



Agenda Date: 3/7/2006
Agenda Placement: 8C
Set Time: 10:10 AM PUBLIC HEARING
Estimated Report Time: 10 Minutes

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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

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 2005-2006, for services rendered in Fiscal Year 2004-2005, as authorized by Chapter 3.44 of the Napa County Code and 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 2005-2006 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 \$391,676.

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

Additional Information: None

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, allocation 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 . Resolution-Property Tax Admin. Fee

CEO Recommendation: Approve

Reviewed By: Maiko Klieman