



Legislation Details (With Board Report)

File #: 19-0577 **Name:** Agreement For Collection of Taxes for Salinas Valley Basin Groundwater

Type: General Agenda Item **Status:** Passed - Auditor-Controller's Office

File created: 7/11/2019 **In control:** Board of Supervisors

On agenda: 7/23/2019 **Final action:** 7/23/2019

Title: a. Approve and authorize the Auditor-Controller to execute an Agreement for Collection of Special Taxes, Fees, and Assessments with the Salinas Valley Basin Groundwater Sustainability Agency, a Joint Powers Authority of the State of California; and
b. 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, 2024.

Sponsors:

Indexes:

Code sections:

Attachments: 1. Board Report, 2. Agreement with Salinas Valley Basin Groundwater Sustainability Agency, 3. Resolution of Salinas Valley Basin Groundwater Sustainability Agency, 4. Agreement for Collection of Special Taxes, Fees, and Assesments Template, 5. Item No. 41 Completed Board Order

Date	Ver.	Action By	Action	Result
7/23/2019	1	Board of Supervisors	approved - auditor controller	Pass

a. Approve and authorize the Auditor-Controller to execute an Agreement for Collection of Special Taxes, Fees, and Assessments with the Salinas Valley Basin Groundwater Sustainability Agency, a Joint Powers Authority of the State of California; and

b. 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, 2024.

RECOMMENDATION:

It is recommended that the Board of Supervisors:

a. Approve and authorize the Auditor-Controller to execute an Agreement for Collection of Special Taxes, Fees, and Assessments with the Salinas Valley Basin Groundwater Sustainability Agency, a Joint Powers Authority of the State of California; and

b. 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, 2024.

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:

Water Code Section 10730 permits a groundwater sustainability agency, such as the Salinas Valley Basin Groundwater Sustainability Agency (“SVBGSA”), to charge a regulatory fee for the funding of various regulatory activities, including the preparation of a groundwater sustainability plan.

Water Code Section 10730 (d) authorizes, as an alternative method of collection of such regulatory fee, a groundwater sustainability agency to adopt a resolution requesting that the Monterey County Auditor-Controller enter for collection, the fee in the same manner as ordinary municipal ad valorem taxes.

On March 14, 2019, the SVBGSA adopted a regulatory fee pursuant to Water Code section 10730, pursuant to its Resolution No. 2019-3.

On May 9, 2019, the SVGBSA requested that the Monterey County Auditor-Controller enter those fees on the County tax roll for the collection by the Monterey County Treasurer - Tax Collector and distribution by the Auditor-Controller commencing with the property tax bills for fiscal year 2019-20, pursuant to its Resolution No. 2019-08.

The Office of Auditor-Controller seeks approval of the attached agreement with SVBGA (Attachment 1), setting forth the terms of the County’s collection of SVBGA’s regulatory fees, including a charge of 0.25% of the moneys collected by the County, as the compensation to be paid the County for the collection of the fees.

The Office of the Auditor-Controller also seeks approval of the attached agreement template (Attachment 3), which, if approved by the Board will enable the Auditor-Controller to execute other agreements utilizing the template, subject to approval of County Counsel, for the collection of special taxes, fees, and assessments when requested in accordance with law by other public agencies.

OTHER AGENCY INVOLVEMENT:

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

FINANCING:

Compensation paid by SVBGSA for the County’s collection of regulatory fees is paid into the General Fund.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

Check the related Board of Supervisors Strategic Initiatives:

- Economic Development
- Administration
- Health & Human Services

Infrastructure
 Public Safety

Prepared by: Gary Giboney, Chief Deputy Auditor-Controller, 755-5439

Approved by: Rupa Shah, Auditor-Controller , 755-5084

Attachments:

Board Report

Attachment 1: Agreement with Salinas Valley Basin Groundwater Sustainability Agency

Attachment 2: Resolution of Salinas Valley Basin Groundwater Sustainability Agency

Attachment 3: Agreement for Collection of Special Taxes, Fees, and Assessments Template