



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: Auditor-Controller
Department No.: 061
For Agenda Of: 1/12/2010
Placement: Set Hearing
Estimate Time: 15 minutes on 1/19/10
Continued Item: NO
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors

FROM: Department Director(s) Robert W. Geis, CPA (x2101)

Contact Info: Jennifer Christensen (x2134)

SUBJECT: Property Tax Administrative Fee for 2009-10 (SB2557)

County Counsel Concurrence:

As to form: ☒ Yes ☐ No ☐ N/A

Auditor-Controller Concurrence:

As to form: ☒ Yes ☐ No ☐ N/A

Other Concurrence: N/A

As to form: ☐ Yes ☐ No ☐ N/A

Recommended Action(s):

1. Receive and file report prepared by the Santa Barbara County Auditor-Controller establishing the 2009-10 Property Tax Administrative Fee (Exhibits I and II).
2. Set a hearing for January 19, 2010 to adopt the resolution to impose the fee pursuant to Revenue and Taxation Code sections 95.3 and 97.75.

Summary:

The County is allowed to recover a portion of its costs attributable to assessing, collecting and allocating property tax revenues from cities, special districts and redevelopment agencies; school districts and the Education Revenue Augmentation Fund (ERAF) are exempt from paying the costs. For 2009-10 the County's recoverable costs are \$2,565,157, which is approximately 25% of the total net costs.

Background:

Revenue and Taxation Code (RTC) section 95.3 establishes the method and authorizes the County Auditor to annually determine property tax administrative costs proportionately attributable to cities and special districts and to charge each such entity its proportionate share of costs by withholding same from each entity's property tax distribution. Senate Bill 2557 established the fee in 1990; several modifications to the methodology have been approved by the legislature in the years since.

Fiscal and Facilities Impacts:

Budgeted: ☒ Yes ☐ No

Fiscal Analysis:

The costs of property tax administration and the allocation of the administrative fees to the various taxing entities, including revenue adjustments, are shown in Exhibits I and II. The calculation is prepared in accordance with the guidelines issued by the California Accounting Standards and Procedures Committee, which represents county auditors.

Exhibit I shows the current and prior year administration costs. The FY09-10 administrative cost related to the collection of property taxes is \$10,085,711, a net increase of \$859,590 over the FY08-09 cost; the collectible portion of the fee increased \$188,173 over the prior year.

The net increase in the administrative cost is primarily related to a \$731,813 net increase in the Assessor's costs:

- Salaries & benefits decreased \$1,197,018, offset by an increase of \$1,710,630 in overhead costs. This is due to a change in the Assessor's methodology for computing their overhead rate: all of Information Technology costs are now being treated as indirect costs, thus reducing the amount included in direct salaries & benefits cost and increasing the division's overhead rate.
- Offsetting revenues decreased \$218,201 primarily due to a \$210,858 decrease in supplemental administration fee (SB813) revenue.

The other significant increase was \$116,420 in Treasurer Tax Collector costs:

- Salaries & benefits and related overhead costs increased \$141,665.
- Services & supplies and intrafund costs had a net increase of \$33,679 mostly due to increased postage and computer related costs.
- Offsetting these costs was a \$58,481 increase in delinquent roll maintenance revenue.

Exhibit II is summarized below. For 2009-10 the County's recoverable costs are \$2,565,157. With respect to the County's apportionment of costs, the County's General Fund does not directly reimburse departments for property tax administrative costs calculated pursuant to SB 2557. Rather, operations for all departments that perform administrative functions are funded from the County's General Fund.

Entity	Administrative Cost	Not Recoverable	Direct Credit (1/4 of 1% Fee)	Recoverable (SB2557)
County of SB	\$ 2,689,720	\$ (2,689,720)	\$ -	\$ -
Cities	1,025,108	-	-	1,025,108
Dependent Special Districts	654,498	-	(100,282)	554,216
Independent Special Districts	473,343	-	(72,265)	401,078
School Districts	4,609,341	(4,609,341)	-	-
ERAF	48,946	(48,946)	-	-
RDA	584,755	-	-	584,755
Total 09-10	10,085,711	(7,348,007)	(172,547)	2,565,157
Total 08-09	9,226,121	(6,685,007)	(164,130)	2,376,984
Difference	\$ 859,590	\$ (663,000)	\$ (336,677)	\$ 188,173

Property Tax Administrative Fee for 2009-10 (SB2557)

1/12/2010

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Staffing Impact(s):

Legal Positions:

FTEs:

Special Instructions:

None

Attachments:

Exhibits I and II.

Resolution

Authored by:

LeAnne Hagerty, CPA (x2180)

CC:

Anne Rierson, County Counsel

County of Santa Barbara
Departmental Costs for Fiscal Year 2008-09
For Use in Determining Fiscal Year 2009-10 Property Tax Administration Cost Fees per SB 2557

Departments:	062	065	061	013	012	
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	Total
Costs:						
Salaries & Benefits	\$ 4,351,554	\$ 822,696	\$ 670,049	\$129,742	\$ 77,356	\$ 6,051,397
Services & Supplies	-	197,156	28,749	-	6,509	232,414
Overhead for 2008-09	4,695,762	578,767	202,355	53,493	36,427	5,566,803
	9,047,316	1,598,619	901,153	183,235	120,292	11,850,614
Plus Intrafund (+)	-	-	-	-	38	38
(Less) Intrafund (-)	-	(108,000)	(64,908)	-	-	(172,908)
Total Costs:	9,047,316	1,490,619	836,245	183,235	120,330	11,677,744
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB813)	825,164	53,838	26,397	-	-	905,399
Admin Fees-Fixed Charges	-	25,778	321,854	-	-	347,632
Redemption Fee (LGFA 225)	-	-	29,200	-	-	29,200
Map Sales	20,232	-	-	-	-	20,232
SB 90 Mandated Costs	-	-	-	-	-	-
Microfiche Sales	-	-	-	-	-	-
Delinquent Roll Maintenance	-	272,114	-	-	-	272,114
Miscellaneous Other	-	17,456	-	-	-	17,456
Total Revenue:	845,396	369,186	377,451	-	-	1,592,033
Total Net Costs:	\$ 8,201,920	\$ 1,121,433	\$ 458,794	\$183,235	\$120,330	\$ 10,085,711
Department Ratio of Total Net Cost	81.32%	11.12%	4.55%	1.82%	1.19%	100.00%
Recoverable Cost from Exhibit II						\$ 2,565,157
Recoverable Cost Ratio'd	\$ 2,086,042	\$ 285,220	\$ 116,688	\$ 46,603	\$ 30,604	\$ 2,565,157
(Department Ratio x Total Recoverable Cost)						
Percent of Total Net Cost that Is Recoverable:						25.43%

County of Santa Barbara
Departmental Costs for Fiscal Year 2007-08
For Use in Determining Fiscal Year 2008-09 Property Tax Administration Cost Fees per SB 2557

Departments:	062	065	061	013	012	
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	Total
Costs:						
Salaries & Benefits	\$ 5,548,572	\$ 750,505	\$ 743,611	\$ 92,116	\$ 78,819	\$ 7,213,623
Services & Supplies	-	125,977	18,777	-	6,259	151,013
Overhead for 2007-08	2,985,132	509,293	137,940	62,215	51,090	3,745,670
	8,533,704	1,385,775	900,328	154,331	136,168	11,110,306
Plus Intrafund (+)	-	37,500	1,938	-	42	39,480
(Less) Intrafund (-)	-	-	(57,876)	-	-	(57,876)
Total Costs:	8,533,704	1,423,275	844,390	154,331	136,210	11,091,910
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB813)	1,036,022	138,681	29,121	-	-	1,203,824
Admin Fees-Fixed Charges	-	15,372	329,249	-	-	344,621
Redemption Fee-LGFA 225	-	-	25,560	-	-	25,560
Map Sales	27,575	-	-	-	-	27,575
SB 90 Mandated Costs	-	-	-	-	-	-
Microfiche Sales	-	-	-	-	-	-
Delinquent Roll Maintenance	-	213,633	-	-	-	213,633
Miscellaneous Other	-	50,576	-	-	-	50,576
Total Revenue:	1,063,597	418,262	383,930	-	-	1,865,789
Total Net Costs:	\$ 7,470,107	\$ 1,005,013	\$ 460,460	\$154,331	\$136,210	\$ 9,226,121
Department Ratio of Total Net Cost	80.97%	10.89%	4.99%	1.67%	1.48%	100.00%
Recoverable Cost						\$ 2,376,984
Recoverable Cost Ratio'd	\$ 1,924,571	\$ 258,928	\$ 118,631	\$ 39,761	\$ 35,093	\$ 2,376,984
(Department Ratio x Total Recoverable Cost)						
Percent of Total Net Cost that Is Recoverable:						25.76%

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE COST FEE
FOR FISCAL YEAR 2009-10

TOTAL TO ALLOCATE: \$10,085,711

FUND	ENTITY	A AB 8 (Adj) PT Revenue less delinquent Allocation	B Sales Tax & VLF "Triple Flip"	C To RDA (net) Increment	D Unitary & Operating Non-Unitary	E=A+B+C+D Adjusted Net Property Tax AB 8 Revenue Total	F Administrative Cost Apportionment Factors	G=F x Total Administrative Cost Apportioned	H Less: Direct Credit 1/4 of 1% Fee	I Less: Non-Recoverable Schools, ERAF General Fund	J=G - H - I Recoverable Administration Cost (Fee)
0001	County General Fund	\$ 126,281,772	\$ 44,029,705	\$ (8,059,239)	\$ 1,902,640	\$ 164,154,878	26.6686%	\$ 2,689,720	\$ -	\$ (2,689,720)	\$ -
0578	City Of Buellton	1,110,478	671,108	(158,518)	5,529	1,628,597	0.2646%	26,685	-	-	26,685
0580	City Of Carpinteria	1,517,780	1,626,390	-	24,001	3,168,171	0.5147%	51,911	-	-	51,911
0602	City Of Carp Ltg #1	267,450	-	-	3,490	270,940	0.0440%	4,439	(659)	-	3,780
0632	City Of Goleta	2,486,562	3,144,890	(261,127)	3,831	5,384,156	0.8747%	88,221	-	-	88,221
0640	City Of Guadalupe	331,630	490,895	(195,131)	6,373	633,767	0.1030%	10,384	-	-	10,384
0680	Guadalupe City Ltg Dist	75,981	-	(58,309)	1,101	18,773	0.0030%	308	(195)	-	113
0700	City Of Lompoc	3,798,710	3,683,739	(461,209)	52,946	7,074,186	1.1493%	115,912	-	-	115,912
0760	City Of Santa Barbara	17,802,375	10,810,666	(2,575,488)	183,323	26,220,876	4.2598%	429,636	-	-	429,636
0840	City Of Santa Maria	7,713,660	9,567,526	(138,878)	83,708	17,226,016	2.7985%	282,253	-	-	282,253
0875	City Of Solvang	613,379	594,379	-	19,328	1,227,086	0.1994%	20,106	-	-	20,106
2120	Co Svc Area #3	723,890	-	-	22,353	746,243	0.1212%	12,227	(1,862)	-	10,365
2130	Co Svc Area #4	33,306	-	-	1,222	34,528	0.0056%	566	(90)	-	476
2140	Co Svc Area #5	93,293	-	-	2,641	95,934	0.0156%	1,572	(240)	-	1,332
2170	Co Svc Area #11	38,457	-	-	297	38,754	0.0063%	635	(98)	-	537
2220	Co Svc Area #31	43,220	-	(28,622)	230	14,828	0.0024%	243	(103)	-	140
2280	SB Co Fire Prot Dist	29,088,551	-	(1,109,714)	245,413	28,204,250	4.5821%	462,134	(69,575)	-	392,559
2400	SB Co Fld ContWtr Con	1,763,214	-	(105,821)	18,172	1,675,565	0.2722%	27,455	(4,373)	-	23,082
2460	Guad Fld Zn #3	49,388	-	(13,513)	709	36,584	0.0059%	599	(124)	-	475
2470	Lompoc City Fld Zn #2	284,365	-	(35,990)	3,217	251,592	0.0409%	4,122	(755)	-	3,367
2480	Lompoc Vly Fld Zn #2	155,422	-	-	1,949	157,371	0.0256%	2,579	(399)	-	2,180
2500	Los Alamos Fld Zn #1	54,614	-	-	1,075	55,689	0.0090%	912	(130)	-	782
2510	Orcutt Fld Zn #3	245,518	-	-	2,616	248,134	0.0403%	4,066	(626)	-	3,440
2560	S.M. Fld Zn #3	764,828	-	(20,733)	6,861	750,956	0.1220%	12,305	(2,035)	-	10,270
2570	S.M. Rvr Levee Mtc Zn	73,525	-	(4,013)	743	70,255	0.0114%	1,151	(195)	-	956
2590	S.Y. Fld Zn #3	285,845	-	(3,644)	2,842	285,043	0.0431%	4,343	(655)	-	3,688
2610	S.C. Fld Zn #2	5,063,171	-	(376,990)	47,565	4,733,746	0.7690%	77,564	(12,378)	-	65,186
2670	N County Ltg Dst	396,494	-	-	2,229	398,723	0.0648%	6,533	(1,007)	-	5,526
2700	Mission Ltg Dst	5,841	-	-	37	5,878	0.0010%	96	(14)	-	82
3050	S.B. Co Wtr Agy	2,269,401	-	(130,730)	21,552	2,160,223	0.3510%	35,396	(5,623)	-	29,773
3210	S.M. Pub Arpt Dst	1,227,858	-	(32,535)	20,046	1,215,369	0.1974%	19,914	(3,192)	-	16,722
3260	Carpinteria Cmty	157,325	-	-	1,663	158,988	0.0258%	2,605	(380)	-	2,225
3270	Goleta Cmty	414,072	-	(23,147)	6,886	397,611	0.0646%	6,515	(1,021)	-	5,494
3280	Guadalupe Cmty	70,423	-	(30,077)	1,305	41,651	0.0068%	682	(181)	-	501
3290	Lompoc Cmty	328,855	-	(20,735)	4,812	312,932	0.0508%	5,127	(857)	-	4,270
3300	Los Alamos Cmty	12,973	-	-	450	13,423	0.0022%	220	(32)	-	188
3310	Oak Hill Cmty	165,625	-	(2,233)	2,329	165,721	0.0269%	2,715	(410)	-	2,305
3320	Santa Maria Cmty	576,768	-	(7,645)	7,287	576,410	0.0936%	9,445	(1,498)	-	7,947
3516	Los Alamos Cmm Svc	68,939	-	-	587	69,526	0.0113%	1,139	(177)	-	962
3566	Santa Ynez Comm Svc	143,510	-	-	1,245	144,755	0.0235%	2,372	(364)	-	2,008
3630	Carp-Summer. Fire	6,760,090	-	-	56,231	6,816,321	1.1074%	111,687	(16,367)	-	95,320
3650	Mont.Fire Prot	12,783,634	-	-	66,585	12,850,219	2.0876%	210,554	(30,373)	-	180,181

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE COST FEE
FOR FISCAL YEAR 2009-10

TOTAL TO ALLOCATE: \$10,085,711

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3655	Orcutt Fire Dst	-	-	-	-	-	0.0000%	-	(363)	-	(363)
3750	Lompoc Hsp. Dst	833,559	-	(51,530)	11,401	793,430	0.1289%	13,001	(2,167)	-	10,834
3817	Embar. Muni Impt	213,069	-	-	1,609	214,678	0.0349%	3,518	(532)	-	2,986
4090	SB Metro Transit Dst	938,675	-	(86,140)	12,014	864,549	0.1405%	14,166	(2,307)	-	11,859
4150	Carpinteria Mosq Abtmt	108,196	-	-	1,087	109,283	0.0178%	1,791	(262)	-	1,529
4160	SB Coastal Vector Ctr	237,487	-	(15,807)	3,076	224,756	0.0365%	3,683	(583)	-	3,100
4300	Stowell Pkg/Ltg Dst	22,342	-	-	295	22,637	0.0037%	371	(52)	-	319
4400	Cuyama Vly Rec Dst	86,302	-	-	4,582	90,884	0.0148%	1,489	(219)	-	1,270
4410	I.V. Rec & Park	337,294	-	(224,674)	1,569	114,189	0.0186%	1,871	(799)	-	1,072
4500	Cachuma Res. Cons	81,202	-	(1,005)	1,117	81,314	0.0132%	1,332	(209)	-	1,123
4560	Carpinteria Snty	440,979	-	-	6,254	447,233	0.0727%	7,328	(1,101)	-	6,227
4640	Goleta Snty	122,990	-	(7,418)	1,197	116,769	0.0190%	1,913	(301)	-	1,612
4900	Goleta West Snty	2,001,876	-	(357,735)	28,885	1,673,026	0.2718%	27,413	(4,932)	-	22,481
5100	Montecito Snty	427,240	-	-	2,844	430,084	0.0699%	7,047	(1,015)	-	6,032
5215	Summerland Snty	196,114	-	-	1,916	198,030	0.0322%	3,245	(494)	-	2,751
5700	SM Vly Wtr Cons Dst	232,677	-	(9,908)	2,418	225,187	0.0366%	3,690	(617)	-	3,073
5800	S.Y. Rvr Wtr Cons	237,328	-	(10,589)	2,896	229,635	0.0373%	3,763	(606)	-	3,157
6001	Ballard Sch Dst	1,371,741	-	-	9,543	1,381,284	0.2244%	22,633	-	(22,633)	-
6101	Bloch, Un Sch Dst	241,301	-	-	11,825	253,126	0.0411%	4,148	-	(4,148)	-
6301	Buellton Un Sch Dst	2,865,539	-	(211,221)	32,149	2,686,467	0.4364%	44,018	-	(44,018)	-
6401	Cas. Sch Dst	-	-	-	-	-	0.0000%	-	-	-	-
6501	Cold Spring Sch Dst	2,651,379	-	-	13,308	2,664,687	0.4329%	43,662	-	(43,662)	-
6601	Coll. Sch Dst	3,899,224	-	-	39,506	3,938,730	0.6399%	64,537	-	(64,537)	-
6801	Gol Un Sch Dst	28,418,249	-	(2,686,708)	503,830	26,235,371	4.2622%	429,873	-	(429,873)	-
6901	Guad Un Sch Dst	1,050,333	-	(423,502)	16,157	642,988	0.1045%	10,536	-	(10,536)	-
7001	Hope Sch Dst	6,812,095	-	-	48,521	6,860,616	1.1146%	112,413	-	(112,413)	-
7101	Los Alamos Sch Dst	839,280	-	-	8,765	848,045	0.1378%	13,895	-	(13,895)	-
7201	Los Olivos Sch Dst	1,290,477	-	-	15,110	1,305,587	0.2121%	21,392	-	(21,392)	-
7301	Mont. Un Sch Dst	9,302,767	-	-	48,585	9,351,352	1.5192%	153,224	-	(153,224)	-
7401	Orcutt Un Sch Dst	8,312,985	-	-	100,287	8,413,272	1.3668%	137,854	-	(137,854)	-
7501	S.B. Sch Dst	32,143,315	-	(4,584,988)	252,827	27,811,154	4.5182%	455,693	-	(455,693)	-
7601	SM/Bonita Sch Dst	15,004,616	-	(263,276)	145,300	14,886,640	2.4185%	243,921	-	(243,921)	-
7701	Sol. Sch Dst	2,326,379	-	-	34,255	2,360,634	0.3835%	38,680	-	(38,680)	-
7801	Vista Del Mar Sch Dst	1,331,190	-	-	26,965	1,358,155	0.2206%	22,254	-	(22,254)	-
8201	S.B. High Sch	57,659,461	-	(4,641,320)	545,695	53,563,836	8.7020%	877,657	-	(877,657)	-
8301	S.M. Jt Un High	21,854,140	-	(450,368)	267,895	21,671,667	3.5208%	355,096	-	(355,096)	-
8401	S.Y. Vly High	9,796,145	-	(111,557)	124,017	9,808,605	1.5935%	160,717	-	(160,717)	-
8701	Carpinteria Unif Sch	15,983,797	-	-	132,391	16,116,188	2.6182%	264,068	-	(264,068)	-
8801	Cuyama Unif Sch	677,018	-	-	30,022	707,040	0.1149%	11,585	-	(11,585)	-
8901	Lompoc Unif Sch	13,447,237	-	(866,194)	172,820	12,753,863	2.0720%	208,975	-	(208,975)	-
9401	A Hancock Jt Comm Col	11,669,601	-	(313,903)	148,444	11,504,142	1.8690%	188,498	-	(188,498)	-
9610	SB Comm Coll Dst	22,914,611	-	(1,623,262)	213,569	21,504,918	3.4937%	352,364	-	(352,364)	-

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE COST FEE
FOR FISCAL YEAR 2009-10

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9801	Co Sch Ser	23,765,243	-	(1,331,504)	248,085	22,681,824	3.6849%	371,648	-	(371,648)	-
9802	Education Revenue Aug	81,026,520	(74,619,298)	(3,561,268)	141,249	2,987,203	0.4853%	48,946	-	(48,946)	-
RDA:	Buellton	-	-	795,012	-	795,012	0.1292%	13,026	-	-	13,026
RDA:	Guadalupe	-	-	1,506,053	-	1,506,053	0.2447%	24,677	-	-	24,677
RDA:	Lompoc	-	-	2,738,344	-	2,738,344	0.4449%	44,868	-	-	44,868
RDA:	Santa Barbara	-	-	19,908,780	-	19,908,780	3.2344%	326,211	-	-	326,211
RDA:	SB County - Isla Vista	-	-	6,031,258	-	6,031,258	0.9798%	98,824	-	-	98,824
RDA:	Goleta	-	-	3,577,579	-	3,577,579	0.5812%	58,620	-	-	58,620
RDA:	Santa Maria III	-	-	2,613	-	2,613	0.0004%	43	-	-	43
RDA:	Santa Maria IV	-	-	1,128,279	-	1,128,279	0.1833%	18,486	-	-	18,486
TOTALS		\$ 609,284,165	\$ -	\$ -	\$ 6,251,504	\$ 615,535,669	100.0000%	\$ 10,085,711	\$ (172,547)	\$ (7,348,007)	\$ 2,565,157

Recoverable @ 25.434%

Summary by Entity Type

County	\$ 126,281,772	\$ 44,029,705	\$ (8,059,239)	\$ 1,902,640	\$ 164,154,878	26.67%	\$ 2,689,720	\$ -	\$ (2,689,720)	\$ -
Cities	35,384,574	30,589,593	(3,790,351)	379,039	62,562,855	10.16%	1,025,108	-	-	1,025,108
Dependent Districts	41,392,343	-	(1,829,770)	381,725	39,944,298	6.49%	654,498	(100,282)	-	554,216
Independent Districts	29,570,833	-	(939,487)	256,978	28,888,324	4.69%	473,343	(72,265)	-	401,078
School Districts	295,628,123	-	(17,507,803)	3,189,872	281,310,192	45.70%	4,609,341	-	(4,609,341)	-
ERAF	81,026,520	(74,619,298)	(3,561,268)	141,249	2,987,203	0.49%	48,946	-	(48,946)	-
RDA	-	-	35,687,918	-	35,687,918	5.80%	584,755	-	-	584,755
TOTALS	\$ 609,284,165	\$ -	\$ -	\$ 6,251,504	\$ 615,535,669	100.000%	\$ 10,085,711	\$ (172,547)	\$ (7,348,007)	\$ 2,565,157