: Research and documentation of property characteristics in building records provided at the request of any party.
6. Secured/Unsecured Roll on CD: County Assessment roll on CD.
7. Business/Agricultural Property Statement Copies: Copy of filed property statements.
8. Aircraft Historical Exemption Application: One time processing fee to apply for the exemption.
9. Undivided Interest Application & Maintenance: Fee to property owners requesting annual segregation of property assessments based on ownership percentage.
10. Prop 58 parent/Child Exclusion: One time processing fee to recover costs incurred by the Assessor due to failure of an eligible transferee to file a claim for the parent/child change in ownership exclusion after two written requests have been sent to an eligible transferee by the Assessor.
11. GIS Parcel Layers on CD: Provide various Assessor GIS parcel layers on a CD.
12. Parcel Maps on CD: Parcel Maps on a CD.
13. Radius Map Requests: Provide a radius of property owners relative to a central property location.
14. Special Map Services: Half hour rate for special mapping requests.
15. First Class Return Mail Handling: Fee for outgoing first class mail requests.
16. Priority/Express Mail Handling Fee: Mail handling for Priority or Express mail requests.
17. Priority/Express Courier Costs: Cost of courier service for Priority/Express Mail.
18. Outgoing Fax/Email Service: Requests for delivery of information by fax or email.

19. Credit Card Convenience Fee: Processing fee for paying with a debit or credit card.
20. Misc Copy Fee: Copy of any miscellaneous paper/filing maintained by the Assessor.
21. NSF Processing Fee: Administrative processing and collection on returned checks.
22. Assessor Research Rate: Rate for special research requests performed by Appraisal and/or Office Professional personnel.
23. IT Research Rate: Rate for special requests performed by information system personnel.

Proposed Fees and Revenue Assessor "Over-the-Counter" Services

	ASSESSOR SERVICES	Fee	Current Fee	Est Units	Old Revenue	New Revenue	Revenue Increase
1.	Parcel Map 11 x 17						
	First Parcel	\$ 5.00	\$ 4.00	100	\$ 400	\$ 500	\$ 100
	Per additional parcel	\$ 2.00	\$ 1.50		\$ -	\$ -	\$ -
2.	General Inquiry Print Screens						
	First APN	\$ 4.00	\$ 1.00	290	\$ 290	\$ 1,160	\$ 870
	Per additional parcel	\$ 1.00	\$ -	-	\$ -	\$ -	\$ -
3.	Certification, per document	\$ 0.50	\$ 1.75	10	\$ 18	\$ 5	\$ (13)
4.	Building File Copy-any paper in the file						
	File Copy, 1 first Page	\$ 4.00	\$ 2.00	240	\$ 480	\$ 960	\$ 480
	Per additional pages	\$ 1.00	\$ 0.50	170	\$ 85	\$ 170	\$ 85
5.	Property Characteristic Request						
	Set-Up (per order)	\$ 5.00		467	\$ 4,301	\$ 2,335	\$ (1,966)
	File Search (per file)	\$ 3.00		467		\$ 1,401	\$ 1,401
	Research & Documentation (per building record)					\$ -	\$ -
	Single Family Homes/Condos/Mobile Homes	\$ 5.00	\$5 first 3 parcels/\$	615		\$ 3,075	\$ 3,075
	Large Estates	\$ 8.00	2 each			\$ -	\$ -
	Residential Rentals/Ag Properties	\$ 8.00	addtl bld			\$ -	\$ -
	Commercial/Industrial/Non-Ag Properties	\$ 6.00	record			\$ -	\$ -
6.	Secured/Unsecured Roll on CD (non-refundable)	\$ 25.00	\$ 17.50	40	\$ 700	\$ 1,000	\$ 300
7.	Business/Ag Property Statement Copy						
	Over-Counter Request	\$ 4.00	\$ 2.50	25	\$ 63	\$ 100	\$ 38
	Mailed Request (includes first class return mail handling fee)	\$ 7.00		NEW			
8.	Aircraft, Historical Exemption Application	\$ 35.00	\$ 35.00	8	\$ 280	\$ 280	\$ -
9.	Undivided Interest Application	\$ 293.00	\$ -	NEW			
	Undivided Interest Annual Maintenance	\$ 162.00	\$ -	38	\$ -	\$ 6,156	\$ 6,156
10.	Prop 58 Parent/Child Exclusion	\$ 175.00	\$ 66.00	-	\$ -	\$ -	\$ -
	MAP SERVICES						
11.	GIS Parcel Layers on CD	\$ 71.00	\$ 17.50	10	\$ 175	\$ 710	\$ 535
12.	Parcel Maps on CD	\$ 56.00	\$ 17.50	8	\$ 140	\$ 448	\$ 308
13.	Radius Map Request (includes 500 labels)	\$ 88.00	\$ 50.00	85	\$ 4,250	\$ 7,480	\$ 3,230
	Radius Map Incremental Charge (>300ft radius/>500 labels), each 15 min. increment	\$ 29.00	\$ -		\$ -	\$ -	\$ -
14.	Special Map Services and Research - (ie, parcel split/combinest)				\$ -	\$ -	\$ -
	Set-up fee	\$ 8.00	\$ -	-	\$ -	\$ -	\$ -
	per 1/2 hour increment -minimum 1/2 hour	\$ 65.00	\$ 32.00	-	\$ -	\$ -	\$ -
	OTHER FEES:						
15.	First Class Return Mail Handling Fee	\$ 2.00	\$ 2.00	-	\$ -	\$ -	\$ -
16.	Priority & Express Mail Handling	\$ 3.00	\$ 4.00		\$ -	\$ -	\$ -
	Priority & Express Mail Courier Costs	Actual Cost		NEW			
17.	Outgoing Fax or Email Set-Up -in addition to service fee	\$ 5.00	\$ -	265	\$ -	\$ 1,325	\$ 1,325
18.	Credit Card Convenience Fee (Credit/Debit)	\$ 1.00	\$ -	434	\$ -	\$ 434	\$ 434
19.	NSF Processing Fee	\$ 21.00	\$ -	NEW			
20.	Assessor Research Rate				\$ -	\$ -	\$ -
	Set-Up Fee (per Order)	\$ 8.00	\$ -	NEW			
	per 1/2 hour increment - minimum 1/2 hour	\$ 59.00	\$ -	NEW			
21.	IS Research Rate				\$ -	\$ -	\$ -
	Set-Up Fee (per Order)	\$ 8.00	\$ -	NEW			
	per 1/2 hour increment - minimum 1/2 hour	\$ 71.00	\$ -	NEW			
					\$ 11,181	\$ 27,539	\$ 16,358

**SELECTED FEES
BENCHMARK COUNTIES**

Service Description	Solano	Sacramento	San Luis Obispo	Ventura	Sonoma	Tulare	Monterey	Placer	SB Proposed
Parcel Maps	\$7	\$3.25	\$5	\$1 per page	\$3 per page	\$2/\$1.50 Addtl	\$2 each		\$5 first parcel/\$2 each Additional
Property Info. Print Screen	\$4	\$3 1st print, \$1 addtl pages	\$2	\$3 per page		\$1 per copy	\$1 each	\$1.50/\$.75 addtl	\$4 first parcel/\$1 each addtl
Parcel Maps on CD	\$129			\$200	\$60	\$84			\$56
Prop Characteristics					\$5 per parcel	\$10 per parcel	\$8 per equest		\$5 set up/\$3 per file searched/ \$5- 8 per building record
Record Copies	\$10		\$0.10 per copy		\$2 per page	\$1 per pgae	\$1 each		\$4 1st page, \$1 addtl pages
Mailing Labels					\$80 + \$0.04 per parcel				
Secured Roll	\$100	\$1,414	\$2,000		\$70				\$25
Research Fee,	\$95 per hour	\$39 per hour	\$62 per hour	\$40 per hour					\$59