



# County of Monterey

Board of Supervisors  
Chambers  
168 W. Alisal St., 1st Floor  
Salinas, CA 93901

## Legislation Details (With Board Report)

**File #:** 22-876 **Name:** TTC Article XV Fees  
**Type:** General Agenda Item **Status:** Passed  
**File created:** 9/12/2022 **In control:** Board of Supervisors  
**On agenda:** 9/27/2022 **Final action:** 9/27/2022  
**Title:** Adopt a resolution to amend Article XV of the Monterey County Master Fee Resolution, effective October 25, 2022, authorizing new fees and adjusting existing fees for Treasurer-Tax Collector services and enforcement requirements.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Board Report, 2. 20220927\_TTC\_Article\_XV\_Fees\_Effective\_20221025\_Redline\_AttA, 3. 20220927TTC\_Article\_XV\_Fees\_Effective\_20221025\_AttB, 4. 20220927\_TTC\_Article\_XV\_Fees\_Effective\_20221025\_AttC\_Resolution, 5. 20220927\_TTC\_Article\_XV\_Fees\_Effective\_20221015\_ATTD, 6. Completed Board Order No. 35, 7. Completed Resolution No. 35

| Date      | Ver. | Action By            | Action   | Result |
|-----------|------|----------------------|----------|--------|
| 9/27/2022 | 1    | Board of Supervisors | approved | Pass   |

Adopt a resolution to amend Article XV of the Monterey County Master Fee Resolution, effective October 25, 2022, authorizing 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 October 25, 2022, authorizing 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 update existing fees and establish some new fees to assist with a level of recovery of current costs for related services while not exceeding their actual cost to the department.

### DISCUSSION:

The Treasurer-Tax Collector (TTC) has completed an extensive review of department fees, last amended on December 12, 2017, and effective January 15, 2018. Fiscal Year (FY) 2022-23 departmental salary and salary-driven benefits reflect a combined increase of 12.9% including 15.1% growth in base-line salaries costs and 9.6% higher salary-driven benefits charges. Increased charges for countywide cost allocations and internal service fees, which are assessed to departments per full-time equivalent employee (FTE), are 15.4% higher. These cost changes result in a combined average increase of 13.6% to the department for delivery of specified

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

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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