

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

IN THE MATTER OF UPDATING CHARGES            )  
FOR THE COLLECTION OF SPECIAL                )  
ASSESSMENTS, SPECIAL TAXES AND OTHER      )  
CHARGES BY WAY OF PROPERTY TAX BILLS      )            RESOLUTION 26- 86

**WHEREAS**, Government Code Sections 29304, 50077, 61115 and 51800 provide that when the duties of collecting city and district special assessments, special taxes, and/or other charges are performed by county officials, compensation may be paid to the county; and

**WHEREAS**, the amount of compensation may be added to the amount of the special assessment or charge or deducted from the special tax levied, in an amount fixed by agreement between the county and the public agency; and

**WHEREAS**, an equal part of such special assessment, or special tax or other charge shall be collected with each installment of the tax bill, and the billing and/or collection charge shall be deducted and paid into the county’s general fund; and

**WHEREAS**, the Board of Supervisors wishes to recover the costs of billing for and collecting these special assessments, special taxes and other charges; and

**WHEREAS**, the Board of Supervisors authorized the Auditor-Controller, in 1982, to charge an amount not to exceed \$1.00 per parcel-special assessment or special tax; and

**WHEREAS**, an analysis of costs supports a cost recovery charge of greater than \$2.00 per parcel-assessment, special tax or other charge;

**NOW, THEREFORE, BE IT HEREBY ORDERED AND RESOLVED** as follows:

1. That the Auditor-Controller is hereby re-authorized to negotiate for and on behalf of the County of Santa Barbara, a public entity established under the laws of the State of California, agreements with those public agencies using the County’s “secured property tax” billing system for collecting special assessments or special taxes, which will include provisions for billing/collection necessary to recover the cost of such service; and
2. That the amount charged for billing/collection activities shall be increased to \$2.00 for each special assessment, special tax, or other charge per parcel to be collected on the County tax roll for the public agency; and

- 3. That the Auditor-Controller is authorized 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
- 4. That a correction charge may be added at \$25.00 per corrected parcel special assessment, special tax, or other charge, not to exceed the actual direct cost of correction efforts when a correction applies to multiple parcels, when corrections are requested after charges have been added to tax bills; and
- 5. That those revenues generated from these billing/collection and correction charges shall be deposited into the County's General Fund.


**PASSED, APPROVED AND ADOPTED** by the Board of Supervisors of the County of Santa Barbara, this 7th day of April, 2026 by the following vote:

AYES: Supervisors Lee, Capps, Hartmann and Nelson


NOES: None

ABSENT: Supervisors Lavagnino

ABSTAIN: None


Signed by:  
  
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 BOB NELSON, CHAIR  
 BOARD OF SUPERVISORS  
 COUNTY OF SANTA BARBARA

ATTEST:  
MONA MIYASATO  
COUNTY EXECUTIVE OFFICER  
CLERK OF THE BOARD

By:   
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 Deputy Clerk of the Board

APPROVED AS TO FORM:  
  
RACHEL VAN MULLEM  
COUNTY COUNSEL

APPROVED AS TO  
ACCOUNTING FORM:  
BETSY M. SCHAFFER, CPA  
AUDITOR-CONTROLLER

Signed by:  
  
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 Deputy County Counsel

DocuSigned by:  
  
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 Auditor-Controller