



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Treasurer-Tax Collector
Department No.: 065
For Agenda Of: 3/4/08
Placement: Departmental
Estimated Tme: 15 minutes on 3/4/08
5 minutes on 3/11/08
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors

FROM: Department Bernice James, Treasurer-Tax Collector
Director(s)
Contact Info: Kim Tesoro, Treasury Finance Chief, x2153

SUBJECT: Adoption of Treasurer-Tax Collector Proposed Fees

County Counsel Concurrence

As to form: Yes

Auditor-Controller Concurrence

As to form: Yes

Other Concurrence: Select_Other

As to form: Select_Concurrence

Recommended Actions:

That the Board of Supervisors:

- A. i. Consider the introduction (First Reading) of an ordinance amending Section 2-10.8 of the Santa Barbara County Code revising the fees for the Treasurer-Tax Collector's Office;
- ii. Adopt a report on costs related to certain fees charged by the Treasurer-Tax Collector (available for public inspection at least ten (10) days prior to the hearing date at the Treasurer-Tax Collector's Office, 105 East Anapamu Street, Room 110, Santa Barbara, CA; week days 8:00 am – 5:00 pm);
- B. Continue the hearing to March 11, 2008, to consider the following:
 - i. The adoption (Second Reading) of an ordinance amending Section 2-10.8 of the Santa Barbara County Code to establish revised fees for the Treasurer-Tax Collector's Office.
 - ii. Approve the Treasurer-Tax Collector's Notice of Exemption pursuant to California Environmental Quality Act (CEQA) guidelines.

Summary Text:

The Treasurer-Tax Collector recommends that the Board of Supervisors adopt this ordinance revising fees for services provided by our office for secured property tax delinquencies, unsecured tax roll delinquencies, installment plans for payments of delinquent property taxes, and the splitting or combining of parcels and lot line adjustments. These fees were last updated in 2004 based on an analysis that aligned fees with the costs of providing services. In the four years since the last fee adjustment, the cost to provide these services has increased due to changes in operating costs such as salaries and benefits. Thus, the proposed fee revisions would bring revenues closer in line with the increased cost of providing services.

Background:

Government Code 54985 provides the County with the authority to increase or decrease a fee or charge 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.

Fiscal and Facilities Impacts:

Revenue from these Tax Collector fees typically amounts to approximately \$200,000 per year. The proposed changes in fees are expected to increase revenues by \$45,000 in the first year of implementation (fiscal year 2008-09) and an additional \$55,000 in the second year of implementation. When implementation is complete, the proposed fee changes are estimated to increase annual revenue of the Treasurer-Tax Collector by an estimated \$100,000. These revenue increases are recommended to recover costs and maintain services.

Special Instructions:

Direct the Clerk of the Board to publish notice in the Santa Barbara News Press five and ten days prior to the first reading.

Direct the Clerk of the Board to publish notice for adoption of the ordinance.

Please forward a signed and dated copy of the ordinance to the Santa Barbara County Treasurer-Tax Collector, Attention: Kim Tesoro.

Attachments:

Ordinance 2-10.8

Fee Analysis Report

CEQA Notice of Exemption

Authored by:

Kim Tesoro, Treasury Finance Chief, Treasurer-Tax Collector's Office

cc:

Auditor-Controller

County Counsel