



County of Monterey

Item No.

Board Report

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

Legistar File Number: 24-203**March 26, 2024****Introduced:** 3/12/2024**Current Status:** Draft**Version:** 1**Matter Type:** General Agenda Item

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, 2029.

RECOMMENDATION:

It is recommended that the Board of Supervisors:

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, 2029.

SUMMARY/DISCUSSION:

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.

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OTHER AGENCY INVOLVEMENT:

The Office of the County Counsel has reviewed and approved the Agreement for Collection of Special Taxes, Fees, and Assessments Template as to form.

FINANCING:

There is no financial impact on the General Fund contribution with this recommended action.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

Check the related Board of Supervisors Strategic Initiatives:

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

Prepared by: Jennifer Forsyth, Auditor-Controller Analyst II, 755-5286

Approved by: Rupa Shah, CPA, Auditor-Controller, 755-5040

DocuSigned by:
Jennifer Forsyth
3/12/2024 | 3:44 PM PDT

DocuSigned by:
Rupa Shah
3/13/2024 | 3:16 PM PDT

Attachments:

1. Board Report
2. Agreement for Collection of Special Taxes, Fees, and Assessments Template