



Agenda Date: 3/11/2008
Agenda Placement: 9A
Set Time: 9:00 AM PUBLIC HEARING
Estimated Report Time: 10 Minutes

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Kindig, Pamela - Auditor-Controller
Auditor - Controller
REPORT BY: Robert Minahen, Accounting Manager - 707.253.4579
SUBJECT: Property Tax Administration Fee Allocation for Public Entities, FY 2006-2007

RECOMMENDATION

Auditor-Controller requests consideration and possible adoption of a resolution establishing the property tax administration fee allocation for public entities in Napa County for Fiscal Year 2007-2008, for services rendered in Fiscal Year 2006-2007, as authorized by Chapter 3.44 of the Napa County Code Section 95.3 of the Revenue and Taxation Code.

EXECUTIVE SUMMARY

The annual review and report regarding these property tax administration fees must be prepared and submitted by the Auditor-Controller to the Board of Supervisors and the Clerk of the Board within a reasonable period of time following the end of each fiscal year. The Public Hearing on the proposed 2007-2008 property tax administration fee has been scheduled and duly noticed. Adoption of the resolution is recommended.

Procedural requirements:

1. Chair announces agenda item.
2. Chair declares the Public Hearing open.
3. Staff reports on the item.
4. Questions by the Board.
5. Chair invites public comments.
6. Chair declares the Public Hearing closed.
7. Chair reads the Ordinance Title.
8. Chair invites a motion to waive the balance of the reading of the ordinance.
9. Member moves waiving the balance of the reading of the ordinance.
10. Another member seconds the motion waiving the balance of the reading of the ordinance.
11. Chair calls for the Vote on the motion waiving the balance of the reading of the ordinance.
12. Chair announces the result of the vote on the motion waiving the balance of the reading of the ordinance.
13. Chair invites a motion of intent to adopt the ordinance.

14. Member moves intention to adopt the ordinance.
15. Another member seconds the motion of intention to adopt the ordinance.
16. Board discussion and debate on the motion of intention to adopt the ordinance.
17. Chair calls for the Vote on the motion of intention to adopt the ordinance.
18. Chair announces the result of the vote on the motion of intention to adopt the ordinance.

FISCAL IMPACT

Is there a Fiscal Impact? Yes

Is it currently budgeted? Yes

Where is it budgeted? Budget Unit 11300

Is it Mandatory or Discretionary? Mandatory

Is the general fund affected? Yes

Future fiscal impact: To recover the costs of property tax related services being provided to local entities, the appropriate allocation is calculated by the Auditor every year, in accordance with Chapter 2, Article 2 to Title III of the Napa County Code. Expected revenues for the current year amount to \$521,826.

Consequences if not approved: General Fund will not realize these revenues.

Additional Information:

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

On March 26, 1991 the Board of Supervisors added Chapter 2, Article 2 to Title III of the Napa County Code. This amendment provided for the imposition of a property tax administration fee each fiscal year. This fee would be imposed on every incorporated city and public agency for which the County provides the service of assessing, allocating and collecting property taxes. The fee should not exceed actual County costs for these services, including applicable administrative overhead costs, and should be proportionately distributed to each of the affected cities and agencies.

SUPPORTING DOCUMENTS

A . Property Tax Admin Fee Report 06-07

B . Property Tax Admin Fee Resolution

CEO Recommendation: Approve

Reviewed By: Maiko Klieman