

..Title

- a. Approve and authorize the Auditor-Controller to execute the Agreement for Collection of Special Taxes, Fees, and Assessments template for use with other public agencies, in accordance with local, federal, and/or state law, subject to review and approval of County Counsel; delegation of authority to expire June 30, 2031.
- c. Approve and authorize the Auditor-Controller to extend the delegation expiration date an additional (5) years to June 30, 2036 subject to review and approval of County Counsel.

..Report

RECOMMENDATION:

It is recommended that the Board of Supervisors:

- a. Approve and authorize the Auditor-Controller to execute the Agreement for Collection of Special Taxes, Fees, and Assessments template for use with other public agencies, in accordance with local, federal, and/or state law, subject to review and approval of County Counsel; delegation of authority to expire June 30, 2031.
- b. Approve and authorize the Auditor-Controller extend the delegation expiration date an additional (5) years to June 30, 2036 subject to review and approval of County Counsel.

SUMMARY:

When requested by a public agency in accordance with law, a county collects on the County tax rolls the special taxes, fees, and assessments of the public agency. Government Code Sections 29304 and 51800 authorize the County to recoup its collection costs when the County collects taxes, fees, or assessments for any school district, special district, zone or improvement district thereof.

Pursuant to Section 51800, where the duties of assessing property and collecting city taxes are performed for a city by the county assessor and the county tax collector in a manner provided by law, cities and counties may enter into an agreement whereby special assessments may be collected at the same time and in the same manner as county taxes are collected and all laws applicable to the levy, collection and enforcement of county taxes shall be and are hereby made applicable to such special assessments. The amount of the compensation to be paid a county for the collection of such assessments shall be provided for in the agreement.

Notwithstanding provisions of other laws, Government Code section 29142 provides that the amount of the collection fees to be charged by the County for its collection of taxes and assessments for special districts (excluding school districts) shall not exceed one-fourth of 1 percent of all money collected.

DISCUSSION:

On July 23, 2019, the Board approved and authorized the Auditor-Controller to execute the Agreement for Collection of Special Taxes, Fees, and Assessments template (Attachment 1, "Template Agreement") for use with other public agencies, in accordance with local, federal, and/or state law, subject to review and approval of County Counsel for a period ending June 30, 2024.

This authority having expired, the Office of the Auditor-Controller now seeks renewal of its authority to execute the Template Agreement with outside public agencies subject to County Counsel review and approval, enabling the Auditor-Controller to execute agreements using the Template Agreement without seeking further Board approval.

OTHER AGENCY INVOLVEMENT/COMMITTEE ACTIONS:

County Counsel approved as to form the Agreement for Collection of Special Taxes, Fees, and Assessments template.

FINANCING:

Compensation paid by public agencies for the County's collection of regulatory fees is paid into the General Fund.

BOARD OF SUPERVISORS STRATEGIC PLAN GOALS:

The delegation of authority authorizing the Auditor-Controller to execute an Agreement for the Collection of Special Taxes, Fees, and Assessments with other public agencies aligns with the Board of Supervisors' Strategic Initiatives for Administration. This delegation supports the County's goal of enhancing administrative efficiency while maintaining high-quality service to the public.

Mark a check next to the related Board of Supervisors Strategic Plan Goals:

- ☐ Well-Being and Quality of Life
- ☐ Sustainable Infrastructure for the Present and Future
- ☐ Safe and Resilient Communities
- ☐ Diverse and Thriving Economy

Other:

☒ Administrative

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Approved by: Enedina Garcia, Auditor-Controller, 755-5040

Attachments:

Board Report

Attachment 1: Agreement for Collection of Special Taxes, Fees, and Assessments Template