



Agenda Date: 3/27/2007  
Agenda Placement: 8A  
Set Time: 9:05 AM PUBLIC HEARING  
Estimated Report Time: 10 Minutes

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Pamela Kindig - Auditor-Controller  
Auditor - Controller  
**REPORT BY:** Erika Carvalho, Accounting Manager, 253-4579  
**SUBJECT:** Property Tax Administration Fee Allocation for Public Entities, 2005-2006

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### **RECOMMENDATION**

Auditor-Controller requests consideration and possible adoption of resolution establishing the property tax administration fee allocation for public entities in Napa County for Fiscal Year 2006-2007, for services rendered in Fiscal Year 2005-2006, 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 2006-2007 property tax administration fee has been scheduled and duly noticed. Adoption of the resolution is recommended.

### **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 \$472,915.

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

Additional Information:

### **ENVIRONMENTAL IMPACT**

There is no Environmental Impact for this item.

### **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.

The County's General Fund will collect fees from all entities shown on Attachment A except from the School Districts and the revenues for the current year amount to \$472,915.

### **SUPPORTING DOCUMENTS**

- A . Property Tax Resolution
- B . Attachment A

CEO Recommendation: Approve

Reviewed By: Maiko Klieman