

County of Santa Barbara

Departmental Costs for Fiscal Year 2007-08

For Use in Determining Fiscal Year 2008-09 Property Tax Administration Cost Fees per SB 2557

Departments:	062	065	061	013	012	
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	Total
Costs:						
Salaries & Benefits	\$ 5,548,572	\$ 750,505	\$ 743,611	\$ 92,116	\$ 78,819	\$ 7,213,623
Services & Supplies	-	125,977	18,777	-	6,259	151,013
Overhead for 2007-08	2,985,132	509,293	137,940	62,215	51,090	3,745,670
	<u>8,533,704</u>	<u>1,385,775</u>	<u>900,328</u>	<u>154,331</u>	<u>136,168</u>	<u>11,110,306</u>
Plus Intrafund (+)	-	37,500	1,938	-	42	39,480
(Less) Intrafund (-)	-	-	(57,876)	-	-	(57,876)
Total Costs:	<u>8,533,704</u>	<u>1,423,275</u>	<u>844,390</u>	<u>154,331</u>	<u>136,210</u>	<u>11,091,910</u>
Offsetting Revenues:						
Administration Fees	1,036,022	204,629	383,930	-	-	1,624,581
Map Sales	27,575	-	-	-	-	27,575
SB 90 Mandated Costs	-	-	-	-	-	-
Microfiche Sales	-	-	-	-	-	-
Delinquent Roll Maintenance	-	213,633	-	-	-	213,633
Total Revenue:	<u>1,063,597</u>	<u>418,262</u>	<u>383,930</u>	<u>-</u>	<u>-</u>	<u>1,865,789</u>
Total Net Costs:	<u>\$ 7,470,107</u>	<u>\$ 1,005,013</u>	<u>\$ 460,460</u>	<u>\$ 154,331</u>	<u>\$ 136,210</u>	<u>\$ 9,226,121</u>
Department Ratio of Total Net Cost	80.97%	10.89%	4.99%	1.67%	1.48%	100.00%
Recoverable Cost from Exhibit II						<u>\$2,376,984</u>
Recoverable Cost Ratio'd	<u>\$ 1,924,571</u>	<u>\$ 258,928</u>	<u>\$ 118,631</u>	<u>\$ 39,761</u>	<u>\$ 35,093</u>	<u>\$ 2,376,984</u>
(Department Ratio x Total Recoverable Cost)						

Percent of Total Net Cost that is Recoverable: 25.76%

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE COST FEE
FOR FISCAL YEAR 2008-09

TOTAL TO ALLOCATE: \$9,226,121

ENTITY	A		B		C		D		E=A+B+C+D		F		G=F x Total		H		I		J=G - H - I
	PT Revenue less delinquent Allocation	AB 8 (Adj)	Sales Tax & VLF "Triple Flip"	To RDA (net) Increment	Unitary & Operating Non-Unitary	Adjusted Net Property Tax AB 8 Revenue Total	Administrative Cost Apportionment Factors	Administrative Cost Apportioned	Less: Direct Credit 1/4 of 1% Fee	Less: Non-Recovable Schools, ERAF General Fund	Recoverable Administration Cost (Fee)								
County General Fund	\$ 124,918,966		\$ 43,857,439	\$ (7,672,391)	\$ 2,144,655	\$ 163,248,669	26.7280%	\$ 2,465,956	\$ -	\$ (2,465,956)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Of Buellton	1,097,861		839,680	(148,820)	6,233	1,794,954	0.2939%	27,114	-	-	27,114	-	-	-	-	-	-	-	27,114
City Of Carpinteria	1,488,401		1,496,242	-	27,054	3,011,697	0.4931%	45,493	-	-	45,493	-	-	-	-	-	-	-	45,493
City Of Carp Ltg #1	261,956		-	-	3,934	265,890	0.0435%	4,016	(633)	-	3,383	-	-	-	-	-	-	-	3,383
City Of Goleta	2,406,239		3,451,129	(230,066)	4,256	5,631,558	0.9220%	85,068	-	-	85,068	-	-	-	-	-	-	-	85,068
City Of Guadalupe	345,671		532,767	(125,572)	7,155	760,021	0.1244%	11,481	-	-	11,481	-	-	-	-	-	-	-	11,481
Guadalupe City Ltg Dist	77,639		-	(37,526)	1,230	41,343	0.0068%	625	(197)	-	428	-	-	-	-	-	-	-	428
City Of Lompoc	4,033,426		4,089,694	(495,919)	59,672	7,686,873	1.2585%	116,114	-	-	116,114	-	-	-	-	-	-	-	116,114
City Of Santa Barbara	17,653,902		12,193,190	(2,482,644)	206,608	27,571,056	4.5141%	416,475	-	-	416,475	-	-	-	-	-	-	-	416,475
City Of Santa Maria	8,132,918		11,007,566	(131,785)	94,260	19,102,959	3.1276%	288,560	-	-	288,560	-	-	-	-	-	-	-	288,560
City Of Solvang	1,232,244		720,196	-	21,807	1,974,247	0.3332%	29,822	-	-	29,822	-	-	-	-	-	-	-	29,822
Co Svc Area #3	725,233		-	-	25,225	750,458	0.1229%	11,336	(1,817)	-	9,519	-	-	-	-	-	-	-	9,519
Co Svc Area #4	34,802		-	-	1,379	36,181	0.0059%	547	(91)	-	456	-	-	-	-	-	-	-	456
Co Svc Area #5	93,958		-	-	2,981	96,939	0.0159%	1,464	(244)	-	1,220	-	-	-	-	-	-	-	1,220
Co Svc Area #11	39,057		-	-	335	39,392	0.0064%	595	(93)	-	502	-	-	-	-	-	-	-	502
Co Svc Area #31	41,155		-	(26,641)	260	14,774	0.0024%	223	(96)	-	127	-	-	-	-	-	-	-	127
SB Co Fire Prot Dist	27,823,064		-	(1,005,385)	273,743	27,091,422	4.4356%	409,230	(66,491)	-	342,739	-	-	-	-	-	-	-	342,739
SB Co Fid Cont/Witr Con	1,745,343		-	(100,351)	20,474	1,665,466	0.2727%	25,158	(4,181)	-	20,977	-	-	-	-	-	-	-	20,977
Guad Fid Zn #3	49,383		-	(8,694)	795	41,484	0.0068%	627	(121)	-	506	-	-	-	-	-	-	-	506
Lompoc City Fid Zn #2	301,164		-	(38,659)	3,625	266,130	0.0436%	4,020	(762)	-	3,258	-	-	-	-	-	-	-	3,258
Lompoc Vly Fid Zn #2	158,799		-	-	2,198	160,997	0.0264%	2,432	(390)	-	2,042	-	-	-	-	-	-	-	2,042
Los Alamos Fid Zn #1	51,260		-	-	1,213	52,473	0.0086%	793	(123)	-	670	-	-	-	-	-	-	-	670
Orcutt Fid Zn #3	249,676		-	-	2,951	252,627	0.0414%	3,816	(629)	-	3,187	-	-	-	-	-	-	-	3,187
S.M. Fid Zn #3	813,392		-	(19,667)	7,720	802,045	0.1313%	12,115	(2,064)	-	10,051	-	-	-	-	-	-	-	10,051
S.M. Rvr Levee Mtc Zn	77,933		-	(3,224)	836	75,545	0.0124%	1,141	(197)	-	944	-	-	-	-	-	-	-	944
S.Y. Fid Zn #3	261,248		-	(3,436)	3,206	261,018	0.0427%	3,943	(613)	-	3,330	-	-	-	-	-	-	-	3,330
S.C. Fid Zn #2	4,944,687		-	(357,449)	53,592	4,640,830	0.7598%	70,102	(11,674)	-	58,428	-	-	-	-	-	-	-	58,428
N County Ltg Dst	404,073		-	-	2,512	406,585	0.0666%	6,142	(1,011)	-	5,131	-	-	-	-	-	-	-	5,131
Mission Ltg Dst	5,705		-	-	42	5,747	0.0009%	87	(14)	-	73	-	-	-	-	-	-	-	73
S.B. Co Witr Agy	2,246,474		-	(123,766)	24,279	2,146,987	0.3515%	32,431	(5,375)	-	27,056	-	-	-	-	-	-	-	27,056
S.M. Pub Arpt Dst	1,265,507		-	(26,286)	22,595	1,261,816	0.2066%	19,060	(3,208)	-	15,852	-	-	-	-	-	-	-	15,852
Carpinteria Cmty	151,397		-	-	1,873	153,270	0.0251%	2,315	(356)	-	1,959	-	-	-	-	-	-	-	1,959
Goleta Cmty	404,283		-	(20,915)	7,539	390,907	0.0640%	5,905	(976)	-	4,929	-	-	-	-	-	-	-	4,929
Guadalupe Cmty	71,423		-	(19,350)	1,465	53,538	0.0088%	809	(182)	-	627	-	-	-	-	-	-	-	627
Lompoc Cmty	340,431		-	(22,276)	5,414	323,569	0.0530%	4,888	(839)	-	4,049	-	-	-	-	-	-	-	4,049
Los Alamos Cmty	12,578		-	-	508	13,086	0.0021%	198	(31)	-	167	-	-	-	-	-	-	-	167
Oak Hill Cmty	162,907		-	(2,106)	2,628	163,429	0.0268%	2,469	(384)	-	2,085	-	-	-	-	-	-	-	2,085
Santa Maria Cmty	596,574		-	(7,246)	8,214	597,542	0.0978%	9,026	(1,508)	-	7,518	-	-	-	-	-	-	-	7,518
Los Alamos Cmm Svc	70,748		-	-	662	71,410	0.0117%	1,079	(174)	-	905	-	-	-	-	-	-	-	905
Santa Ynez Comm Svc	145,506		-	-	1,405	146,911	0.0241%	2,219	(346)	-	1,873	-	-	-	-	-	-	-	1,873
Carp-Summer. Fire	6,546,406		-	-	63,290	6,609,696	1.0822%	99,843	(15,344)	-	84,499	-	-	-	-	-	-	-	84,499
Mont.Fire Prot	12,194,604		-	-	74,984	12,269,588	2.0088%	185,339	(28,108)	-	157,231	-	-	-	-	-	-	-	157,231

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE COST FEE
FOR FISCAL YEAR 2008-09

TOTAL TO ALLOCATE: \$9,226,121

ENTITY	A		B	C	D	E=A+B+C+D		F	G=F x Total		H	I		J=G - H - I
	AB 8 (Adj) PT Revenue less delinquent Allocation	PT Revenue less delinquent Allocation				Sales Tax & VLF "Triple Flip"	To RDA (net) Increment		Unitary & Operating Non-Unitary	Adjusted Net Property Tax AB 8 Revenue Total		Administrative Cost Apportionment Factors	Administrative Cost Apportioned	
Orcutt Fire Dst	143,995	-	-	-	2,434	146,429	0.0240%	2,212	(361)	-	1,851			
Lompoc Hsp. Dst	861,841	-	(55,391)	-	12,824	819,274	0.1341%	12,376	(2,121)	-	10,255			
Embar. Muni Impt	212,856	-	-	-	1,812	214,668	0.0351%	3,243	(527)	-	2,716			
SB Metro Transit Dst	917,834	-	(82,073)	-	13,947	849,308	0.1391%	12,829	(2,174)	-	10,655			
Carpinteria Mosq Abimnt	104,718	-	-	-	1,224	105,942	0.0173%	1,600	(248)	-	1,352			
SB Coastal Vector Ctrl	231,756	-	(14,264)	-	3,469	220,961	0.0362%	3,338	(556)	-	2,782			
Stowell Pkg/Ltg Dst	20,783	-	-	-	333	21,116	0.0035%	319	(50)	-	269			
Cuyama Vly Rec Dst	83,047	-	-	-	5,171	88,218	0.0144%	1,333	(206)	-	1,127			
I.V. Rec & Park	321,176	-	(208,864)	-	1,770	114,082	0.0187%	1,723	(748)	-	975			
Cachuma Res. Cons	82,930	-	(1,058)	-	1,258	83,130	0.0136%	1,256	(206)	-	1,050			
Carpinteria Snty	437,460	-	-	-	7,050	444,510	0.0728%	6,715	(1,058)	-	5,657			
Goleta Snty	120,202	-	(6,100)	-	1,351	115,453	0.0189%	1,744	(294)	-	1,450			
Goleta West Snty	1,957,935	-	(340,235)	-	32,588	1,650,288	0.2702%	24,928	(4,710)	-	20,218			
Montecito Snty	406,619	-	-	-	3,204	409,823	0.0671%	6,191	(940)	-	5,251			
Summerland Snty	197,333	-	-	-	2,157	199,490	0.0327%	3,013	(448)	-	2,565			
SM Vly Wtr Cons Dst	246,518	-	(7,848)	-	2,720	241,390	0.0395%	3,646	(622)	-	3,024			
S.Y. Rvr Wtr Cons	241,568	-	(11,107)	-	3,266	233,727	0.0383%	3,531	(589)	-	2,942			
Ballard Sch Dst	1,331,023	-	-	-	10,764	1,341,787	0.2197%	20,268	-	(20,268)	-			
Bloch. Un Sch Dst	229,911	-	-	-	13,346	243,257	0.0398%	3,675	-	(3,675)	-			
Buellton Un Sch Dst	2,831,338	-	(199,252)	-	36,274	2,668,360	0.4369%	40,307	-	(40,307)	-			
Cas. Sch Dst	-	-	-	-	-	-	0.0000%	-	-	-	-			
Cold Spring Sch Dst	2,568,634	-	-	-	15,006	2,583,640	0.4230%	39,027	-	(39,027)	-			
Coll. Sch Dst	3,783,655	-	-	-	44,571	3,828,226	0.6268%	57,827	-	(57,827)	-			
Gol Un Sch Dst	27,799,139	-	(2,425,948)	-	567,939	25,941,130	4.2472%	391,854	-	(391,854)	-			
Guad Un Sch Dst	1,077,303	-	(272,218)	-	18,082	823,167	0.1348%	12,434	-	(12,434)	-			
Hope Sch Dst	6,576,463	-	-	-	54,686	6,631,149	1.0857%	100,167	-	(100,167)	-			
Los Alamos Sch Dst	819,265	-	-	-	9,889	829,154	0.1358%	12,525	-	(12,525)	-			
Los Olivos Sch Dst	1,242,960	-	-	-	17,048	1,260,008	0.2063%	19,033	-	(19,033)	-			
Mont. Un Sch Dst	8,886,501	-	-	-	54,699	8,941,200	1.4639%	135,061	-	(135,061)	-			
Orcutt Un Sch Dst	8,398,390	-	-	-	113,066	8,511,456	1.3935%	128,570	-	(128,570)	-			
S.B. Sch Dst	31,913,562	-	(4,407,787)	-	284,890	27,790,665	4.5500%	419,792	-	(419,792)	-			
SM/Bonita Sch Dist	15,739,672	-	(246,339)	-	163,601	15,656,934	2.5634%	236,506	-	(236,506)	-			
Sol. Sch Dst	2,347,660	-	-	-	38,652	2,386,312	0.3907%	36,046	-	(36,046)	-			
Vista Del Mar Sch Dst	1,322,240	-	-	-	30,279	1,352,519	0.2214%	20,430	-	(20,430)	-			
S.B. High Sch	56,373,079	-	(4,385,761)	-	614,969	52,602,287	8.6123%	794,585	-	(794,585)	-			
S.M. Jt Un High	22,487,394	-	(353,911)	-	301,811	22,435,294	3.6732%	338,897	-	(338,897)	-			
S.Y. Vly High	9,642,235	-	(105,235)	-	139,770	9,676,770	1.5843%	146,173	-	(146,173)	-			
Carpinteria Unif Sch	15,381,161	-	-	-	149,019	15,530,180	2.5427%	234,591	-	(234,591)	-			
Cuyama Unif Sch	657,035	-	-	-	33,885	690,920	0.1131%	10,437	-	(10,437)	-			
Lompoc Unif Sch	13,946,945	-	(931,546)	-	194,467	13,209,866	2.1628%	199,542	-	(199,542)	-			
A Hancock Jt Comm Col	11,872,361	-	(297,860)	-	167,221	11,741,722	1.9224%	177,365	-	(177,365)	-			
SB Comm Coll Dst	22,361,647	-	(1,533,895)	-	240,651	21,068,403	3.4494%	318,249	-	(318,249)	-			

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE COST FEE
FOR FISCAL YEAR 2008-09

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	AB 8 (Adj) PT Revenue less delinquent Allocation	PT Revenue & VLF "Triple Flip"				To RDA (net) Increment	Unitary & Operating Non-Unitary				Adjusted Net Property Tax AB 8 Revenue Total	Administrative Cost Apportionment Factors	
Co Sch Ser	23,524,872	-	(1,259,052)	279,515	22,545,335	3.6912%	340,559	-	(340,559)	-	-	-	-
Education Revenue Aug	80,353,296	(78,187,903)	(3,307,800)	158,084	(984,323)	-0.1612%	(14,869)	-	14,869	-	-	-	-
Buellton	-	-	749,141	-	749,141	0.1227%	11,316	-	-	-	-	-	11,316
Guadalupe	-	-	968,254	-	968,254	0.1585%	14,626	-	-	-	-	-	14,626
Lompoc	-	-	2,946,208	-	2,946,208	0.4824%	44,504	-	-	-	-	-	44,504
Santa Barbara	-	-	19,138,157	-	19,138,157	3.1334%	289,092	-	-	-	-	-	289,092
SB County - Isla Vista	-	-	5,728,294	-	5,728,294	0.9379%	86,529	-	-	-	-	-	86,529
Goleta	-	-	2,975,563	-	2,975,563	0.4872%	44,947	-	-	-	-	-	44,947
Santa Maria III	-	-	4,370	-	4,370	0.0007%	66	-	-	-	-	-	66
Santa Maria IV	-	-	1,053,731	-	1,053,731	0.1725%	15,917	-	-	-	-	-	15,917
TOTALS	\$ 603,734,905	\$ -	\$ -	\$ 7,043,167	\$ 610,778,072	100.0000%	\$ 9,226,121	\$ (164,130)	\$ (6,685,007)	\$	\$ 2,376,984	25.764%	\$ 2,376,984

Summary by Entity Type

County	\$ 124,918,966	\$ 43,857,439	\$ (7,672,391)	\$ 2,144,655	\$ 163,248,669	26.73%	\$ 2,465,956	\$ -	\$ (2,465,956)	\$ -	-	-	-
Cities	36,390,662	34,330,464	(3,614,806)	427,046	67,533,366	11.06%	1,020,127	-	-	-	-	-	1,020,127
Dependent Districts	40,067,006	-	(1,687,272)	427,364	38,807,098	6.35%	586,202	(95,986)	-	-	-	-	490,216
Independent Districts	28,890,530	-	(862,645)	291,921	28,319,806	4.64%	427,788	(68,144)	-	-	-	-	359,644
School Districts	293,114,445	-	(16,418,804)	3,594,097	280,289,738	45.89%	4,233,920	-	(4,233,920)	-	-	-	-
ERAF	80,353,296	(78,187,903)	(3,307,800)	158,084	(984,323)	-0.16%	(14,869)	-	14,869	-	-	-	-
RDA	-	-	33,563,718	-	33,563,718	5.50%	506,997	-	-	-	-	-	506,997
TOTALS	\$ 603,734,905	\$ -	\$ -	\$ 7,043,167	\$ 610,778,072	100.0000%	\$ 9,226,121	\$ (164,130)	\$ (6,685,007)	\$	\$ 2,376,984	25.764%	\$ 2,376,984

County of Santa Barbara
PROPERTY TAX ADMINISTRATION COSTS
FISCAL YEAR 2008-09 SB 2557 CALCULATIONS
(fiscal year costs 2007-08)
1/4 of 1% FEE CALCULATION

FUND	ENTITY	H= H1+H2+H3	H1	H2	H3
		Total	Secured	Unsecured	Unitary
0602	City Of Carp Ltg #1	\$ 633	\$ 595	\$ 26	\$ 11
0680	Guad City Lgt Dist	197	186	8	3
2120	Co Svc Area #3	1,817	1,674	73	70
2130	Co Svc Area #4	91	83	4	4
2140	Co Svc Area #5	244	226	10	8
2170	Co Svc Area #11	93	88	4	1
2220	Co Svc Area #31	96	91	4	1
2280	SB Co Fire Prot Dist	66,491	62,971	2,759	761
2400	SB Co Fld Cont/Wtr Con	4,181	3,951	173	57
2460	Guad Fld Zn #3	121	113	5	2
2470	Lom Cty Fld Zn #2	762	720	32	10
2480	Lom Vly Fld Zn #2	390	367	16	6
2500	Los Alamos Fld Zn #1	123	115	5	3
2510	Orcutt Fld Zn #3	629	595	26	8
2560	S.M. Fld Zn #3	2,064	1,957	86	21
2570	SM Rvr Levee Mtc Zn	197	186	8	2
2590	S.Y. Fld Zn #3	613	579	25	9
2610	S.C. Fld Zn #2	11,674	11,041	484	149
2670	N County Ltg Dst	1,011	962	42	7
2700	Mission Ltg Dst	14	13	1	0
3050	S.B. Co Wtr Agy	5,375	5,084	223	68
3210	SM Pub Arpt Dst	3,208	3,014	132	63
3260	Carp Cmty	356	336	15	5
3270	Gol Cmty	976	915	40	21
3280	Guad Cmty	182	171	7	4
3290	Lom Cmty	839	789	35	15
3300	Los Alamos Cmty	31	28	1	1
3310	Oak Hill Cmty	384	361	16	7
3320	S.M. Cmty	1,508	1,422	62	23
3516	Los Alamos Cmm Svc	174	165	7	2
3566	S.Y. Comm Svc	346	328	14	4
3630	Carp-Summer. Fire	15,344	14,531	637	176
3650	Mont.Fire Prot	28,108	26,729	1,171	209
3655	Orcutt Fire Dst	361	340	15	7
3750	Lom Hsp. Dst	2,121	1,998	88	36
3817	Embar. Muni Impt	527	500	22	5
4090	SB Metro Transit Dst	2,174	2,047	90	38
4160-20	Carp Mosq Abtmt (2000)	248	235	10	3
4160-10	SB Coastal Vector Ctrl (1000)	556	523	23	10
4300	Stowell Pkg/Ltg Dst	50	47	2	1
4400	Cuyama Vly Rec Dst	206	183	8	14
4410	I.V Rec & Prk	748	712	31	5
4500	Cachuma Res. Cons	206	194	9	4
4560	Carp Snty	1,058	995	44	20
4640	Gol Snty	294	278	12	4
4900	Gol West Snty	4,710	4,426	194	91
5100	Mont. Snty	940	892	39	9
5215	Summer. Snty	448	424	19	6
5700	SM Vly Wtr Cons Dst	622	588	26	8
5800	S.Y. Rvr Wtr Cons	589	556	24	9
Totals:		\$ 164,130	\$ 155,323	\$ 6,806	\$ 2,001

RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA BARBARA
OF THE STATE OF CALIFORNIA

RESOLUTION NO. _____

WHEREAS, Section 95.3 of the Revenue and Taxation Code provides for the recovery by the County of its actual costs of assessing, collecting, and allocating property taxes, including applicable administrative overhead costs as permitted by Federal Circular A-87 standards, from all public agencies, except schools, in proportion to the property tax proceeds received by each public agency; and,

WHEREAS, the allocation of property tax administrative costs shall not exceed the actual County costs of assessing, collecting, and allocating property taxes, including applicable administrative overhead costs as permitted by Federal Circular A-87 standards; and,

WHEREAS, the recovery of such County property tax administration costs during the 2008-09 fiscal year is to be based on a determination by the County Auditor-Controller of the County's property tax administrative costs for the 2007-08 fiscal year, and an allocation of such costs among public agencies, pursuant to Section 95.3 of the Revenue and Taxation Code; and,

WHEREAS, this Board has conducted a noticed public hearing at which time it received and considered evidence relative to the establishment of such a charge; and,

WHEREAS, this Board finds that it is appropriate to impose a fee as authorized by Sections 95.3 and 97.75 of the Revenue and Taxation Code, and that the fee established by this Resolution does not exceed the actual County costs of assessing, collecting, and allocating property taxes;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara as follows:

1. In accordance with the attached report, a property tax administration fee is hereby imposed, that does not exceed the actual administrative costs, including applicable overhead costs as

permitted by Federal Circular A-87 standards, incurred in assessing, collecting, and allocating property taxes.

2. The fee shall be deducted from the property tax revenue allocation of the relevant jurisdiction or community redevelopment agency in FY 2008-09 based upon FY 2007-08 costs.

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this ____ day of January 2009 by the following vote:

AYES:

NOES:

ABSENT:

Chair, Board of Supervisors

ATTEST:
Michael Brown
Clerk of the Board

BY: _____
Deputy

APPROVED AS TO FORM:
Dennis Marshall
County Counsel

APPROVED AS TO ACCOUNTING FORM:
Robert W. Geis, CPA
Auditor-Controller

BY: *Anne Pierson*
Deputy County Counsel

BY: *Robert W. Geis*
Auditor-Controller