



services.

As outlined in California Revenue and Taxation Code Section 2621, the TTC's recommended adjustments and new fees allow some cost recovery for existing services and new or revised departmental operations and requirements such as administration of bankruptcies, establishment and maintenance of payment plans, preparation of delinquent tax rolls, processing account reversal requirements and bank charges for returned checks, and notice to delinquent taxpayers pursuant to California Government Code Section 54985.

Attachment A identifies individual fee amendments, changes, and additions as indicated by strike-out and underlined items. Attachment B provides the final version of the recommended fully adjusted Fee Schedule, effective October 25, 2022, pending Board approval.

OTHER AGENCY INVOLVEMENT:

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

FINANCING:

Adoption of recommended fee changes provides a positive impact to the General Fund associated with the department's ability to recover increased costs for applicable services. Resulting increased annual revenue to the department is expected to appropriately recover a portion of increased departmental costs without exceeding actual costs associated with the related activities of the services provided. The recommended fees are collected based on statute and charged to individual recipients of those services, offsetting costs that would otherwise require increased contributions from the General Fund to support. The 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:

Mark a check to the related Board of Supervisors Strategic Initiatives

Economic Development

Administration: 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.

Health & Human Services

Infrastructure

Public Safety

Prepared by: Jacob Stroud, Assistant Treasurer-Tax Collector x5112

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

Attachments:

Board Report

Attachment A - Proposed Article XV (strike out version)

Attachment B - Proposed Article XV (clean version)

Attachment C - Proposed Resolution  
Attachment D - Fee study documentation