



Monterey County

168 West Alisal Street,
1st Floor
Salinas, CA 93901
831.755.5066

Board Report

Legistar File Number: RES 17-196

December 12, 2017

Introduced: 11/28/2017

Version: 1

Current Status: Agenda Ready

Matter Type: BoS Resolution

Adopt Resolution to...

Amend Article XV of the Monterey County Master Fee Resolution, effective January 15, 2018, establishing new fees and adjusting existing fees for Treasurer-Tax Collector services and enforcement requirements.

RECOMMENDATION:

It is recommended that the Board of Supervisors:

Adopt a resolution to amend Article XV of the Monterey County Master Fee Resolution, effective January 15, 2018, establishing new fees and adjusting existing fees for Treasurer-Tax Collector services and enforcement requirements.

SUMMARY:

Section 1.40.010 of Chapter 1.40 of the Monterey County Code provides that all fees, penalties, refunds, reimbursements and charges of any kind collected by the County may be specified in the Monterey County Fee Resolution. Article XV sets the schedule of fees and charges for the Treasurer-Tax Collector. Government Code 54985 specifies that amendments to this article require Board of Supervisors approval. Proposed amendments to the fee schedule will update existing fees to more appropriately recover current costs of related services, while still not exceeding the actual costs of those services.

DISCUSSION:

The Treasurer-Tax Collector (TTC) has completed an extensive review of the department's fees, which have not been updated for several years. Recommended increases for most of the department's existing fees more appropriately recover, but do not exceed, the actual and reasonable estimated costs of collection enforcement and general services provided by the TTC. The requested adjustments and new fees recognize cost changes related to Board approved salary and benefits adjustments, increased costs of countywide cost allocations and internal service charges, and revised departmental processes and operational requirements. Updated charges and new fees assist with recovering some level of Treasurer-Tax Collector costs for new or changing service requirements, pursuant to California Government Code Section 54985. These include amendment of charges for returned checks, and cost recovery for services related to administration of bankruptcy, payment plans, preparation of the delinquent tax roll, and for providing notice to delinquent tax payers, as outlined in California Revenue and Taxation Code Section 2621.

Attachment A identifies amendments (strike-out) and additions (underline). Attachment B reflects the recommended fully adjusted Fee Schedule, effective January 15, 2018, pending Board approval.

OTHER AGENCY INVOLVEMENT:

County Counsel reviewed and approved the amended Fee Schedule and Resolution.

FINANCING:

There is no negative impact to the General Fund for this action. Resulting increased annual revenue to the department is expected to more appropriately recover, but will still not reflect recovery of 100% of the costs associated with the related activities and reflect no more than the actual costs of the services provided. The recommended changes will result in reduced dependence on General Fund subsidy for specified services, and are being collected across the board from actual recipients of those services. By definition, these charges are not a 'tax' and are exempt from voter approval pursuant to Article XIII C section 1(e)(1)-(3) of the California Constitution (Prop. 26; charges imposed for specific benefit conferred/privilege/service or product, and/or reasonable regulatory costs provided or granted to the payer).

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

The collection of fees authorized under this Resolution promotes an organization that practices efficient and effective resource management and will assist with achieving a balanced budget each year that sustains core services and efficiently allocates resources.

- Economic Development
- Administration
- Health & Human Services
- Infrastructure
- Public Safety

Prepared by: Mari Beraz, Assistant Treasurer-Tax Collector, x5112

Approved by: Mary A. Zeeb, Treasurer-Tax Collector, x5474

- All attachments are on file with the Clerk of the Board:
- Attachment A - Proposed Article XV (strike out version)
 - Attachment B - Proposed Article XV (clean version)
 - Attachment C - Resolution
 - Attachment D - Fee study