



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

Submitted on:
(COB Stamp)

Department Name: Auditor-Controller
Department No.: 061
Agenda Date: April 7, 2026
Placement: Administrative Agenda
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors
FROM: Department Director(s): Betsy M. Schaffer, CPA, Auditor-Controller
Contact: Trevor C. Lysek, CPA, Division Chief, x 82181
SUBJECT: Updating Charges for Collection of Special Assessments, Special Taxes and Other Charges

County Counsel Concurrence

As to form: Yes

Other Concurrence:

As to form: N/A

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions:

That the Board of Supervisors:

- a) Adopt the attached resolution updating the charges for the collection of special assessments, special taxes and other charges that are collected with annual property tax bills from \$1.00 to \$2.00 per assessment, special tax or other charge per parcel, and establishing a correction charge of \$25 per correction for corrections made after the assessments are added to tax bills;
- b) Authorize the Auditor-Controller to increase the billing/collection and correction charges in an amount not-to-exceed \$1.00 annually if it is determined that an increase is necessary to recover the cost of such service; and
- c) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) per CEQA Guidelines Section 15378(b)(5), because they are government fiscal activities which do not involve commitment to any specific project which may result in potentially significant physical impact on the environment.

Summary Text:

Each year various special districts and school districts request that the Auditor-Controller add direct charges to the annual tax bills. These direct charges are special assessments, special taxes or other charges which are not determined by the Auditor-Controller based on property value. Setting up new direct charges, managing on-going requirements for such charges, and making corrections entails substantial effort by Auditor-Controller staff.

In 1982, your Board adopted Resolution 82-209 authorizing the Auditor-Controller to negotiate a charge not to exceed \$1.00 per parcel-assessment or special tax for this service. An analysis of costs supports a cost recovery greater than \$2.00 per parcel-assessment, special tax or other charge.

The Auditor-Controller seeks to recover the cost of this service by bringing the charge in line with current costs, by increasing charge to \$2.00 per special assessment, special tax or other charge per parcel, and to increase that charge as determined necessary to recover reasonable costs of such services not-to-exceed \$1.00 annually, and allowing for a charge for corrections made mid-year.

Fiscal and Facilities Impacts:

For the 2025-26 tax year, 346,837 special assessment, special tax or other charges were added to tax bills for 74 districts, while three new districts were added. The proposed cost recovery charges would have provided approximately \$346,800 of additional revenues. Charges for corrections would vary. This increase would result in decreased recoverable costs claimed under SB 2557 of approximately 19% of the increased charges, for a net increase of approximately \$280,000.

Special Instructions:

Please have the Clerk of the Board provide a certified copy of the Board Resolution to the Auditor-Controller.

Attachments:

Attachment A - Board Resolution

Contact Information:

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