ORDINANCE NO. 1377

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF
SOLANO COUNTY ADDING SECTION 1-20.7 TO CHAPTER 1
OF THE SOLANO COUNTY CODE FOR IMPLEMENTATION
OF PROPERTY TAX ADMINISTRATIVE COST RECOVERY

The Board of Supervisors of the County of Solano, State of California does ordain as follows:

SECTION I.

Chapter 1, Section 1-20.7 is hereby added to the Solano County Code to provide for the imposition and collection of property tax administrative costs, to read as follows:

Section 1-20.7. Property Tax Administrative Cost Recovery.

(a) Purpose and Authority. This Ordinance implements in Solano County the provisions of Revenue and Taxation Code Section 97 [1990 Statutes, chapter 466, Section 4 (SB2557)] which provides for the recovery by counties of property tax administrative costs.

(b) Property Tax Administrative Cost Recovery. In each fiscal year, commencing with July 1, 1990, Solano County shall receive from, or on behalf of, every incorporated city and every other local jurisdiction for which the County provides property tax assessment and collection services, an amount equal to the County's property tax administrative costs proportionately attributable to each incorporated city or local jurisdiction for the previous year.

(c) Local Jurisdiction-Defined. "Local jurisdiction" means the County of Solano and every school district, redevelopment agency, special district, or governmental entity for or on behalf of which Solano County provides property tax assessment or collection services, excepting incorporated cities.

(d) Annual Report. Prior to July 1 of each year, the County Auditor and County Administrator shall report to the Board of Supervisors preliminary estimates of fees for the following fiscal year. A copy will be provided to the local jurisdiction's and to the cities.

Not later that November 30 in each calendar year beginning with November 1991, and otherwise as ordered by the Board of Supervisors from time to time, the County Auditor and County Administrator shall report to the Board of Supervisors the administrative costs, including the applicable overhead costs permitted by the federal circular A-87 standards last approved by the State of California for Solano County, of booking or other processing of a person at any Solano County Jail. This report
shall constitute a proposed fee pursuant to this new Section.

(e) Public Hearing. (1) After its receipt of the report from the County Auditor and County Administrator of the property tax-related costs of the Assessor, Tax Collector and Auditor proportionately attributable to each incorporated city and local jurisdiction in Solano County for the previous year, the Board of Supervisors shall direct that a public hearing be held, at which any incorporated city and local jurisdiction may file written objections to the report of the County Auditor and County Administrator, and at which any person may make oral or written presentations concerning the report or proposed amount of the fees. This hearing shall take place at a regularly scheduled meeting of the Board of Supervisors.

(2) The Clerk of the Board shall publish notice of the time and place of the hearing and a general explanation of the matter to be considered as required by Government Code Section 54994.1; and the Clerk of the Board shall mail notice of the hearing, including a general explanation of the matter to be considered and a statement that the data required by the section is available for inspection at the office of the Clerk of the Board, as required by Government Code Section 54986, together with a copy of the report, to every incorporated city and local jurisdiction in Solano County.

(f) Findings and Determinations. After the hearing, the Board of Supervisors shall make findings and determinations on the report, and the Board of Supervisors and the Auditor-Controller shall severally determine the property tax administrative costs proportionately attributable to each incorporated city and to each local jurisdiction for the current fiscal year.

(g) Collection of Property Tax Administrative Costs.

(1) For the purpose of the computations required by Revenue and Taxation Code Section 97, the amount of property tax presumed to have been received by Solano County in the prior fiscal year shall be adjusted to reflect actual costs. This adjustment will be offset against subsequent years billing to cities and other districts.

(2) The Auditor-Controller shall deduct in two equal installments each year, from the proceeds of taxes for each city, an amount equal to its prorata share of the property tax administrative fee. For all local jurisdictions, the Auditor-Controller shall submit an invoice twice a year for each entity's prorata share of the fee. Payment of the fees shall be due within thirty (30) days after it is billed.

(3) In addition to any remedy otherwise available to it, the County may retain up to one-half of any increased property tax allocation to which a local jurisdiction may otherwise be entitled, but not to exceed the amount of property tax administrative costs to which the County is entitled plus accrued interest. Any amount
owed by a city shall be withheld by the County from the property taxes due to that city, pursuant to provisions of Revenue and Taxation Code Section 97.

(4) Any invoice for property tax administrative costs which remains unpaid in whole or in part after 30 days and for which the County is unable to retain increased property tax allocations, shall bear interest at the legal rate per annum established pursuant to Section 685.010 of the Code of Civil Procedure, on the unpaid balance thereof.

(h) Fee Determination. After hearing and after making findings and determinations on the report, the Board of Supervisors may adopt or amend a resolution determining the amount of the costs to be recovered for property tax administration.

(i) Amount of Fee. The initial amount of the fee to be charged under provisions of this ordinance shall be as established by resolution, and the amount shall be reviewed annually to verify the accuracy of the costs to be recovered, and the fee set by resolution.

(j) Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this Ordinance or any part thereof is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portion of this Ordinance or any part thereof. The County hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof, irrespective of the fact that any one or more section, subsection, subdivision, paragraph, sentence, clause or phrase be declared invalid or unconstitutional.

SECTION II.

This Ordinance shall be published once before the expiration of FIFTEEN 15 DAYS after its final passage in the Fairfield Daily Republic, a newspaper of general circulation, printed and published in the County of Solano, State of California, and shall be in full force and effect THIRTY 30 DAYS after its passage.

OSBY DAVIS, Chairman of the Board of Supervisors

ATTEST:

LINDA TERRA, Clerk of the Board of Supervisors
I, LINDA TERRA, Clerk of the Board of Supervisors of the County of Solano, State of California, do hereby certify that the above and foregoing Ordinance was introduced at a regular meeting thereof held this 5th day of February, 1991.

On the motion of Supervisor Caddle and the second of Supervisor Stewart, this Ordinance was adopted at a regular meeting of said Board on the 19th day of February, 1991 by the following vote:

AYES:
SUPERVISORS: Cadle, Carroll, Simmons and Stewart

NOES:
SUPERVISORS: Chairman Davis

ABSTAINED:
SUPERVISORS: None

ABSENT:
SUPERVISORS: None

WITNESS my hand and Seal of said Board this 19th day of February, 1991.

LINDA TERRA, Clerk of the Board of Supervisors

By