

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

RESOLUTION NO. 23-68

WHEREAS, Section 95.3 of the California 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 Regulation 2 CFR 200, 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 Regulation 2 CFR 200; and,

WHEREAS, the recovery of such County property tax administrative costs during the 2022-23 fiscal year is to be based on a determination by the County Auditor-Controller of the County's property tax administrative costs for the 2021-22 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 determination of recoverable property tax administrative costs; and,

WHEREAS, this Board finds that it is appropriate to recover property tax administrative costs as authorized by Sections 95.3 of the Revenue and Taxation Code, and that the costs to be recovered by this Resolution do 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 reports, recoverable property tax administrative costs are hereby determined, that do not exceed the actual administrative costs, including applicable overhead costs as permitted by Federal Regulation 2 CFR 200, incurred in assessing, collecting, and allocating property taxes.

2. The recoverable property tax administrative costs shall be deducted from the property tax revenue allocation of the relevant jurisdiction or distributed from the Redevelopment Property Tax Trust Fund associated with former community redevelopment agencies in fiscal year 2022-23 based upon fiscal year 2021-22 costs.

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 4th day of April by the following vote:

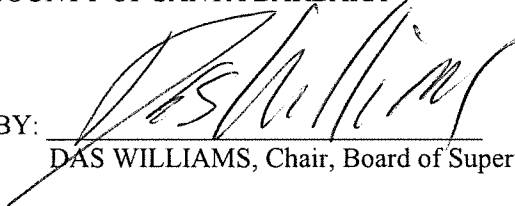
AYES: Supervisors Williams, Capps, Hartmann, Nelson and Lavagnino

NOES: None

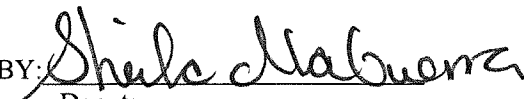
ABSENT: None

ABSTAIN: None

COUNTY OF SANTA BARBARA

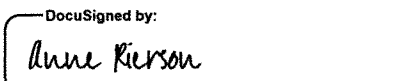
BY:   
DAS WILLIAMS, Chair, Board of Supervisors


ATTEST:  
MONA MIYASATO  
County Executive Officer  
Clerk of the Board

BY:   
Deputy

APPROVED AS TO FORM:  
RACHEL VAN MULLEM  
County Counsel

APPROVED AS TO ACCOUNTING FORM:  
BETSY M. SCHAFFER, CPA, CPFO  
Auditor-Controller

BY:   
A87566BC50FF400  
Deputy County Counsel

BY:   
A99ED58D71D04FB...  
Deputy

County of Santa Barbara  
 Departmental Costs for Fiscal Year 2021-22  
 For Use in Determining Fiscal Year 2022-23 Property Tax Administration Costs per SB 2557

Departments:	062 Clerk-Recorder Assessor	065 Treasurer/ Tax Collector	061 Auditor Controller	013 County Counsel	012 County Executive	Total
<b>Costs:</b>						
Salaries & Benefits	\$ 5,500,974	\$ 961,500	\$ 1,360,400	\$ 64,300	\$ 120,200	\$ 8,007,373
Services & Supplies	104,873	303,864	17,649	-	23,793	450,179
Overhead for 2021-22	4,325,967	582,380	1,093,489	38,072	20,362	6,060,271
	<u>9,931,814</u>	<u>1,847,744</u>	<u>2,471,538</u>	<u>102,372</u>	<u>164,355</u>	<u>14,517,823</u>
Property Tax System Amortization	31,428	34,742	639,971	-	-	706,142
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
<b>Total Costs:</b>	<u>9,963,242</u>	<u>1,882,486</u>	<u>3,111,509</u>	<u>102,372</u>	<u>164,355</u>	<u>15,223,964</u>
<b>Offsetting Revenues:</b>						
Admin Fees-Supplemental Tax (SB 813)	1,488,028	131,259	84,040	-	-	1,703,326
Admin Fees-Fixed Charges	-	10,525	338,301	-	-	348,826
Redemption Fee (LGFA 225)	-	-	41,320	-	-	41,320
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	341,142	-	-	-	341,142
Miscellaneous Other	29,118	34,821	-	-	-	63,939
	<u>1,517,146</u>	<u>517,748</u>	<u>463,660</u>	<u>-</u>	<u>-</u>	<u>2,498,554</u>
<b>Total Revenue:</b>	<u>1,517,146</u>	<u>517,748</u>	<u>463,660</u>	<u>-</u>	<u>-</u>	<u>2,498,554</u>
<b>Total Net Costs:</b>	<u>\$ 8,446,097</u>	<u>\$ 1,364,738</u>	<u>\$ 2,647,849</u>	<u>\$ 102,372</u>	<u>\$ 164,355</u>	<u>\$ 12,725,410</u>
<b>Department Ratio of Total Net Cost</b>	66.37%	10.72%	20.81%	0.80%	1.29%	100.00%
<b>Recoverable Cost from Exhibit II</b>						\$ 2,465,998
<b>Recoverable Cost</b>	<u>\$ 1,636,730</u>	<u>\$ 264,466</u>	<u>\$ 513,114</u>	<u>\$ 19,838</u>	<u>\$ 31,850</u>	<u>\$ 2,465,998</u>
(Department Ratio x Total Recoverable Cost)						
<b>Percent of Total Net Cost that is Recoverable:</b>						<b>19.38%</b>

County of Santa Barbara  
 Departmental Costs for Fiscal Year 2020-21  
 For Use in Determining Fiscal Year 2021-22 Property Tax Administration Costs per SB 2557

Departments:	062 Assessor	065 Treasurer/ Tax Collector	061 Auditor Controller	013 County Counsel	012 County Executive	Total
<b>Costs:</b>						
Salaries & Benefits	\$ 5,442,667	\$ 944,905	\$ 1,338,780	\$ 400,739	\$ 133,149	\$ 8,260,240
Services & Supplies	95,685	295,865	19,370	-	7,110	418,030
Overhead for 2020-21	4,728,590	538,312	839,817	151,239	(200)	6,257,758
	<u>10,266,942</u>	<u>1,779,082</u>	<u>2,197,966</u>	<u>551,978</u>	<u>140,059</u>	<u>14,936,027</u>
Property Tax System Amortization	31,428	71,773	639,971	-	-	743,172
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
<b>Total Costs:</b>	<u>10,298,370</u>	<u>1,850,855</u>	<u>2,837,937</u>	<u>551,978</u>	<u>140,059</u>	<u>15,679,199</u>
<b>Offsetting Revenues:</b>						
Admin Fees-Supplemental Tax (SB 813)	1,007,455	39,491	31,057	-	-	1,078,003
Admin Fees-Fixed Charges	-	12,125	332,839	-	-	344,964
Redemption Fee (LGFA 225)	-	-	25,020	-	-	25,020
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	212,547	-	-	-	212,547
Miscellaneous Other	31,089	21,300	-	-	-	52,389
	<u>1,038,544</u>	<u>285,462</u>	<u>388,917</u>	<u>-</u>	<u>-</u>	<u>1,712,923</u>
<b>Total Revenue:</b>	<u>1,038,544</u>	<u>285,462</u>	<u>388,917</u>	<u>-</u>	<u>-</u>	<u>1,712,923</u>
<b>Total Net Costs:</b>	<u>\$ 9,259,827</u>	<u>\$ 1,565,393</u>	<u>\$ 2,449,021</u>	<u>\$ 551,978</u>	<u>\$ 140,059</u>	<u>\$ 13,966,277</u>
<b>Department Ratio of Total Net Cost</b>	66.30%	11.21%	17.54%	3.95%	1.00%	100.00%
<b>Recoverable Cost from Exhibit II</b>						\$ 3,159,833
<b>Recoverable Cost</b>	<u>\$ 2,095,011</u>	<u>\$ 354,166</u>	<u>\$ 554,084</u>	<u>\$ 124,884</u>	<u>\$ 31,688</u>	<u>\$ 3,159,833</u>
(Department Ratio x Total Recoverable Cost)						
<b>Percent of Total Net Cost that is Recoverable:</b>						<b>22.62%</b>



County of Santa Barbara

SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS  
FOR FISCAL YEAR 2022-23

B

TOTAL TO ALLOCATE: \$ 12,725,410

FUND	ENTITY	A	C	D	E=A+C+D	F=E/K	G=FxB	H	I	J=G-H-I
		AB 8 (Adj) PT Revenue less delinquent Allocation	To RPTTF (Formerly known as RDA 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%	Less: Non-Recoverable Schools, ERAF General Fund	Recoverable Administration Costs
8701	Carpinteria Unif Sch	\$ 27,555,862	-	316,909	27,872,771	2.6924%	342,614	-	(342,614)	-
8801	Cuyama Unif Sch	\$ 990,104	-	42,778	1,032,882	0.0998%	12,696	-	(12,696)	-
8901	Lompoc Unif Sch	\$ 20,201,848	(1,822,112)	322,987	18,702,723	1.8066%	229,895	-	(229,895)	-
9401	A Hancock Jt CommCol	\$ 18,409,159	(441,989)	295,415	18,262,605	1.7641%	224,485	-	(224,485)	-
9610	SB CommCo#Dst	\$ 39,496,398	(1,128,811)	498,285	38,865,872	3.7542%	477,742	-	(477,742)	-
9801	Co Sch Ser	\$ 39,783,300	(1,079,718)	544,611	39,248,193	3.7912%	482,442	-	(482,442)	-
9802	Education Revenue Aug	\$ 136,119,790	(4,124,371)	-	131,995,419	12.7501%	1,622,499	-	(1,622,499)	-
	Buellton RPTTF* (Dissolved)		\$ -	-	-	0.0000%	-	-	-	-
	Guadalupe RPTTF*		2,793,988	30,266	2,824,254	0.2728%	34,716	-	-	34,716
	Lompoc RPTTF*		5,753,561	34,481	5,788,042	0.5591%	71,147	-	-	71,147
	Santa Barbara RPTTF* (Dissolved)		-	-	-	0.0000%	-	-	-	-
	SB County - Isla Vista RPTTF*		13,187,375	82,976	13,270,351	1.2818%	163,120	-	-	163,120
	Goleta RPTTF*		10,503,487	49,314	10,552,801	1.0193%	129,716	-	-	129,716
<b>TOTAL</b>		<b>\$ 1,022,042,654</b>	<b>\$ -</b>	<b>\$ 13,210,620</b>	<b>\$ 1,035,253,274</b>	<b>100.00%</b>	<b>\$ 12,725,410</b>	<b>\$ (322,870)</b>	<b>\$ (9,936,542)</b>	<b>\$ 2,465,998</b>

\* = Redevelopment Property Tax Trust Fund

Recoverable @ 19.38%

Summary by Entity Type	Administrative Cost	Non- Recoverable	Direct Credit (1/4 of 1%)	Recoverable SB 2557
County	\$ 189,925,488	\$ (4,535,560)	\$ 3,662,111	\$ 189,052,039
Cities	61,377,087	(1,981,968)	920,382	60,315,501
Dependent Districts	88,558,409	(4,157,858)	932,124	85,332,675
Independent Districts	50,051,426	(1,846,708)	595,238	48,799,956
School Districts	496,010,454	(15,591,946)	6,903,728	487,322,236
ERAF	136,119,790	(4,124,371)	-	131,995,419
RPTTFs	-	32,238,411	197,038	32,435,449
<b>TOTAL</b>	<b>\$ 1,022,042,654</b>	<b>\$ -</b>	<b>\$ 13,210,620</b>	<b>\$ 1,035,253,274</b>

General Fund	\$ 2,323,842
Total To Allocate	12,725,410
General Fund Percent	18%
	100%
Recoverable %	-19%
General Fund %	-18%
Direct Offset	-3%
Schools / ERAF	60%
Non Recoverable	9,936,542
Gen Fund	(2,323,842)
Schools / ERAF	7,612,700