

BERNICE JAMES

Treasurer-Tax Collector
Public Administrator – Public Guardian

Harry E. Hagen, CPA

Assistant Treasurer – Tax Collector
Public Administrator – Public Guardian

Kimberly Tesoro, CPA

Treasury Finance Chief



Finance and Administration

105 E. Anapamu Street, Room 109
Santa Barbara, CA 93101-2062
Telephone: (805) 568-2490
Fax: (805) 568-2488

Mailing Address:
Post Office Box 579
Santa Barbara, CA 93102-0579

**FEE ANALYSIS REPORT
APRIL 2009**

DESCRIPTION OF SERVICE: Redemption Fee

Legal Authority: Revenue & Taxation Code 4102(d) and 4656.5, Government Code 54985

- R & T 4102(d)** Provides for the collection of a \$15 redemption fee.
4656.5 The redemption fee shall be distributed \$5 to the State of California and \$10 to the County general fund.
- GC 54985** Provides that a County Board of Supervisors shall have the authority to increase or decrease a 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.

Steps in Performing:

1. Transfer of delinquent parcels to the redemption roll.
2. Maintenance of the redemption roll.

Volume: 2600

Cost to Perform:

Proposed 09-10 Redemption Expenditures

Direct Expenditures:

Salaries & Benefits (EDP Sys Prog 50%)	\$ 72,030
Other mainframe costs	207,000
	<u>\$ 279,030</u>

Plus: Indirect Expenditures (60%) \$ 21,609
Less: Revenues (139,515)

Total Projected 09-10 Mainframe Expenditures \$ 161,124

Total for Redemption 33.33% \$ 53,708 Based on RED and SOR being 2 of 6 mainframe systems

Avg Cost Per Redemption Parcel \$ 20.66

Proposed Fee: \$ 20.00 County portion, \$25 total

Current Fee: \$10.00 County portion, \$15 total

DESCRIPTION OF SERVICE: Undivided Interest

Legal Authority: Revenue & Taxation Code 2821, Government Code 54985

R&T 2821 Provides that any person filing an affidavit of interest may apply to the tax collector to have any parcel separately valued on the current roll for the purpose of paying taxes. The County may charge a fee for actual costs incurred for the processing of an application for separate assessment, and the initial and ongoing costs of separate assessment, billings, and mailings.

GC 54985 Provides that a County Board of Supervisors shall have the authority to increase or decrease a 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.

Steps in Performing:

1. TTC reviews the submitted application for completeness and verifies that it is correct.
2. TTC gives the necessary paperwork to the Assessor.
3. Throughout the year, taxpayers may call with questions and concerns.

Volume: 4 New applications every year
40 on-ongoing

Cost to Perform:

Proposed 09-10 Undivided Interest Expenditures

Direct Salaries & Benefits		New
TTC Operations Manager	\$ 132,126.00	\$ 254.09
Annual Salaries & Benefits	\$ 132,126.00	\$ 254.09
Plus: Indirect Expenditures (60%)		152.45
Total Projected 09-10 Expenditures		\$ 406.54
Cost per Undivided Interest		\$ 101.64
Proposed Fee:		\$ 100.00
Current Fee:		\$0.00